

2015

Adopted Budget

CITY OF

Yakima,

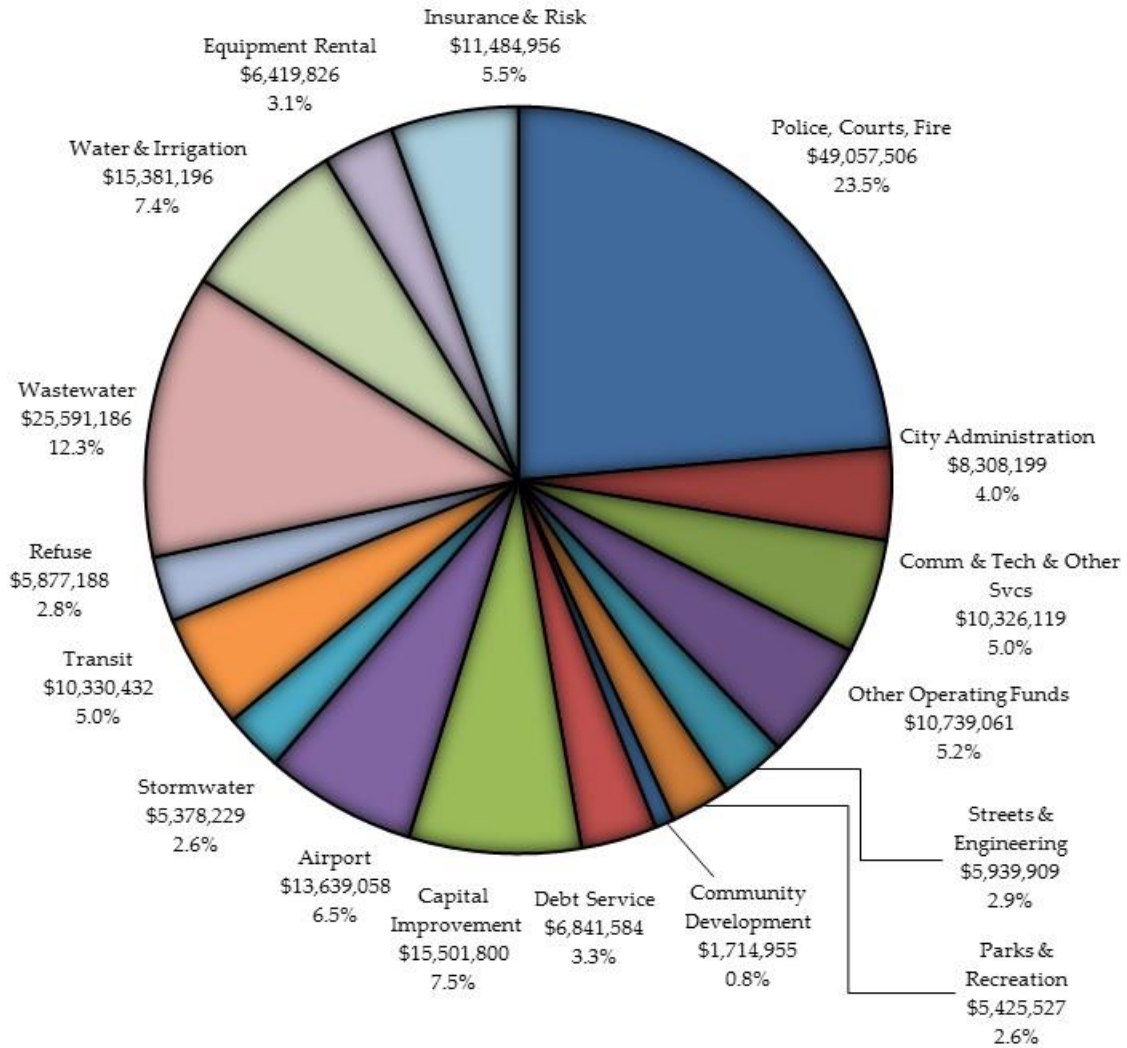
Washington



Martin Luther King Jr. underpass opening

July 23rd, 2014

2015 ADOPTED BUDGET



\$208.0 MILLION



CITY OF *Yakima*

PRINCIPAL OFFICIALS

CITY COUNCIL

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

CITY MANAGEMENT EXECUTIVES

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

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Yakima, WA 98901
(509) 575-6000
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2015 ADOPTED BUDGET

TABLE OF CONTENTS

CITYWIDE SUMMARIES

BUDGET BY DEPARTMENT

CITY ADMINISTRATION

HUMAN RESOURCES

LEGAL

MUNICIPAL COURT

FINANCE / INTERGOVERNMENTAL

COMMUNITY DEVELOPMENT

POLICE DEPARTMENT

FIRE DEPARTMENT

AIRPORT

UTILITIES & ENGINEERING

PUBLIC WORKS

APPENDICES/SUPPLEMENTAL INFORMATION

BUDGET READER'S GUIDE

BUDGET GUIDELINES

GLOSSARY

ABBREVIATIONS AND ACRONYMS

OBJECT CODE GUIDE

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

GENERAL STATISTICAL INFORMATION

Citywide Summaries

Budget Highlights

Budget Ordinance

Permanent Budgeted Positions

Double Budgeting

City Service Charge

Resource and Expenditure Detail

CITYWIDE SUMMARIES

This section contains information presented for a quick summary of the 2015 budget.

Budget in Brief – A quick summary of the adopted budget.

Budget Ordinance – The final budget ordinance and appropriations as adopted by Council at the December 2, 2014 Council meeting.

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

Double Budgeting – Lists the revenues in the 2015 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 IN BRIEF

INTRODUCTION

The Budget In Brief provides a high-level overview of the final 2015 budget, along with significant issues that are anticipated to have a material impact in 2015.

Even as the local economy is gradually bouncing back to pre-recession levels, we are still struggling with underlying conditions that has Yakima's unemployment and poverty rates higher than the state and national averages. Given these economic challenges, the 2015 budget is balanced within available resources without new taxes, and is responsive to the City Council's strategic priorities and the community's needs. To that end, this budget is driven by the results of the 2014 Citizen Survey that expressed a strong need to address the City's public safety challenges and deferred infrastructure backlog, and to improve the appearance of the community and stimulate economic development.

2014 VS. 2015 BUDGET COMPARISON AND 2015 BUDGET OVERVIEW

The chart below compares the 2014 year-end estimate to the 2015 budget in summary format.

2014 ESTIMATE / 2015 BUDGET COMPARISON

Fund	----- Revenues -----			----- Expenditures -----		
	2014	2015	%	2014	2015	%
	Year-End Estimate	Budget	Chng	Year-End Estimate	Budget	Chng
General	\$58,231,636	\$61,333,941	5.3%	\$58,966,443	\$60,975,096	3.4%
Parks and Recreation	4,519,614	5,459,455	20.8%	4,545,867	5,425,527	19.4%
Street & Traffic Operations	4,639,310	4,718,610	1.7%	4,814,188	5,049,379	4.9%
General Gov't Subtotal	67,390,560	71,512,006	6.1%	68,326,497	71,450,002	4.6%
Utilities/Other Operating	69,452,999	70,300,373	1.2%	68,122,223	71,723,236	5.3%
Capital Improvement	45,047,419	33,874,773	(24.8%)	48,562,205	40,743,263	(16.1%)
Risk Management Reserves	3,367,000	3,684,000	9.4%	3,643,852	3,715,631	2.0%
Employee Benefit Reserves	12,071,536	12,509,688	3.6%	13,127,720	12,865,238	(2.0%)
G.O. Bond Debt Service	3,187,741	4,700,411	47.5%	3,346,079	4,709,429	40.7%
Utility Rev Bond Debt Service	2,146,286	2,134,280	(0.6%)	2,144,786	2,132,155	(0.6%)
Trust and Agency Funds	625,171	620,277	(0.8%)	622,671	617,777	(0.8%)
Total	\$203,288,712	\$199,335,808	(1.9%)	\$207,896,033	\$207,956,731	0.0%

The estimated revenues for all funds, without beginning balances, are \$199.3 million. This represents a decrease of \$4.0 million or 1.9% less than the 2014 Year-End Estimate of \$203.3 million.

The expenditure budget for FY 2015 for all funds is \$208.0 million. This is about the same as the 2014 Year-End Estimate.

2015 BUDGET SUMMARY

	Est. 2015 Beginning Balance	2015 Revenue	2015 Expenditure	Use of Reserves	Est. 2015 Ending Balance
General Fund	\$8,394,076	\$61,333,941	\$60,975,096	\$358,845	\$8,752,921
Parks and Recreation	556,239	5,459,455	5,425,527	33,928	590,167
Street & Traffic Operations	997,502	4,718,610	5,049,379	(330,769)	666,733
General Government Subtotal	9,947,817	71,512,006	71,450,002	62,004	10,009,821
Utilities/Other Operating	18,743,397	70,300,373	71,723,236	(1,422,863)	17,320,534
Capital Improvement	19,974,697	33,874,773	40,743,263	(6,868,490)	13,106,207
Risk Management Reserves	742,707	3,684,000	3,715,631	(31,631)	711,076
Employee Benefit Reserves	4,829,352	12,509,688	12,865,238	(355,550)	4,473,802
G.O. Bond Debt Service	340,814	4,700,411	4,709,429	(9,018)	331,796
Utility Revenue Bond Debt Svc	1,218,600	2,134,280	2,132,155	2,125	1,220,725
Trust and Agency Funds	958,666	620,277	617,777	2,500	961,166
Total	\$56,756,050	\$199,335,808	\$207,956,731	(\$8,620,923)	\$48,135,127

- The use of reserves of \$8.6 million is programmed to be primarily out of capital funds, which is typical as reserves are built over time to be used in major projects. Both Wastewater and Water utilities are in the middle of major capital programs, and Transit is purchasing 3 buses.
- The operating funds are set with conservative revenue estimates—even though many of them are budgeted to use reserves, it is likely that future revenue will exceed budget, bringing them closer to “break-even” by next year-end.

Some features of the Fiscal Year 2015 budget that should be noted are:

Revenues

- The general operating property tax levy for FY 2015 is estimated to be \$3.122 per \$1,000 of assessed value, an increase of \$0.0034 or 0.1% over the current rate.
- The debt related to the voter-approved levy was paid in full in 2014, so the levy the 2014 levy of \$0.0197 is totally eliminated.
- The combined general operating and debt service levy rate is \$3.122 per \$1,000 of assessed value, a **decrease of \$0.016 or 0.5%**.
- All of the five utilities (Water, Wastewater, Stormwater, Irrigation and Refuse) are not budgeting rate adjustments in 2015. Recent rate studies indicate increases are needed for all but Irrigation, but management is proposing to postpone any rate adjustments until 2016.

Personnel

- 761.17 total proposed full-time (FTE) positions in all funds for Fiscal Year 2015.
- A net increase of 12.50 FTE’s from the 2014 Amended Budget.
- Refer to the *General Staffing* section in the 2015 Preliminary Budget document for more narrative information. Summary of permanent Budgeted Positions by Operation is later in this section.

Capital Improvements

- The City will invest \$42.2 million in FY 2015 to address its capital needs. This includes all capital funds and the equipment replacement portion of the Equipment Rental fund.

FINANCIAL CONDITION

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

Bond Ratings

The City is proud of affirming an “AA-” rating from Standard and Poor’s on its water and wastewater utilities. Also, in 2014 Standard and Poor’s upgraded the City’s rating on its general obligation bonds from “A+” to “AA-” in 2014. Careful preparation by the staff, combined with good audits, high level of fiscal responsibility and comprehensive written financial policies resulted in this upgrade. A better rating means 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.

General Government Revenues/Balancing

Ad valorem taxes - To ensure its long-term financial success, the City is proposing to set its operating property tax levy at rate of \$3.122 per \$1,000 of assessed value in Fiscal Year 2015. 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 \$407,000 or 2.5% more in the FY 2015 levy than it did in FY 2014.

The 2015 General Government incremental revenue growth of \$4.1 million is based on the following:

- Proposed 1% inflation adjustment in property tax levy plus an estimate of 1.5% new construction. The combined general operating and debt service property tax levy will decrease by 0.5% over 2014 combined tax levy. \$407,000
- 4.5% growth in sales tax (over 6% annual growth the past three years). \$680,000
- Franchise and utility tax growth of 4.6%. \$740,000
- Charge for services base growth of 1.9%, plus \$1.2 million for Union Gap Fire services. \$1,307,000
- Proposed sale of two Tiger Mart sites. \$400,000

We have balanced the 2015 General Government Fund budget using the following strategies:

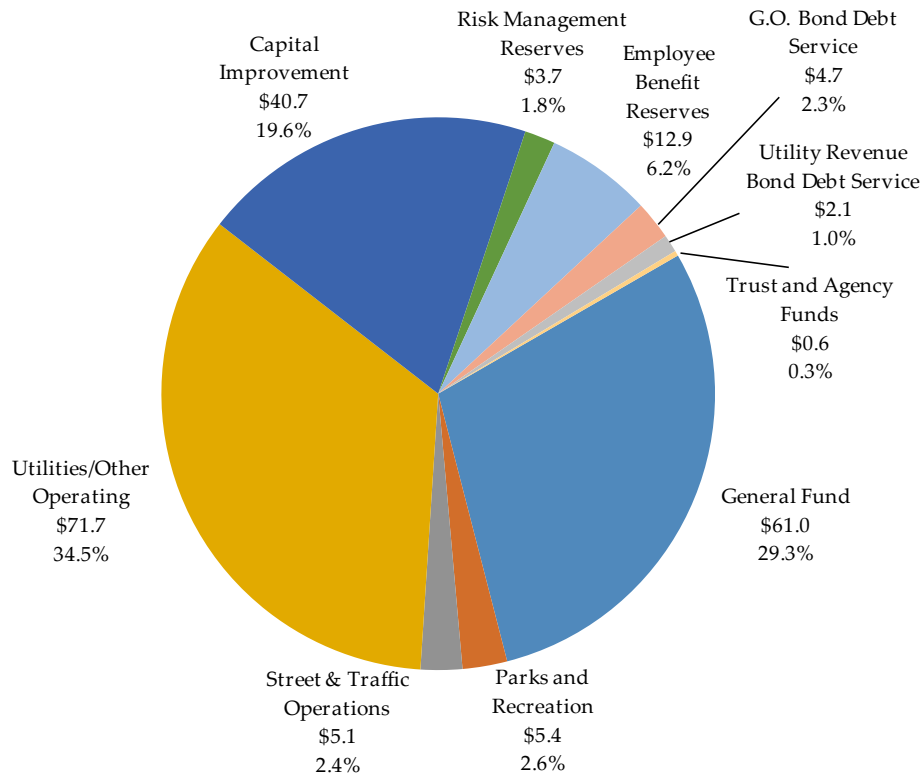
- Instituting a 2% vacancy rate – Savings: \$1,025,000.
Personnel costs are budgeted at 98% to account for a minimum 2% position turnover/vacancy
- Health plan cost containment strategies – Savings: \$1,000,000
Based on the prior 18-month rolling average of the City’s health care costs, our third party administrator set next year’s self-insurance projected “premiums” with a 10% increase for employees and a 48% increase for dependents resulting in a projected \$2,000,000 increase to the Plan, of which employees would absorb 20% or \$400,000 and the City would absorb \$1.6 million. As a result, the City Manager directed our third party administrator to develop cost containment recommendations for our self-insured plan. We are going forward with implementing several of the recommendations that will save the plan an estimated \$1.6 million, with about \$1.0 million in General Government funds

MAJOR POLICY CONSIDERATIONS

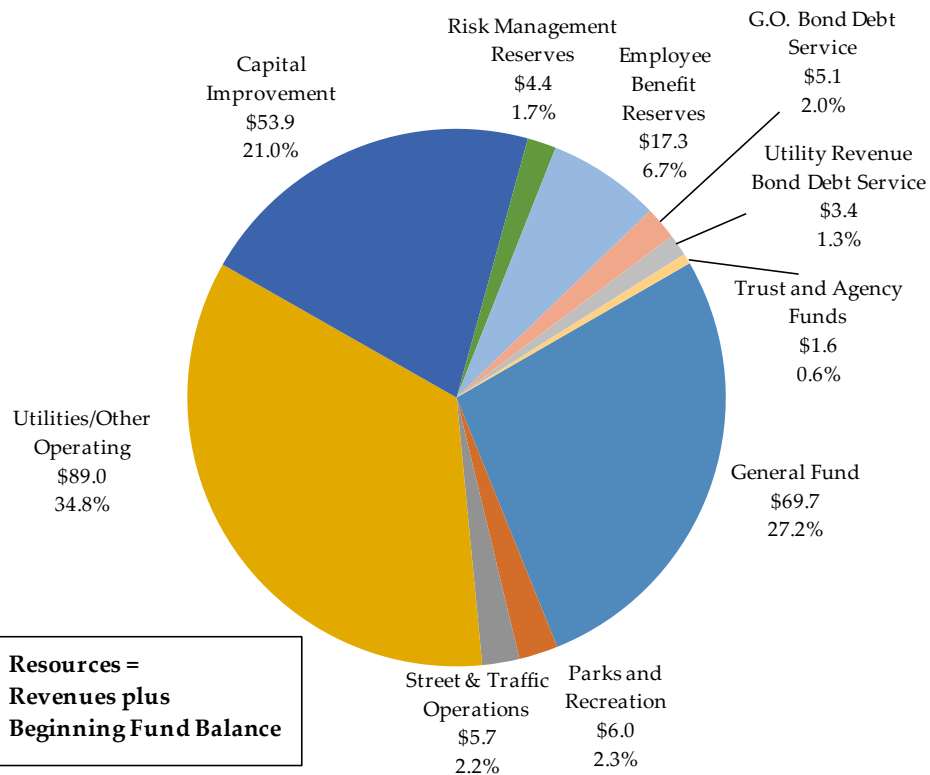
The 2015 budget includes the following investments in the community's key priorities:

Strategic Priority	Budgeted Item(s)	
Invest in Public Safety \$4,167,000	Add Two Police Officers to Federal Task Force	\$175,000
	Upgrade Four Police Officer Positions to Corporal	25,000
	Add Part-time Human Resources Assistant for Public Safety Recruitment	45,000
	Add One Police Public Information Officer	64,000
	Yakima County Firing Range Partnership	150,000
	Replace Jail Control Panel	165,000
	Live Scan Fingerprinting System	7,000
	Radio Replacement Program	15,000
	Complete SWAT Communications System Upgrade	31,000
	Public Safety Communications Center Relocation	1,213,000
	Replace Fire Ladder Truck	1,150,000
	Replace Fire Engine	450,000
	Rehab/Breathing Air Resource Unit	75,000
Indigent Defense Services	550,000	
Add half-time Emergency Preparedness Specialist	52,000	
Invest in Economic Development \$4,089,000	Cascade Mill Site	3,500,000
	Enhance/Expand Downtown Events	102,000
	Add one Economic Development Department Assistant	66,000
	SunDome Investment	100,000
	Airport Marketing (Grant Supported)	125,000
	Relocate Visitor Information Center	130,000
	Wine, Craft Beer and Cider Marketing/Branding	50,000
Update Convention Center Expansion Feasibility Study	16,000	
Improve the Built Environment \$26,380,000	Airport Taxiway/Airfield Lighting Improvements	12,500,000
	North 1st Street Improvements	1,300,000
	21st Avenue Road Improvements	175,000
	Randall Park Improvements	900,000
	Lincoln Underpass Sidewalk & Artwork	600,000
	City Hall Improvements	440,000
	Irrigation Improvements	1,250,000
	Water System Improvements	2,500,000
	Wastewater Improvements	4,690,000
Stormwater Improvements	2,025,000	
Partnership Development \$171,000	Capitol Theatre Management Fee Increase	50,000
	Convention Center Management Fee Increase	13,000
	Southeast Community Center Improvements	100,000
	Sports Commission Fee Increase	8,000
Public Trust and Accountability \$177,500	Customer Service Training	100,000
	Purchasing Software	25,000
	Annual Citizen Survey	35,000
	Annual Employee Survey	17,500

**2015 EXPENDITURE BUDGET BY FUND
(\$208.0 MILLION)**



**2015 RESOURCE BUDGET BY FUND
(\$256.1 MILLION)**



ORDINANCE NO. 2014-038

AN ORDINANCE adopting a budget for the City of Yakima, Washington, for the year 2015; and making appropriations for estimated expenditures

WHEREAS, on or before the 28th day of October, 2014, a Preliminary Budget Summary for the City of Yakima for the year 2015 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 28, 2014, the City Council held hearings on the budget and on parts thereof, and on November 18, 2014 and on December 2, 2014, the City Council held its formal public hearing on the budget all in accordance with applicable laws, and

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

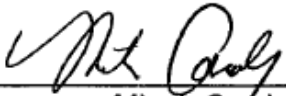
BE IT ORDAINED BY THE CITY OF YAKIMA:

Section 1. The budget for the City of Yakima, Washington, for the year 2015 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Annual Budget - 2015," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the year 2015 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, 2015, upon its passage and publication as provided by law.

PASSED BY THE CITY COUNCIL, signed and approved this 9th day of December, 2014.



Micah Cawley, Mayor

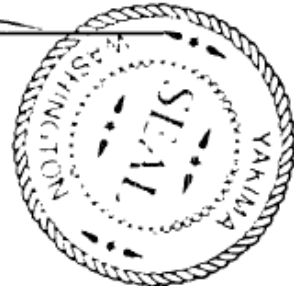
ATTEST:



City Clerk

Publication Date: December 12, 2014

Effective Date: January 11, 2015



2015 Annual Budget
Summary of Appropriations by Fund

Fund/Description	2015 Projected Resources	2015 Budget Appropriations	% of Budget
000 General Fund	69,728,017	60,975,096	29.3%
123 Economic Development	276,866	235,766	0.1%
124 Community Development	2,159,503	1,479,188	0.7%
125 Community Relations	1,143,978	610,714	0.3%
131 Parks & Recreation	6,015,694	5,425,527	2.6%
141 Streets & Traffic Operations	5,716,112	5,049,379	2.4%
142 Arterial Street	3,045,815	1,881,134	0.9%
144 Cemetery	314,241	291,709	0.1%
150 Emergency Services	1,473,794	1,312,692	0.6%
151 Public Safety Communications	4,850,036	4,438,988	2.1%
152 Police Grants	791,019	475,296	0.2%
161 Downtown Improvement District	203,110	197,500	0.1%
162 Trolley (Yakima Interurban Lines)	79,728	57,046	0.0%
163 Front St Business Impr Area	8,145	7,000	0.0%
170 Tourist Promotion (Conv Ctr)	2,218,405	1,609,854	0.8%
171 Capitol Theatre	421,637	396,540	0.2%
172 PFD Revenue-Convention Center	1,223,965	748,220	0.4%
173 Tourist Promotion Area	760,324	687,000	0.3%
174 PFD Revenue-Capitol Theatre	786,822	640,220	0.3%
198 FRS/Capitol Theatre Reserve	108,568	71,927	0.0%
221 LID. Guaranty	25,314	0	0.0%
272 PFD Debt Service	1,176,638	1,026,050	0.5%
281 General Obligation Bonds	3,018,920	3,010,189	1.4%
283 1994 CJ/I-82 LT GO Bonds	0	0	0.0%
284 1995 UT GO Bonds	0	0	0.0%
287 1996 LT GO Convention Center Bonds	497,215	428,190	0.2%
289 LID. Debt Service	323,138	245,000	0.1%
321 CBD Capital Improvement	149,552	91,000	0.0%
322 Capitol Theatre Construction	76,400	50,000	0.0%
323 Yakima Rev Development Area	4,693,687	3,500,000	1.7%
331 Parks & Recreation Capital	1,939,590	1,750,000	0.8%
332 Fire Capital	2,338,681	2,254,159	1.1%
333 Law & Justice Capital	1,165,414	639,636	0.3%
342 Public Works Trust Construction	1,428,962	1,028,084	0.5%
343 REET 2 Capital Construction	1,666,273	1,572,787	0.8%
344 Street Capital Fund	58,982	0	0.0%
370 Convention Center Capital Impr	694,550	490,000	0.2%
392 Cum. Reserve for Capital Impr	2,335,306	2,245,000	1.1%
421 Airport Operating Fund	1,110,768	1,099,337	0.5%
422 Airport Capital Fund	13,314,321	12,539,721	6.0%
441 Stormwater Operating	3,450,362	3,353,229	1.6%
442 Stormwater Capital	2,184,734	2,025,000	1.0%
462 Transit	9,799,390	8,581,432	4.1%
464 Transit Capital Fund	4,133,234	1,749,000	0.8%

Fund/Description	2015 Projected Resources	2015 Budget Appropriations	% of Budget
471 Refuse	6,122,149	5,877,188	2.8%
472 Wastewater Facilities Capital Rsv	1,747,941	600,000	0.3%
473 Wastewater Operating	24,428,446	20,901,186	10.1%
474 Water Operating	11,741,962	9,347,579	4.5%
475 Irrigation Operating	2,642,923	1,795,875	0.9%
476 Wastewater Construction	4,689,960	3,280,000	1.6%
477 Water Capital	4,246,315	2,670,000	1.3%
478 Wastewater Capital	1,525,430	810,000	0.4%
479 Irrigation Capital	2,414,323	1,567,742	0.8%
481 1998 Water Revenue Bond Reserve	(271,007)	0	0.0%
483 1996 Wastewater Revenue Bond Reserve	149,863	0	0.0%
484 1991 Water/Wastewater Revenue Bond Red	114,528	0	0.0%
486 2008 Water Bonds	244,691	237,700	0.1%
488 2008 Wastewater Bonds	411,415	411,413	0.2%
489 1991 Water/Wastewater Revenue Bond Red	975,700	0	0.0%
491 2004 Irrigation Bonds	352,554	317,742	0.2%
493 2003 Wastewater Bonds	1,166,265	1,165,300	0.6%
494 Revenue Bond	208,871	0	0.0%
512 Unemployment Compensation	593,415	323,177	0.2%
513 Employees Health Benefit	12,307,222	9,745,849	4.7%
514 Workers' Compensation	1,853,971	1,241,131	0.6%
515 Risk Management	4,318,139	3,643,704	1.8%
516 Wellness/EAP	353,629	174,800	0.1%
551 Equipment Rental	10,026,381	5,411,876	2.6%
555 Environmental Fund	1,491,551	1,007,950	0.5%
560 Public Works Administration	1,518,265	1,159,849	0.6%
612 Firemen's Relief & Pension	2,230,803	1,380,282	0.7%
632 YakCorps	939,047	605,777	0.3%
710 Cemetery Trust	639,896	12,000	0.0%
	<u>256,091,858</u>	<u>207,956,731</u>	100.0%

PERMANENT BUDGETED POSITIONS

The permanent budgeted work force of 2015 is 761.2, a total net increase of 12.5 FTE's from the 2014 Amended budget. In the General Government classifications (General Fund, Parks and Recreation Fund and Street Fund) the permanent budgeted positions are 499.0, a net of increase of 12.5 from 2014. Citywide, the changes in permanent budgeted positions are related the deletion of 9.0 positions due to budget constraints and the addition of 21.5 positions.

Cumulatively, General Government has increased by a net of 27.85 positions in the 2 years since 2013 including a net of 10 positions relating to the consolidation of Fire services with Union Gap. About 21.5 FTE's were added citywide in 2015 – detail of changes are listed in the Permanent Budgeted Position chart.

Correspondingly, a total of 9.0 FTE's were eliminated as a cost savings measure – primarily to fund Proposition 1 requiring \$750,000 for Parks Capital.

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.

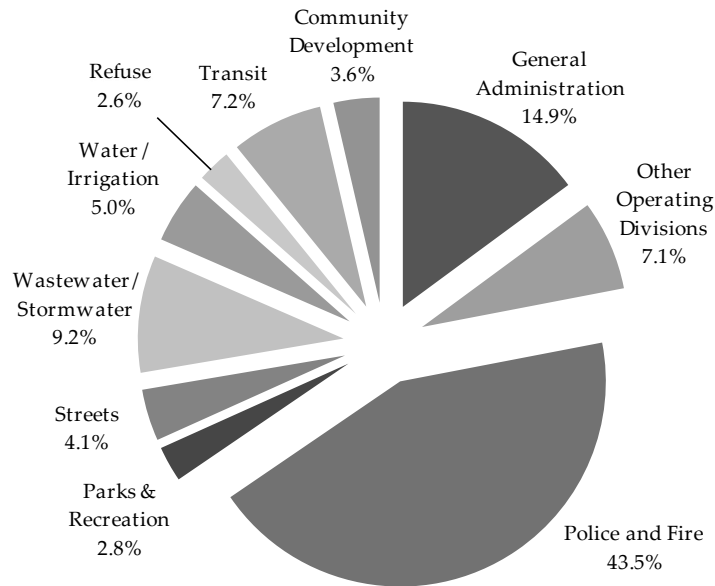
The 2015 Preliminary Budget includes both negotiated settlements for the bargaining units that were finalized for wages by the end of September, 2014 and estimated increases for open groups. Status of the collective bargaining process is described below.

Bargaining Unit	Employees	Status on 3/30/15	Budgeted
AFSCME Municipal	292	Settled through 2017	Yes
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 2015	Yes
Teamsters Units:			
Police Management	9	Settled through 2018	Yes
Corrections Sergeants	3	Settled through 2015	Yes
Supervisors & Administrative	44	Settled through 2016	Yes
Public Works Division Managers	5	Settled through 2016	Yes

The City's most recently amended Pay and Compensation Ordinance may be found at:

- <http://www.yakimawa.gov/services/hr/files/Master-Pay-Ordinance.pdf>

CITYWIDE ALLOCATION OF PERMANENT BUDGETED POSITIONS



PERMANENT BUDGETED POSITIONS

<u>Department Number/Description</u>	<u>Actual 2013</u>	<u>Amended Budget 2014</u>	<u>Adopted Budget 2015</u>	<u>New Positions</u>	<u>Transfer</u>	<u>Deleted Positions</u>
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	4.50	0.50 ⁽¹⁾	0.00	0.00
015 Financial Services	15.00	15.00	15.00	0.00	0.00	0.00
016 Human Resources	8.00	8.60	9.10	0.50 ⁽²⁾	0.00	0.00
017 Legal	18.00	19.50	19.50	0.00	0.00	0.00
018 Municipal Court	13.12	12.12	12.12	0.00	0.00	0.00
019 Purchasing	6.00	6.00	6.00	0.00	0.00	0.00
021 Environmental Planning	6.00	6.00	7.00	1.00 ⁽³⁾	0.00	0.00
022 Code Administration	16.00	18.00	17.00	0.00	0.00	(1.00) ⁽⁴⁾
025 Economic Development	2.00	2.00	2.50	1.50 ⁽⁵⁾	0.00	(1.00) ⁽⁵⁾
026 Gang Free Initiative	0.00	1.00	1.00	0.00	0.00	0.00
031 Police	192.00	195.00	197.00	4.00 ⁽⁶⁾	(2.00) ⁽⁶⁾	0.00
032 Fire	86.00	89.00	99.00	10.00 ⁽⁷⁾	0.00	0.00
041 Engineering	12.00	14.00	10.00	0.00	0.00	(4.00) ⁽⁸⁾
051 City Hall Maintenance	2.00	2.00	2.00	0.00	0.00	0.00
052 Information Technology	18.00	23.00	22.00	0.00	0.00	(1.00) ⁽⁹⁾
054 Utility Services	9.75	9.00	14.00	0.00	5.00 ⁽¹⁰⁾	0.00
Total General Fund	416.87	433.22	446.72	17.50	3.00	(7.00)
131 Parks & Recreation	20.30	21.30	21.30	0.00	0.00	0.00
133 Traffic Engineering	11.00	9.00	9.00	0.00	0.00	0.00
141 Street	23.00	23.00	22.00	0.00	0.00	(1.00) ⁽¹¹⁾
Total General Government	471.17	486.52	499.02	17.50	3.00	(8.00)

<u>Department Number/Description</u>	<u>Actual 2013</u>	<u>Amended Budget 2014</u>	<u>Adopted Budget 2015</u>	<u>New Positions</u>	<u>Transfer</u>	<u>Deleted Positions</u>
Other Operating Funds						
124 Community Development	7.00	8.00	7.00	0.00	0.00	(1.00) ⁽¹²⁾
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	38.00	35.00	35.00	0.00	0.00	0.00
421 Airport	7.00	7.00	7.00	0.00	0.00	0.00
462 Transit	52.50	53.95	54.95	1.00 ⁽⁹⁾	0.00	0.00
471 Refuse	20.50	19.00	20.00	1.00 ⁽¹³⁾	0.00	0.00
473 Wastewater/Storm Water	69.20	70.20	70.20	0.00	0.00	0.00
474 Water Operating	35.00	34.00	31.00	0.00	(3.00) ⁽¹⁰⁾	0.00
475 Irrigation Operating	7.00	7.00	7.00	0.00	0.00	0.00
551 Equipment Rental	12.00	12.00	14.00	2.00 ⁽¹⁴⁾	0.00	0.00
560 Public Works Administration	8.00	9.00	9.00	0.00	0.00	0.00
Total Other Operating Funds	263.20	262.15	262.15	4.00	(3.00)	(1.00)
Grand Total	<u>734.37</u>	<u>748.67</u>	<u>761.17</u>	<u>21.50</u>	<u>0.00</u>	<u>(9.00)</u>

- (1) City Clerks added a Department Assistant II in 2015 to help with Public Disclosure requests (Strategic Initiative).
- (2) Human Resources added 2.0 positions mid-year (a Training Program Coordinator and a Human Resources Specialist) along with a 0.5 Human Resources Assistant in 2015 to aid in Police Recruiting. (Strategic Initiative).
- (3) Planning added a Department Assistant II in 2015 (Strategic Initiative).
- (4) Code Administration deleted one Code Inspection Office Supervisor position.
- (5) Economic Development added a 0.5 Emergency Preparedness Specialist position and one Economic Development Assistant position in 2015 (Strategic Initiatives). The Strategic Priority Manager position was part of the deletions to create funding for the Parks capital charter amendment.
- (6) Police added two Police Officers, one Public Information Officer and one Police Services Specialist (Strategic Initiatives). Two Parking Enforcement Officers were move to Utility Services.
- (7) Fire added ten positions – 9 Firefighters and one Fire Code Inspector due to the 2015 contract with the City of Union Gap.
- (8) Engineering deleted four positions – two Traffic Technicians, one Supervising Traffic Engineer and one City Engineer.
- (9) Information Technology deleted a Computer Client Services Technician, replaced with a Technical Liaison to IT in the Transit Division.
- (10) Utility Services added 5 transferred positions – 2 Parking Enforcement Officers from Police, and 3 Water Services Technicians from Water.
- (11) Streets deleted a Street Maintenance Specialist.
- (12) Community Development deleted Department Assistant II due to a reduction in CDBG funding (Strategic Initiative).
- (13) Refuse added a Solid Waste Collector/Driver due to annexation. (Strategic Initiative).
- (14) Public Works added two Mechanic I positions to help with timely repair. (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

	2014 Preliminary Budget	2015 Preliminary Budget
Total Budget	\$222,914,707	\$207,956,731
Less Double Budgeted Items	44,123,790	45,815,275
Actual Budget	<u>\$178,790,917</u>	<u>\$162,141,456</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	\$35,801	Arterial Street	\$15,000
Cemetery	16,661	Capitol Theatre	71,927
Public Safety Communications	106,710	Parks & Recreation	1,000,000
Downtown Business Impr District	7,500	Law & Justice Capital	208,000
Tourist Promotion	46,326	Street Construction	20,811
Capitol Theatre	6,572	Convention Center	110,000
Airport	61,971	Cumulative Reserve Capital Impr	50,000
Stormwater Operating	99,997	Stormwater Capital	900,000
Transit	421,503	Wastewater Capital - Construction	500,000
Refuse	301,123	Wastewater Capital - Projects	527,400
Wastewater Operating	933,249	Wastewater Capital - Facilities	1,681,500
Water Operating	464,606	Water Capital	750,000
Irrigation Operating	89,243	Irrigation Capital	190,000
Unemployment Compensation Reserve	2,185	Total Capital Projects	\$6,024,638
Health Benefit Reserve	87,082		
Workers' Compensation Reserve	24,411	Debt Service	
Risk Management Reserve	60,682	2002 PFD Convention Center GO Bond	\$455,000
Firemen's Relief and Pension	50,707	2009 PFD Capitol Theatre GO Bond	462,000
Total City Services	2,816,329	Various LTGO (SunDome/Parks/Fire/Street)	3,010,189
		Arterial Street	57,199
Utility Services	1,321,395	Public Works Trust Construction	84,449
		Wastewater Operating Fund	32,939
In Lieu of Taxes		Water 2008 Bonds (ref 1998 Bonds) & Rsv	237,700
Refuse	857,100	Wastewater 2008 Revenue Bonds	411,413
Wastewater Operating	4,305,000	2003/2012 Irrigation Bonds and Reserve	317,742
Water Operating	1,815,000	2003 Wastewater Bonds and Reserve	1,165,300
Stormwater Operating	130,000	Total Debt Service	\$6,233,931
Total	7,107,100		
		Internal Service	
Other		City Garage - Repl/Trans f/Add to Fleet	1,624,708
Data Processing	90,000	City Garage-Fuel/M&O	2,450,000
Engineering	535,000	Employee Health Benefit Reserve	8,303,850
Printing	85,000	Public Works Department	1,115,438
Codes	50,000	Risk Management Reserve	3,490,000
Electronic Maintenance	21,126	Unemployment Compensation	197,000
Total	781,126	Workers Compensation Fund	970,000
		Wellness/Emp Assist Program	175,000
Total General Fund	12,025,950	Total Internal Service	18,325,996
Parks Interfund - Utility Tax	1,450,000	Operating Subsidies	
Street Interfund	213,760	Public Safety Communications	1,030,000
		Tourist Promotion	145,000
Total General Government		Capitol Theatre	112,000
(General, Parks, and Streets Funds)	\$13,689,710	Cemetery Fund	132,000
		Economic Development	122,000
		Total Operating Subsidies	1,541,000
		Total All Funds	\$45,815,275

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 2014 City Services.

CITY SERVICE DEPARTMENTS

City Service Departments	2014 Budget	Excluded Expenditures	Direct Chrg For Services	Net City Service Costs
City Manager	\$372,684	\$0	\$0	\$372,684
Auditing	110,000	-	-	110,000
Records	563,992	-	-	563,992
Financial Services	1,488,836	-	-	1,488,836
Human Resources	513,151	-	-	513,151
Legal	1,314,323	925,576	-	388,747
Purchasing	549,700	-	259,700	290,000
City Hall	320,121	-	-	320,121
Information Systems	2,912,612	-	188,236	2,724,376
Subtotal	\$8,145,419	\$925,576	\$447,936	\$6,771,907

- The *2014 Budget* column illustrates the estimated 2014 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	2014	% City	2015		2014	Percent
	Eligible Budget	Service Budget	City Service Billable	Charges Non-Billable		
Cable TV	\$599,285	0.5%	\$35,801	\$0	\$47,717	(25.0%)
Cemetery	278,900	0.2%	16,662	-	13,861	20.2%
Public Safety Communications	1,786,262	1.6%	106,716	-	91,805	16.2%
Downtown Business Impr District	244,358	0.2%	14,599	-	9,358	56.0%
Tourist Promotion	775,467	0.7%	46,328	-	39,717	16.6%
Capitol Theatre	110,020	0.1%	6,573	-	6,030	9.0%
Airport	1,037,370	0.9%	61,975	-	55,410	11.8%
Stormwater	1,673,904	1.5%	100,003	-	87,083	14.8%
Transit	7,055,733	6.2%	421,528	-	358,795	17.5%
Refuse	5,040,633	4.4%	301,140	-	272,311	10.6%
Wastewater	15,622,097	13.8%	933,304	-	944,122	(1.1%)
Water	7,777,252	6.9%	464,633	-	435,714	6.6%
Irrigation	1,493,884	1.3%	89,248	-	87,654	1.8%
Unemployment Comp Reserve	36,582	0.0%	2,186	-	2,271	(3.8%)
Health Benefit Reserve	1,457,703	1.3%	87,087	-	69,939	24.5%
Workers Compensation Reserve	408,630	0.4%	24,413	-	20,462	19.3%
Risk Management Reserve	1,015,779	0.9%	60,685	-	72,712	(16.5%)
Fire Pension - Medical	848,808	0.7%	50,710	-	45,758	10.8%
Subtotal	47,262,667	41.7%	2,823,592	0	2,660,719	
Other Operating Funds & Depts	91,726,598	58.3%	-	3,948,313	-	
Excluded Funds & Departments	76,730,023					
Department City Service Charge	8,145,419					
Total 2014 Budget	\$223,864,707					
Total City Service Budget	\$113,351,420	100.0%	\$2,823,592	\$3,948,313	\$2,660,719	6.1%
			Total Billable and Non-Billable		\$6,771,905	

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 2015 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 2015 charges for city services.
- The *Percent Increase (Decrease)* column indicates the percentage increase or decrease from 2014 to 2015 charges.

EXCLUSIONS

<u>Funds and Department Budgets Excluded from City Service Charge</u>	<u>Excluded Amount</u>
State Auditor	\$110,000
Hearing Examiner	31,000
Indigent Defense	600,500
Police Pension	394,700
Intergovernmental	244,031
Arterial Street Construction	4,887,716
Trolley	157,809
Front Street Business Improvement	9,000
Tourist Promotion	708,200
Capitol Theatre	232,000
Public Facilities District	15,000
Tourist Promotion	687,000
Public Facilities District - Capitol Theatre	12,000
G.O. Bond Funds	4,723,849
CBD Capital Improvement	91,000
Capitol Theatre Construction	140,000
Yakima Revenue Development Area	2,473,235
Parks & Rec. Capital - Construction	100,000
Fire Capital	296,459
Law and Justice Construction	750,636
Public Works Construction	500,231
REET II Capital	515,965
LID Construction	230,000
Street Capital	16,500,000
Convention Center Capital	360,000
Cumulative Reserve for Capital Improvement	4,948,000
Airport Capital	11,162,885
Stormwater Capital	790,000
Transit Capital - Construction	1,749,000
Transit Operating	1,184,300
Wastewater Facility Cap Res	400,000
Wastewater Construction	4,200,000
Water Construction	4,320,000
Wastewater Facility Construction	8,375,000
Irrigation Construction	1,300,000
Revenue Bonds	2,144,786
Wellness/EAP	171,600
Environmental Fund	192,950
Firemen's Relief & Pension	410,500
YakCorps Agency	610,671
	<u>\$76,730,023</u>

Note: In order to better identify the basic budgets that use administrative support services, several transaction types are excluded from the City Service Charge calculation.

- Internal transfers increase budgets, but don't "cost" in terms of administrative support.

- Funds/divisions with no personnel which only pay a few monthly invoices (i.e. State Auditor, Indigent Defense) are considered minimal activity.
- Capital Funds – because all construction projects are managed by operating funds and tend to have a few large transactions. These are currently excluded 100% from the calculation.
-

These exclusions basically serve to keep the City Service charge in the realm of operating funds with personnel. (The kind that actually uses administrative support).

RESOURCE AND EXPENDITURE DETAIL

Resources – A summary by fund of just the 2015 estimated resources compared to the 2015 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 2015 budget from the 2014 amended budget in both dollar amount and percentage.

Expenditures by Classification – Depicts the 2015 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 2015 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	2015	2015	2015	Est. Bal.	2015	2015	End Bal.
		Estimated Revenues	2015 Budget	Estimated Balance	vs. 2014 Budget	2015 Beginning Balance	2015 Ending Balance	vs. 2015 Budget
000	General Fund	\$61,333,941	\$60,975,096	\$358,845	0.6%	\$8,394,076	\$8,752,921	14.4%
131	Parks & Recreation	5,459,455	5,425,527	33,928	0.6%	556,239	590,167	10.9%
141	Street & Traffic Operations	4,718,610	5,049,379	(330,769)	(6.6%)	997,502	666,733	13.2%
General Government Total		71,512,006	71,450,002	62,004	0.1%	9,947,817	10,009,821	14.0%
123	Economic Development	\$222,000	\$235,766	(13,766)	-5.8%	\$54,866	41,100	17.4%
124	Community Development	1,474,337	1,479,188	(4,851)	(0.3%)	685,166	680,315	46.0%
125	Community Relations	596,600	610,714	(14,114)	(2.3%)	547,378	533,264	87.3%
142	Arterial Street	1,822,913	1,881,134	(58,221)	(3.1%)	1,222,902	1,164,681	61.9%
144	Cemetery	264,950	291,709	(26,759)	(9.2%)	49,291	22,532	7.7%
150	Emergency Services	1,290,026	1,312,692	(22,666)	(1.7%)	183,768	161,102	12.3%
151	Public Safety Communications	4,095,799	4,438,988	(343,189)	(7.7%)	754,237	411,048	9.3%
152	Police Grant	484,000	475,296	8,704	1.8%	307,019	315,723	66.4%
161	Downtown Business Impr. District	197,840	197,500	340	0.2%	5,270	5,610	2.8%
162	Trolley	53,624	57,046	(3,422)	(6.0%)	26,104	22,682	39.8%
163	Front Street Business Impr. Area	3,735	7,000	(3,265)	(46.6%)	4,410	1,145	16.4%
170	Tourist Promotion	1,674,250	1,609,854	64,396	4.0%	544,155	608,551	37.8%
171	Capitol Theatre	395,250	396,540	(1,290)	(0.3%)	26,387	25,097	6.3%
172	PFD Revenue - Convention Center	816,750	748,220	68,530	9.2%	407,215	475,745	63.6%
173	Tourism Promotion Area	687,000	687,000	-	0.0%	73,324	73,324	10.7%
174	PFD Revenue-Capitol Theatre	618,700	640,220	(21,520)	(3.4%)	168,122	146,602	22.9%
198	FRS/Capitol Theatre Reserve	0	71,927	(71,927)	(100.0%)	108,568	36,641	50.9%
221	LID Guaranty	50	0	50	n/a	25,264	25,314	n/a
272	PFD Convention Center GO Red.	1,016,422	1,026,050	(9,628)	(0.9%)	160,216	150,588	14.7%
281	2005 LTGO Parks and Recreation	3,010,189	3,010,189	-	0.0%	8,731	8,731	0.3%
284	1995 G. O. Street, Parks & Fire	-	-	-	n/a	-	-	n/a
287	1996 G. O. LTD Levy Red.	428,750	428,190	560	0.1%	68,465	69,025	16.1%
289	LID Debt Service Control Fund	245,000	245,000	-	0.0%	78,138	78,138	31.9%
321	CBD Capital Improvement	26,220	91,000	(64,780)	(71.2%)	123,332	58,552	64.3%
322	Capitol Theatre Construction	71,927	50,000	21,927	43.9%	4,473	26,400	52.8%
323	Yakima Revenue Development Area	1,900,000	3,500,000	(1,600,000)	(45.7%)	2,793,687	1,193,687	34.1%
331	Parks & Recreation Capital	1,700,000	1,750,000	(50,000)	(2.9%)	239,590	189,590	10.8%
332	Fire Capital	1,963,500	2,254,159	(290,659)	(12.9%)	375,181	84,522	3.7%
333	Law and Justice Capital	554,886	639,636	(84,750)	(13.2%)	610,528	525,778	82.2%
342	Public Works Trust Construction	836,449	1,028,084	(191,635)	(18.6%)	592,513	400,878	39.0%
343	REET 2 Capital Fund	1,152,000	1,572,787	(420,787)	(26.8%)	514,273	93,486	5.9%
344	Streets \$2M Fund	20,811	-	20,811	n/a	38,171	-	n/a
370	Convention Center Capital Impr.	229,500	490,000	(260,500)	(53.2%)	465,050	204,550	41.7%
392	Cum. Reserve for Capital Impr.	50,000	2,245,000	(2,195,000)	(97.8%)	2,285,306	90,306	4.0%
421	Airport Operating	1,108,889	1,099,337	9,552	0.9%	1,879	11,431	1.0%
422	Airport Capital	12,776,500	12,539,721	236,779	1.9%	537,821	774,600	6.2%
441	Stormwater Operating Fund	2,151,000	3,353,229	(1,202,229)	(35.9%)	1,299,362	97,133	2.9%
442	Stormwater Capital	940,000	2,025,000	(1,085,000)	(53.6%)	1,244,734	159,734	7.9%
462	Transit	8,519,226	8,581,432	(62,206)	(0.7%)	1,280,164	1,217,958	14.2%
464	Transit Capital Reserve	1,868,507	1,749,000	119,507	6.8%	2,264,727	2,384,234	136.3%

Fund	Description	2015	2015	2015	Est. Bal.	2015	2015	End Bal.
		Estimated Revenues	2015 Budget	Estimated Balance	vs. 2014 Budget	Beginning Balance	Ending Balance	vs. 2015 Budget
471	Refuse	5,834,599	5,877,188	(42,589)	(0.7%)	287,550	244,961	4.2%
472	Wastewater Facility Reserve	600,000	600,000	-	0.0%	1,147,941	1,147,941	191.3%
473	Wastewater Operating	21,431,302	20,901,186	530,116	2.5%	2,997,144	3,527,260	16.9%
474	Water Operating	8,876,000	9,347,579	(471,579)	(5.0%)	2,865,962	2,394,383	25.6%
475	Irrigation Operating	1,766,200	1,795,875	(29,675)	(1.7%)	876,723	847,048	47.2%
476	Sewer Construction	500,000	3,280,000	(2,780,000)	(84.8%)	4,189,960	1,409,960	43.0%
477	Domestic Water Improvement	750,000	2,670,000	(1,920,000)	(71.9%)	3,496,315	1,576,315	59.0%
478	Wastewater Facilities	4,681,500	810,000	3,871,500	478.0%	(3,156,070)	715,430	88.3%
479	Irrigation System Improvement	1,430,060	1,567,742	(137,682)	(8.8%)	984,263	846,581	54.0%
481	1998 Water Revenue Bond Rsv.	400	-	400	n/a	(271,407)	(271,007)	n/a
483	1996 Wastewater Revenue Bond Rsv.	700	-	700	n/a	149,163	149,863	n/a
484	1991 Water/Sewer Rev Bond Red.	-	-	-	n/a	114,528	114,528	n/a
486	1998 Water Revenue Bond Red.	237,725	237,700	25	0.0%	6,966	6,991	2.9%
488	1996 Wastewater Revenue Bond Red.	411,413	411,413	-	0.0%	2	2	0.0%
489	1991 Water/Sewer Rev Bond Reserve	1,000	-	1,000	n/a	974,700	975,700	n/a
491	2003 Irrigation Revenue Bond Red.	317,742	317,742	-	0.0%	34,812	34,812	11.0%
493	2003 Wastewater Revenue Bond Red.	1,165,300	1,165,300	-	0.0%	965	965	0.1%
494	2003 Wastewater Revenue Bond Rsv.	-	-	-	n/a	208,871	208,871	n/a
512	Unemployment Compensation	197,000	323,177	(126,177)	(39.0%)	396,415	270,238	83.6%
513	Employees Health Benefit	9,823,850	9,745,849	78,001	0.8%	2,483,372	2,561,373	26.3%
514	Workers' Compensation	1,033,000	1,241,131	(208,131)	(16.8%)	820,971	612,840	49.4%
515	Risk Management	3,684,000	3,643,704	40,296	1.1%	634,139	674,435	18.5%
516	Wellness/EAP Fund	175,000	174,800	200	0.1%	178,629	178,829	102.3%
551	Equipment Rental	5,612,858	5,411,876	200,982	3.7%	4,413,523	4,614,505	85.3%
555	Environmental Fund	1,010,000	1,007,950	2,050	0.2%	481,551	483,601	48.0%
560	Public Works Administration	1,115,438	1,159,849	(44,411)	(3.8%)	402,827	358,416	30.9%
612	Firemen's Relief & Pension	1,280,838	1,380,282	(99,444)	(7.2%)	949,965	850,521	61.6%
632	YAKCORPS Agency Fund	605,777	605,777	-	0.0%	333,270	333,270	55.0%
710	Cemetery Trust	\$14,500	\$12,000	2,500	20.8%	\$625,396	627,896	5232.5%
Total City Budget		<u>\$199,335,808</u>	<u>\$207,956,731</u>	<u>(\$8,620,923)</u>	<u>(4.1%)</u>	<u>\$56,756,050</u>	<u>\$48,076,145</u>	<u>23.1%</u>

COMPARATIVE REVENUES BY FUND

Fund	Description	2013	2014	2015	2015	2015
		Actual Revenues	Estimated Revenues	Estimated Revenues	Beginning Balance	Estimated Resources
000	General Fund	\$54,052,924	\$58,231,636	\$61,333,941	\$8,394,076	\$69,728,017
123	Economic Development	\$279,489	272,000	\$222,000	\$54,866	276,866
124	Community Development	1,856,349	3,272,072	1,474,337	685,166	2,159,503
125	Community Relations	912,037	586,600	596,600	547,378	1,143,978
131	Parks & Recreation	4,261,347	4,519,614	5,459,455	556,239	6,015,694
141	Street & Traffic Operations	5,225,208	4,639,310	4,718,610	997,502	5,716,112
142	Arterial Street	\$6,307,758	2,840,100	1,822,913	1,222,902	3,045,815
144	Cemetery	236,530	264,950	264,950	49,291	314,241
150	Emergency Services	1,173,571	1,337,026	1,290,026	183,768	1,473,794
151	Public Safety Communications	3,256,565	3,019,937	4,095,799	754,237	4,850,036
152	Police Grant	837,871	486,000	484,000	307,019	791,019
161	Downtown Business Improvement District	257,863	200,340	197,840	5,270	203,110
162	Trolley	15,921	135,455	53,624	26,104	79,728
163	Front Street Business Improvement Area	6,368	3,735	3,735	4,410	8,145
170	Tourist Promotion	1,428,327	1,548,300	1,674,250	544,155	2,218,405
171	Capitol Theatre	347,771	311,250	395,250	26,387	421,637
172	PFD Revenue - Convention Center	682,472	785,750	816,750	407,215	1,223,965
173	Tourism Promotion Area	643,696	650,000	687,000	73,324	760,324
174	PFD Revenue - Capitol Theatre	516,772	594,900	618,700	168,122	786,822
198	FRS/Capitol Theatre Reserve	\$71,927	-	0	108,568	108,568
221	LID Guaranty	\$35,000	50	50	25,264	25,314
272	PFD Convention Ctr GO Redemption	1,017,000	1,016,422	1,016,422	160,216	1,176,638
281	2005 LTGO Parks and Recreation	1,181,317	1,364,219	3,010,189	8,731	3,018,920
283	1994 G. O. LTD Levy Redemption	515,625	-	-	-	-
284	1995 G. O. Street, Parks & Fire	294,600	108,300	-	-	-
287	1996 G. O. LTD Levy Redemption	428,315	428,750	428,750	68,465	497,215
289	LID Debt Service Control Fund	196,032	270,000	245,000	78,138	323,138
321	CBD Capital Improvement	220,508	66,220	26,220	123,332	149,552
322	Capitol Theatre Construction	-	71,927	71,927	4,473	76,400
323	Yakima Revenue Development Area	749,007	2,400,000	1,900,000	2,793,687	4,693,687
331	Parks & Recreation Capital	99,949	100,000	1,700,000	239,590	1,939,590
332	Fire Capital	692,044	141,500	1,963,500	375,181	2,338,681
333	Law and Justice Capital	4,944,007	580,940	554,886	610,528	1,165,414
342	Public Works Trust Construction	824,324	786,306	836,449	592,513	1,428,962
343	REET 2 Capital Fund	506,822	702,000	1,152,000	514,273	1,666,273
344	Streets \$2M Fund	-	17,573,171	20,811	38,171	58,982
370	Convention Center Capital Improvement	173,671	260,500	229,500	465,050	694,550
392	Cum. Reserve for Capital Improvement	8,928,559	5,965,723	50,000	2,285,306	2,335,306
421	Airport Operating	754,569	1,035,629	1,108,889	1,879	1,110,768
422	Airport Capital	299,599	1,219,200	12,776,500	537,821	13,314,321
441	Stormwater Operating Fund	2,063,834	2,152,000	2,151,000	1,299,362	3,450,362
442	Stormwater Capital	160,812	674,000	940,000	1,244,734	2,184,734
462	Transit	7,717,943	8,663,540	8,519,226	1,280,164	9,799,390
464	Transit Capital Reserve	62,755	1,805,507	1,868,507	2,264,727	4,133,234

Fund	Description	2013	2014	2015	2015	2015
		Actual Revenues	Estimated Revenues	Estimated Revenues	Beginning Balance	Estimated Resources
471	Refuse	5,656,791	5,764,200	5,834,599	287,550	6,122,149
472	Wastewater Facility Reserve	10,711	532,350	600,000	1,147,941	1,747,941
473	Wastewater Operating	19,461,184	21,266,862	21,431,302	2,997,144	24,428,446
474	Water Operating	8,539,064	8,709,422	8,876,000	2,865,962	11,741,962
475	Irrigation Operating	1,498,594	1,766,235	1,766,200	876,723	2,642,923
476	Sewer Construction	3,290,740	500,000	500,000	4,189,960	4,689,960
477	Domestic Water Improvement	6,588,042	3,750,929	750,000	3,496,315	4,246,315
478	Wastewater Facilities	9,666,631	3,536,986	4,681,500	(3,156,070)	1,525,430
479	Irrigation System Improvement	796,777	1,540,060	1,430,060	984,263	2,414,323
481	1998 Water Revenue Bond Reserve	-	400	400	(271,407)	(271,007)
483	1996 Wastewater Revenue Bond Reserve	-	700	700	149,163	149,863
484	1991 Water/Sewer Rev Bond Redemption	-	-	-	114,528	114,528
486	1998 Water Revenue Bond Redemption	232,700	240,525	237,725	6,966	244,691
488	1996 Wastewater Revenue Bond Redemption	414,813	415,813	411,413	2	411,415
489	1991 Water/Sewer Rev Bond Reserve	-	1,000	1,000	974,700	975,700
491	2003 Irrigation Revenue Bond Redemption	321,504	321,504	317,742	34,812	352,554
493	2003 Wastewater Revenue Bond Redemption	1,158,544	1,166,344	1,165,300	965	1,166,265
494	2003 Wastewater Revenue Bond Reserve	-	-	-	208,871	208,871
512	Unemployment Compensation	\$155,204	194,000	197,000	396,415	593,415
513	Employees Health Benefit	9,945,429	9,390,052	9,823,850	2,483,372	12,307,222
514	Workers' Compensation	1,131,336	1,053,146	1,033,000	820,971	1,853,971
515	Risk Management	3,706,744	3,367,000	3,684,000	634,139	4,318,139
516	Wellness/EAP Fund	117,595	175,000	175,000	178,629	353,629
551	Equipment Rental	5,930,216	5,361,358	5,612,858	4,413,523	10,026,381
555	Environmental Fund	48,077	150,000	1,010,000	481,551	1,491,551
560	Public Works Administration	1,106,896	1,115,438	1,115,438	402,827	1,518,265
612	Firemen's Relief & Pension	1,229,569	1,259,338	1,280,838	949,965	2,230,803
632	YAKCORPS Agency Fund	587,004	610,671	605,777	333,270	939,047
710	Cemetery Trust	\$6,300	14,500	14,500	625,396	639,896
Total City Budget		<u>\$195,837,526</u>	<u>\$203,288,712</u>	<u>\$199,335,808</u>	<u>\$56,756,050</u>	<u>\$256,091,858</u>

EXPENDITURES BY FUND AND DEPARTMENT

Fund/Department	2013	2014	2014	2014	2015	Chng 2015	
	Actual	Adopted Budget	Amended Budget	Estimated Budget	Adopted Budget	Adopted to 2014 Est.	Percent Change
011 City Council	\$286,511	\$282,075	\$290,199	\$291,163	\$286,735	(\$3,465)	(1.2%)
012 City Manager	366,983	372,684	372,684	370,196	389,578	16,894	4.5%
013 State Examiner	103,729	110,000	110,000	110,000	110,000	-	0.0%
014 Records	437,577	563,921	583,921	583,485	592,904	8,983	1.5%
015 Financial Services	1,461,274	1,488,836	1,488,836	1,514,908	1,594,263	105,427	7.1%
016 Human Resources	442,846	513,151	513,151	559,444	664,003	150,851	29.4%
017 Legal	1,247,205	1,314,323	1,359,323	1,370,353	1,516,072	156,749	11.5%
018 Municipal Court	1,330,831	1,344,118	1,344,118	1,333,646	1,395,989	51,871	3.9%
019 Purchasing	549,153	549,369	549,369	559,132	654,699	105,329	19.2%
020 Yak Urban Area Hearings Exam	24,626	31,000	31,000	26,000	31,000	-	0.0%
021 Environmental Planning	492,672	458,481	466,481	450,414	550,384	83,903	18.0%
022 Code Administration	1,381,740	1,537,371	2,639,371	2,649,654	1,682,327	(957,044)	(36.3%)
024 Indigent Defense	541,656	600,500	650,500	650,500	1,000,500	350,000	53.8%
025 Economic Development	503,185	486,733	511,733	449,242	702,329	190,595	37.2%
026 Gang Free /Emergency Prep	-	333,105	333,105	340,472	443,066	190,595	37.2%
031 Police	25,830,291	25,908,568	26,278,167	25,915,548	26,610,805	332,637	1.3%
032 Fire	9,709,330	10,167,258	10,387,649	10,312,002	11,833,188	1,445,538	13.9%
035 Police Pension	1,344,773	1,343,325	1,343,325	1,174,237	1,167,200	(176,125)	(13.1%)
041 Engineering	654,156	1,109,632	1,109,632	845,776	890,530	(219,102)	(19.7%)
051 City Hall Maintenance	360,378	407,885	422,885	399,221	523,868	100,983	23.9%
052 Information Systems	2,298,015	2,912,612	3,047,612	2,953,110	2,892,348	(155,264)	(5.1%)
054 Utility Services	1,405,941	1,465,199	1,465,199	1,421,634	1,499,446	34,246	2.3%
095 Intergovernmental	260,749	244,031	244,031	244,031	174,989	(69,042)	(28.3%)
097 Position Vacancy	-	(950,000)	(950,000)	-	(1,025,000)	(75,000)	7.9%
099 Transfers	3,019,305	3,492,275	3,992,275	4,442,275	4,793,875	801,600	20.1%
General Fund Total	54,052,924	56,086,456	58,584,570	58,966,443	60,975,096	2,390,527	4.1%
131 Parks & Recreation	4,261,347	4,412,448	4,556,548	4,545,867	5,425,527	868,979	19.1%
141 Street & Traffic Operations	5,225,208	4,786,409	4,821,409	4,814,188	5,049,379	227,969	4.7%
General Government Fund Totals	63,539,479	65,285,313	67,962,527	68,326,497	71,450,002	3,487,475	5.1%
123 Economic Development	279,489	456,622	456,622	456,622	235,766	(\$220,856)	(48.4%)
124 Community Development	1,856,349	1,766,938	3,120,096	3,109,287	1,479,188	(1,640,908)	(52.6%)
125 Community Relations	912,037	601,850	601,850	589,455	610,714	8,863	1.5%
142 Arterial Street	6,307,758	5,106,566	5,106,566	3,799,078	1,881,134	(3,225,432)	(63.2%)
144 Cemetery	236,530	278,900	278,900	269,920	291,709	12,809	4.6%
150 Emergency Services	1,173,571	1,339,282	1,339,282	1,309,446	1,312,692	(26,590)	(2.0%)
151 Public Safety Communications	3,256,565	3,218,239	3,219,521	2,943,359	4,438,988	1,219,467	37.9%
152 Police Grant	837,871	469,024	469,024	435,624	475,296	6,273	1.3%
161 Downtown Bus Impr. District	257,863	244,358	244,358	232,750	197,500	(46,858)	(19.2%)
162 Trolley	15,921	157,809	166,850	116,501	57,046	(109,804)	(65.8%)
163 Front Street Business Impr Area	6,368	9,000	9,000	5,000	7,000	(2,000)	(22.2%)
170 Tourist Promotion	1,428,327	1,483,667	1,483,667	1,483,667	1,609,854	126,187	8.5%
171 Capitol Theatre	347,771	342,020	342,020	342,020	396,540	54,520	15.9%
172 PFD Revenue - Convention Center	682,472	645,000	645,000	640,000	748,220	103,220	16.0%
173 Tourism Promotion Area	643,696	687,000	687,000	650,000	687,000	-	0.0%
174 PFD Revenue - Capitol Theatre	516,772	531,000	531,000	531,000	640,220	109,220	20.6%
198 FRS Capitol Theatre Reserve	71,927	71,927	71,927	71,927	71,927	-	0.0%

Fund/Department	2013 Expense	2014	2014	2014	2015	Chng 2015	Percent Change
		Adopted Budget	Amended Budget	Estimated Budget	Adopted Budget	Adopted to 2014 Est.	
221 LID Guaranty	35,000	-	-	-	-	-	n/a
272 PFD Convention Ctr GO Red.	1,017,000	1,015,650	1,015,650	1,015,650	1,026,050	10,400	1.0%
281 2005 LTGO Parks and Recreation	1,181,317	2,987,284	2,987,284	1,364,514	3,010,189	22,905	0.8%
283 1994 G. O. LTD Levy Redemption	515,625	-	-	-	-	-	n/a
284 1995 G. O. Street, Parks & Fire	294,600	294,975	294,975	294,975	-	(294,975)	(100.0%)
287 1996 G. O. LTD Levy Redemption	428,315	425,940	425,940	425,940	428,190	2,250	0.5%
289 LID Debt Service Control Fund	196,032	245,000	245,000	245,000	245,000	-	0.0%
321 CBD Capital Improvement	220,508	91,000	131,000	106,152	91,000	(40,000)	(30.5%)
322 Capitol Theatre Construction	-	140,000	140,000	140,000	50,000	(90,000)	(64.3%)
323 Yakima Rev Development Area	749,007	2,473,235	2,473,235	835,000	3,500,000	1,026,765	41.5%
331 Parks & Recreation Capital	99,949	100,000	100,000	100,000	1,750,000	1,650,000	1650.0%
332 Fire Capital	692,044	296,459	882,808	882,808	2,254,159	1,371,351	155.3%
333 Law and Justice Capital	4,944,007	750,636	1,084,796	913,159	639,636	(445,160)	(41.0%)
342 Public Works Trust Construction	824,324	732,773	732,773	719,010	1,028,084	295,311	40.3%
343 REET 2 Capital Fund	506,822	772,787	772,787	772,787	1,572,787	800,000	103.5%
344 Streets Capital Fund	-	16,500,000	17,585,000	17,535,000	-	(17,585,000)	(100.0%)
370 Convention Center Capital Impr	173,671	360,000	402,311	426,846	490,000	87,689	21.8%
392 Cum. Reserve for Capital Impr	8,928,559	4,948,000	6,548,000	6,518,836	2,245,000	(4,303,000)	(65.7%)
421 Airport Operating	754,569	1,037,370	1,130,293	1,083,863	1,099,337	(30,956)	(2.7%)
422 Airport Capital	299,599	11,162,885	11,162,885	1,306,399	12,539,721	1,376,836	12.3%
441 Stormwater Operating	2,063,834	2,325,519	2,325,519	2,315,822	3,353,229	1,027,709	44.2%
442 Stormwater Capital	160,812	790,000	790,000	790,000	2,025,000	1,235,000	156.3%
462 Transit	7,717,943	8,240,033	8,240,033	7,989,823	8,581,432	341,400	4.1%
464 Transit Capital	62,755	1,749,000	1,996,000	1,996,000	1,749,000	(247,000)	(12.4%)
471 Refuse	5,656,791	5,670,633	5,864,823	5,846,975	5,877,188	12,365	0.2%
472 Wastewater Capital - Facilities	10,711	400,000	400,000	400,000	600,000	200,000	50.0%
473 Wastewater Operating	19,461,184	20,213,432	20,363,432	20,282,066	20,901,186	537,754	2.6%
474 Water Operating	8,539,064	9,022,649	9,022,649	8,909,509	9,347,579	324,930	3.6%
475 Irrigation Operating	1,498,594	2,063,884	2,063,884	1,828,565	1,795,875	(268,009)	(13.0%)
476 Wastewater Capital - Const	3,290,740	4,200,000	4,793,813	1,887,000	3,280,000	(1,513,813)	(31.6%)
477 Water Capital	6,588,042	4,320,000	5,525,019	4,620,000	2,670,000	(2,855,019)	(51.7%)
478 Wastewater Capital - Projects	9,666,631	8,375,000	9,663,679	3,754,000	810,000	(8,853,679)	(91.6%)
479 Irrigation Capital	796,777	1,621,504	1,621,504	1,060,129	1,567,742	(53,762)	(3.3%)
486 1998 Water Revenue Bond Red.	232,700	240,500	240,500	240,500	237,700	(2,800)	(1.2%)
488 1996 Wastewater Rev Bond Red.	414,813	415,813	415,813	415,813	411,413	(4,400)	(1.1%)
491 2003 Irrigation Rev Bond Red.	321,504	322,129	322,129	322,129	317,742	(4,387)	(1.4%)
493 2003 WW Revenue Bond Red.	1,158,544	1,166,344	1,166,344	1,166,344	1,165,300	(1,044)	(0.1%)
512 Unemployment Compensation	155,204	286,582	286,582	192,308	323,177	36,594	12.8%
513 Employees Health Benefit	9,945,429	9,867,703	10,267,703	10,206,343	9,745,849	(521,854)	(5.1%)
514 Workers' Compensation	1,131,336	1,258,630	1,348,630	1,302,286	1,241,131	(107,499)	(8.0%)
515 Risk Management	3,706,744	3,299,649	3,579,649	3,571,925	3,643,704	64,055	1.8%
516 Wellness/EAP Fund	117,595	171,600	176,300	176,300	174,800	(1,500)	(0.9%)
551 Equipment Rental	6,054,946	5,671,800	5,671,800	5,330,898	5,411,876	(259,923)	(4.6%)
555 Environmental Fund	48,077	192,950	192,950	192,681	1,007,950	815,000	422.4%
560 Public Works Administration	1,106,896	1,168,866	1,243,866	1,227,371	1,159,849	(84,017)	(6.8%)
612 Firemen's Relief & Pension	1,229,569	1,259,308	1,259,308	1,250,483	1,380,282	120,974	9.6%
632 YAKCORPS Agency Fund	587,004	610,671	610,671	610,671	605,777	(4,894)	(0.8%)
710 Cemetery Trust	6,300	12,000	12,000	12,000	12,000	-	0.0%
Non General Gov't Fund Totals	132,422,778	156,679,396	166,352,021	139,569,536	136,506,729	(29,845,292)	(17.9%)
Total City Budget	\$195,962,257	\$221,964,709	\$234,314,548	\$207,896,033	\$207,956,730	(\$26,357,817)	(11.2%)

EXPENDITURES BY FUND AND CATEGORY

2015 Adopted

Fund/Department	Salaries and Personnel		Supplies	Other	Intergov't	Capital Outlay	Debt Service	Interfund/ Transfers	Total Budget
	Wages	Benefits		Svcs & Charges	/Fund Services				
011 City Council	\$95,100	\$7,699	\$5,250	\$178,686	\$0	\$0	\$0	\$0	\$286,735
012 City Manager	280,701	71,778	5,000	32,099	0	0	0	0	389,578
013 State Examiner	0	0	0	110,000	0	0	0	0	110,000
014 City Clerk/Records	295,773	99,405	13,200	184,527	0	0	0	0	592,904
015 Financial Services	1,088,001	339,943	20,000	146,319	0	0	0	0	1,594,263
016 Human Resources	357,354	124,458	15,500	166,690	0	0	0	0	664,002
017 Legal	1,059,065	331,557	16,500	108,951	0	0	0	0	1,516,072
018 Municipal Court	873,523	293,084	22,000	184,382	23,000	0	0	0	1,395,989
019 Purchasing	446,552	149,012	10,200	48,935	0	0	0	0	654,699
020 Yak Urb Area Hrsg Exam.	0	0	0	31,000	0	0	0	0	31,000
021 Environmental Planning	350,118	119,466	6,800	74,000	0	0	0	0	550,384
022 Code Administration	931,356	357,069	31,361	361,125	0	0	0	1,416	1,682,327
024 Indigent Defense	0	0	500	1,000,000	0	0	0	0	1,000,500
025 Economic Development	141,749	48,279	2,500	509,800	0	0	0	0	702,329
026 Gang Free / Emergency Prep	163,331	56,486	10,500	212,750	0	0	0	0	443,066
031 Police	16,690,708	4,366,554	858,000	1,857,607	1,962,000	0	875,935	0	26,610,805
032 Fire	8,845,637	2,114,338	285,996	548,000	0	0	39,216	0	11,833,188
035 Police Pension	0	473,800	200	693,200	0	0	0	0	1,167,200
041 Engineering	547,452	186,155	21,000	127,943	0	0	0	7,980	890,530
051 City Hall Maintenance	184,183	58,006	25,880	255,799	0	0	0	0	523,868
052 Information Systems	1,612,532	531,322	125,150	578,344	0	45,000	0	0	2,892,348
054 Utility Services	737,272	286,958	22,500	420,716	0	30,000	0	2,000	1,499,446
095 Intergovernmental	0	0	0	43,745	95,643	0	35,601	0	174,989
099 Interfund Distributions	0	0	0	-1,025,000	0	0	0	4,793,875	3,768,875
General Fund Total	34,700,406	10,015,369	1,498,037	6,849,618	2,080,643	75,000	950,752	4,805,271	60,975,096
131 Parks & Recreation	1,670,367	584,272	441,600	1,587,788	0	0	0	1,141,500	5,425,527
141 Street & Traffic Ops	1,838,246	707,925	695,250	1,402,958	0	5,000	0	400,000	5,049,379
General Gov't Fund Totals	38,209,020	11,307,566	2,634,887	9,840,363	2,080,643	80,000	950,752	6,346,771	71,450,002
123 Economic Development	83,074	38,559	0	114,133	0	0	0	0	235,766
124 Community Development	360,864	138,574	31,810	947,940	0	0	0	0	1,479,188
125 Community Relations	333,538	114,277	44,203	89,131	0	27,000	0	2,565	610,714
142 Arterial Street	0	0	0	5,000	0	1,603,500	53,784	218,850	1,881,134
144 Cemetery	140,471	53,476	25,200	72,562	0	0	0	0	291,709
150 Emergency Services	881,872	192,240	34,850	28,730	0	0	0	175,000	1,312,692
151 Public Safety Comm.	1,998,865	752,764	19,100	429,343	211,000	970,917	57,000	0	4,438,988
152 Police Grant	289,679	49,186	16,900	119,531	0	0	0	0	475,296
161 Downtown Bus. Imp. Dist.	0	0	15,000	182,500	0	0	0	0	197,500
162 Trolley	0	0	0	4,697	0	52,349	0	0	57,046
163 Front Street Bus. Impr Area	0	0	0	7,000	0	0	0	0	7,000
170 Tourist Promotion	0	0	67,000	1,542,854	0	0	0	0	1,609,854
171 Capitol Theatre	0	0	23,400	373,140	0	0	0	0	396,540
172 PFD Rev. - Conv. Center	0	0	0	31,000	0	0	0	717,220	748,220
173 Tourism Promotion Area	0	0	0	687,000	0	0	0	0	687,000
174 PFD Rev. - Capitol Theatre	0	0	0	14,000	0	0	0	626,220	640,220
198 FRS/Capitol Theatre Res.	0	0	0	0	0	0	0	71,927	71,927

Fund/Department	Salaries and Personnel		Supplies	Other	Intergov't	Capital	Debt	Interfund	Total
	Wages	Benefits		Srcs & Charges	/Fund Services				
272 PFD Conv. Ctr GO Red.	0	0	0	0	0	0	1,026,050	0	1,026,050
281 2005 LTGO Parks & Rec.	0	0	0	0	0	0	3,010,189	0	3,010,189
283 1994 GO LTD Levy Red.	0	0	0	0	0	0	0	0	0
287 1996 GO LTD Levy Red.	0	0	0	0	0	0	428,190	0	428,190
289 LID Debt Svc Control Fund	0	0	0	0	0	0	230,000	15,000	245,000
321 CBD Capital Improvement	0	0	11,000	80,000	0	0	0	0	91,000
322 Capital Theatre Capital	0	0	0	0	0	50,000	0	0	50,000
323 Yakima Rev. Dev. Area	0	0	0	2,700,000	0	800,000	0	0	3,500,000
331 Parks & Recreation Capital	0	0	0	0	0	1,750,000	0	0	1,750,000
332 Fire Capital	0	0	202,000	99,700	0	1,882,500	69,959	0	2,254,159
333 Law and Justice Capital	0	0	252,636	127,000	0	260,000	0	0	639,636
342 PW Trust Const REET 1	0	0	0	0	60,300	440,000	191,949	335,835	1,028,084
343 REET 2 Capital Fund	0	0	350,000	0	0	800,000	165,965	256,822	1,572,787
370 Conv. Center Capital Impr	0	0	150,000	340,000	0	0	0	0	490,000
392 Cum. Res. for Capital Impr	0	0	0	300,000	0	1,945,000	0	0	2,245,000
421 Airport Operating	492,622	164,747	65,940	321,028	0	55,000	0	0	1,099,337
422 Airport Capital	0	0	0	0	0	12,539,721	0	0	12,539,721
441 Stormwater Operating	632,968	246,934	50,000	764,328	34,000	15,000	0	1,610,000	3,353,229
442 Stormwater Capital	0	0	0	25,000	0	2,000,000	0	0	2,025,000
462 Transit Operating	2,781,143	1,293,373	1,136,000	2,899,365	471,551	0	0	0	8,581,432
464 Transit Capital	0	0	0	0	0	1,749,000	0	0	1,749,000
471 Refuse	1,069,632	436,488	396,200	3,344,868	0	0	0	630,000	5,877,188
472 Wastewater Facility Res.	0	0	0	600,000	0	0	0	0	600,000
473 Wastewater Operating	3,835,463	1,524,307	924,500	8,864,963	0	385,000	916,402	4,591,335	21,041,970
474 Water Operating	1,964,617	742,237	501,660	3,843,496	64,497	212,000	747,188	1,131,100	9,206,795
475 Irrigation Operating	515,339	206,150	81,000	773,386	0	0	0	220,000	1,795,875
476 Wastewater Construction	0	0	0	100,000	0	3,180,000	0	0	3,280,000
477 Water Capital	0	0	0	0	0	2,670,000	0	0	2,670,000
478 Wastewater Capital Projects	0	0	0	100,000	0	710,000	0	0	810,000
479 Irrigation Capital	0	0	0	0	0	1,250,000	0	317,742	1,567,742
486 1998 Water Rev. Bond Red.	0	0	0	0	0	0	237,700	0	237,700
488 1996 WW Rev Bond Red.	0	0	0	0	0	0	411,413	0	411,413
491 2003 Irr. Rev. Bond Red.	0	0	0	0	0	0	317,742	0	317,742
493 2003 WW Rev. Bond Red.	0	0	0	0	0	0	1,165,300	0	1,165,300
512 Unemployment Comp.	49,002	265,390	0	8,785	0	0	0	0	323,177
513 Employees Health Benefit	108,940	8,419,627	9,500	1,093,782	114,000	0	0	0	9,745,849
514 Workers' Compensation	115,867	866,571	10,982	247,711	0	0	0	0	1,241,131
515 Risk Management	505,922	153,800	8,500	2,975,482	0	0	0	0	3,643,704
516 Wellness/EAP Fund	0	0	9,900	147,400	0	17,500	0	0	174,800
551 Equipment Rental	801,424	318,896	2,439,353	285,337	0	1,555,000	0	11,866	5,411,876
555 Environmental Fund	0	0	500	982,450	0	25,000	0	0	1,007,950
560 Public Works Admin.	462,860	158,209	51,530	446,250	0	26,000	0	15,000	1,159,849
612 Firemen's Relief & Pension	0	642,100	150	738,032	0	0	0	0	1,380,282
632 YAKCORPS Agency Fund	0	0	0	605,777	0	0	0	0	605,777
710 Cemetery Trust	0	0	0	0	0	0	0	12,000	12,000
Non General Gov't Fund Totals	17,424,161	16,777,904	6,928,814	37,462,701	955,348	36,970,487	9,028,831	10,958,482	136,506,729
Total City Budget	\$55,633,181	\$28,085,470	\$9,563,701	\$47,303,064	\$3,035,991	\$37,050,487	\$9,979,583	\$17,305,253	\$207,956,730

REVENUES BY CATEGORY

2015 Adopted

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Revenue</u>
310 Taxes			
311 General Property Taxes	\$10,504,600	\$7,039,290	\$17,543,890
313 Retail Sales and Taxes	19,225,350	8,440,000	27,665,350
314 Utility Taxes	7,107,100	-	7,107,100
316 Business Taxes	10,201,795	703,000	10,904,795
317 Excise Taxes	903,300	1,500,000	2,403,300
318 Other Operating Assessments	-	687,000	687,000
319 Penalty & Interest / Delinquent	500	-	-
Total	<u>47,942,645</u>	<u>18,369,290</u>	<u>66,311,435</u>
320 Licenses and Permits			
321 Business Licenses and Permits	36,400	-	36,400
322 Non-business Licenses and Permit	821,500	801,000	1,622,500
Total	<u>857,900</u>	<u>801,000</u>	<u>1,658,900</u>
330 Intergovernmental Revenues			
331 Federal Grants - Direct	384,436	15,422,129	15,806,565
332 Federal Entitlements	-	199,422	199,422
333 Federal Grants - Indirect	-	960,254	960,254
334 State Grants	146,500	2,498,292	2,644,792
336 In Lieu and Impact Payments	1,594,880	2,104,638	3,699,518
337 Grants from Local Units	11,330	900,000	911,330
338 Intergovernmental Revenues	1,126,454	5,828,026	6,954,480
Total	<u>3,263,600</u>	<u>27,912,761</u>	<u>31,176,361</u>
340 Charges for Services			
341 General Government	586,780	41,000	627,780
342 Security of Persons and Property	1,415,607	82,000	1,497,607
343 Physical Environment	14,800	37,620,175	37,634,975
344 Transportation	-	1,689,300	1,689,300
345 Economic Environment	350,000	12,100	362,100
347 Culture and Recreation	-	966,565	966,565
348 Internal Service Fund Sales and Services	-	3,948,000	3,948,000
349 Other Interfund/Department Charges	4,402,521	335,760	4,738,281
Total	<u>6,769,708</u>	<u>44,694,900</u>	<u>51,464,608</u>
350 Fines and Forfeits			
353 Forfeited Contract Deposits	1,070,000	-	1,070,000
354 Administrative Penalties	100,000	-	100,000
355 Criminal Traffic Misdemeanors	228,000	-	228,000
356 Criminal Non-traffic Penalties	117,000	-	117,000
357 Criminal Cost	130,110	-	130,110
359 Non-court Fines Forfeitures	-	2,000	2,000
Total	<u>1,645,110</u>	<u>2,000</u>	<u>1,647,110</u>

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Revenue</u>
360 Miscellaneous Revenues			
361 Interest Earnings	268,000	617,939	885,939
362 Rents and Royalties	137,778	1,906,734	2,044,512
363 Penalty and Interest Assessments	-	2,000	2,000
365 Internal Service Fund Miscellaneous	-	6,207,146	6,207,146
366 Trust and Other Interfund/Dept	-	9,661,150	9,661,150
367 Contributions - Private Source	-	219,300	219,300
368 Assessment Revenue	-	2,773,991	2,773,991
369 Other Miscellaneous Revenue	49,200	2,447,410	2,496,610
Total	<u>454,978</u>	<u>23,835,670</u>	<u>24,290,648</u>
370 Proprietary/ Trust Gains (losses) & Other Income			
374 Capital Contributions - Gov't Agencies	-	40,000	40,000
379 Capital Contributions-Others	-	830,177	830,177
Total	<u>-</u>	<u>870,177</u>	<u>870,177</u>
380 Nonrevenues			
381 Interfund Loan Receipt	-	1,120,000	1,120,000
387 Residual Equity Transfer	-	32,939	32,939
Total	<u>-</u>	<u>1,152,939</u>	<u>1,152,939</u>
390 Other Financing Sources			
391 Proceeds of General L/T Debt	-	4,854,000	4,854,000
395 Proceeds of General Fixed Assets	400,000	120,500	520,500
397 Operating Transfers-In	-	15,294,630	15,294,630
398 Insurance Recoveries	-	94,000	94,000
Total	<u>400,000</u>	<u>20,363,130</u>	<u>20,763,130</u>
Total Estimated Revenue	61,333,941	138,001,868	199,335,309
Estimated Beginning Balance	8,394,076	48,361,974	56,756,050
Total Estimated Resources	<u>\$69,728,017</u>	<u>\$186,363,842</u>	<u>\$256,091,359</u>

EXPENDITURES BY CATEGORY

2015 Adopted

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Budget</u>
100 Salaries and Wages			
110 Salaries and Wages	\$31,912,577	\$19,517,832	\$51,430,409
120 Overtime	1,691,400	697,860	2,389,260
130 Special Pay/Shift Differential	713,817	502,257	1,216,075
140 Retirement/Termination Cashout	382,612	214,826	597,438
Total	<u>34,700,406</u>	<u>20,932,775</u>	<u>55,633,181</u>
200 Personnel Benefits			
210 Social Security/Council Benefits	1,155,059	1,420,974	2,576,034
220 Retirement	2,242,314	1,894,081	4,136,395
230 Industrial Insurance	465,432	1,364,772	1,830,204
240 Life Insurance	122,805	88,639	211,444
250 Medical Insurance	4,591,704	11,100,219	15,691,923
260 Dental Insurance	520,752	1,127,386	1,648,138
270 Unemployment Compensation	129,053	332,729	461,782
280 Miscellaneous	314,450	99,700	414,150
290 Pensions and Death Benefits	473,800	641,600	1,115,400
Total	<u>10,015,369</u>	<u>18,070,101</u>	<u>28,085,470</u>
300 Supplies			
310 Office and Operating Supplies	727,937	2,791,402	3,519,339
320 Fuel Consumed	468,700	1,796,856	2,265,556
340 Items Purchased for Resale or Inventory	500	2,481,500	2,482,000
350 Small Tools and Equipment	300,900	995,906	1,296,806
Total	<u>1,498,037</u>	<u>8,065,664</u>	<u>9,563,701</u>
400 Other Services and Charges			
410 Professional Services	4,936,948	17,018,568	21,955,517
420 Communications	494,294	270,708	765,001
430 Transportation/Training	256,273	112,580	368,853
440 Taxes and Assessments	200	7,725,434	7,725,634
450 Operating Rentals & Leases	72,296	662,308	734,604
460 Insurance	-	1,644,300	1,644,300
470 Public Utility Services	419,439	4,449,581	4,869,020
480 Repairs and Maintenance	926,334	5,491,566	6,417,900
490 Miscellaneous	(256,166)	3,078,401	2,822,235
Total	<u>6,849,618</u>	<u>40,453,447</u>	<u>47,303,064</u>
500 Intergovernmental Services			
510 Intergovernment Professional Services	2,041,548	619,551	2,661,099
520 Intergovernment Agreements	39,095	335,797	374,892
Total	<u>2,080,643</u>	<u>955,348</u>	<u>3,035,991</u>

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Budget</u>
600 Capital Outlays			
610 Land	-	800,000	800,000
620 Buildings	-	1,440,000	1,440,000
630 Improvements Other Than Buildings	-	2,647,000	2,647,000
640 Machinery and Equipment	75,000	6,847,917	6,922,917
650 Construction Projects	-	25,240,570	25,240,570
Total	<u>75,000</u>	<u>36,975,487</u>	<u>37,050,487</u>
700 Debt Service - Principal			
710 Debt Service-G.O. Bonds-Principal	-	2,825,828	2,825,828
720 Debt Service-Revenue Bonds-Principal	-	1,435,000	1,435,000
750 Debt Service-Capital Lease-Principal	754,211	53,679	807,890
780 Intergovernmental Loans	31,986	1,726,543	1,758,529
790 Debt Service-LID Assessment-Principal	-	350,000	350,000
Total	<u>786,197</u>	<u>6,391,050</u>	<u>7,177,247</u>
800 Debt Service - Interest			
820 Debt Service-Interest-Interfund Debt	-	44,500	44,500
830 Debt Service-External LTD Interest	164,555	2,593,281	2,757,836
Total	<u>164,555</u>	<u>2,637,781</u>	<u>2,802,336</u>
Transfers Out			
0055 Transfers Out	4,793,875	10,858,670	15,652,545
0092 Vehicle Replacement	11,396	1,641,312	1,652,708
Total	<u>4,805,271</u>	<u>12,499,982</u>	<u>17,305,253</u>
Total Expenditures	<u>\$ 60,975,096</u>	<u>\$ 146,981,634</u>	<u>\$ 207,956,730</u>

ACCOUNTS BY OBJECT CODE

Due to changes in BARS coding, some object codes were added and/or deleted to some categories listed on the following pages. All entries in these tables reflect these changes.

Salaries Permanent #1110

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
011 City Council	\$95,100	\$95,100	\$95,100	\$95,100	\$95,100	0.0%
012 City Manager	248,978	252,722	\$256,699	\$252,722	\$264,529	4.7%
014 Records	208,088	215,367	221,140	218,002	237,840	10.4%
015 Financial Services	828,303	914,244	853,791	875,000	936,539	2.4%
016 Human Resources	250,235	256,460	272,257	269,850	340,451	32.8%
017 Legal	790,979	877,738	875,902	885,353	979,096	11.5%
018 Municipal Court	766,350	800,280	733,523	782,147	823,278	2.9%
019 Purchasing	351,831	359,811	368,851	369,000	405,653	12.7%
021 Planning	249,888	293,759	238,380	242,000	326,040	11.0%
022 Code Administration	705,764	802,919	785,514	795,325	870,298	8.4%
025 Economic Development	186,611	190,483	136,252	138,000	141,749	(25.6%)
026 Gang Free / Emergency Prep	-	64,396	61,359	61,500	163,331	153.6%
031 Police	12,432,691	13,595,269	12,703,203	12,770,925	13,903,206	2.3%
032 Fire	5,865,076	6,257,798	5,996,774	6,061,076	7,143,870	14.2%
041 Engineering	380,082	723,219	485,777	501,000	496,605	(31.3%)
051 City Hall Facility	66,847	67,226	65,875	67,226	123,560	83.8%
052 Information Technology	1,015,997	1,440,986	1,289,209	1,313,417	1,432,817	(0.6%)
054 Utility Services	621,205	716,597	620,516	609,000	656,187	(8.4%)
General Fund Total	25,064,026	27,924,373	26,060,123	26,306,643	29,340,150	5.1%
123 Economic Development	112,667	112,214	111,774	112,214	77,802	(30.7%)
124 Neighborhood Development	334,744	345,268	357,417	366,000	333,896	(3.3%)
125 Community Relations	271,068	281,821	285,783	288,000	298,798	6.0%
131 Parks & Recreation	946,661	1,028,525	1,032,025	1,028,525	1,072,837	4.3%
141 Street & Traffic Operations	1,581,471	1,579,647	1,551,120	1,548,089	1,611,683	2.0%
144 Cemetery	87,736	101,251	100,774	101,251	99,808	(1.4%)
150 Emergency Services	699,068	812,476	742,924	751,865	799,801	(1.6%)
151 Public Safety Communications	1,438,058	1,615,327	1,269,196	1,308,056	1,670,752	3.4%
152 Police Grants	380,733	167,354	144,129	167,354	169,538	1.3%
421 Airport Operating	287,845	375,121	367,562	357,482	380,607	1.5%
441 Stormwater Operating	441,798	500,036	406,292	420,000	577,431	15.5%
462 Transit	2,153,143	2,323,703	2,021,857	2,054,377	2,340,812	0.7%
471 Refuse	872,236	920,378	915,583	923,961	949,522	3.2%
473 Wastewater Operating	3,147,129	3,396,846	2,811,704	3,208,085	3,398,279	0.0%
474 Water Operating	1,520,942	1,621,363	1,523,958	1,621,363	1,690,316	4.3%
475 Irrigation Operating	440,335	431,499	396,195	431,499	456,900	5.9%
512 Unemployment Comp Reserve	24,509	16,026	34,855	35,000	44,132	175.4%
513 Employees Health Benefit	88,804	78,377	95,109	94,500	103,949	32.6%
514 Workers' Compensation	70,346	66,689	95,504	94,500	111,293	66.9%
515 Risk Management	435,818	451,361	450,857	451,361	469,935	4.1%
551 Equipment Rental	578,072	601,854	618,055	623,000	729,205	21.2%
560 Public Works	353,617	373,247	341,775	373,247	385,229	3.2%
City Total	\$41,330,827	\$45,124,755	\$41,734,572	\$42,666,373	\$47,112,677	4.4%

Salaries Temporary #1120

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
012 City Manager	\$0	\$3,488	\$0	\$1,000	\$3,664	5.0%
014 Records	1,861	22,012	12,098	14,500	29,496	34.0%
015 Financial Services	39,268	-	49,891	50,000	-	n/a
016 Human Resources	17,299	6,000	31,768	34,200	-	n/a
017 Legal	24,140	32,933	22,574	32,933	14,176	(57.0%)
021 Planning	12,967	-	22,623	25,000	-	n/a
022 Code Administration	7,692	-	-	-	-	n/a
025 Economic Development	2,234	-	9,254	7,143	-	n/a
026 Gang Free / Emergency Prep	-	-	4,991	-	-	n/a
031 Police	46,679	-	65,356	35,000	-	n/a
032 Fire	19,190	-	25,720	19,550	25,427	n/a
051 City Hall Facility	26,829	44,584	27,593	28,000	45,695	2.5%
052 Information Technology	26,259	16,995	30,244	23,195	23,902	40.6%
054 Utility Services	15,311	14,991	10,835	11,000	15,743	5.0%
General Fund Total	239,729	141,003	312,946	281,521	158,102	12.1%
125 Community Relations	921	2,150	1,065	2,150	2,150	0.0%
131 Parks & Recreation	443,385	490,278	511,284	498,528	498,912	1.8%
141 Street & Traffic Operations	16,586	-	22,600	19,400	-	n/a
144 Cemetery	6,997	9,000	-	9,000	9,450	5.0%
151 Public Safety Communication	22,585	12,535	9,789	12,535	-	n/a
421 Airport Operating	19,320	30,999	23,698	25,800	32,593	5.1%
441 Stormwater Operating	-	11,141	5,933	11,141	11,702	5.0%
462 Transit	118,429	51,191	66,764	79,000	29,994	(41.4%)
471 Refuse	3,620	-	1,682	-	4,907	n/a
473 Sewer Operating	31,973	65,149	48,876	65,149	11,702	(82.0%)
474 Water Operating	9,419	21,337	14,732	21,337	15,326	(28.2%)
475 Irrigation Operating	-	-	14,714	4,500	-	n/a
515 Risk Management	6,484	15,198	9,623	15,198	6,075	(60.0%)
560 Public Works	24,524	25,670	25,412	28,500	29,258	14.0%
City Total	\$943,972	\$875,649	\$1,069,118	\$1,073,758	\$810,171	(7.5%)

Overtime #1200

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
014 Records	\$2,121	\$3,000	\$1,379	\$3,000	\$3,000	0.0%
015 Financial Services	9,907	8,000	27,084	22,000	16,000	100.0%
016 Human Resources	-	1,500	52	200	1,500	0.0%
017 Legal	334	1,500	131	1,500	1,500	0.0%
018 Municipal Court	1,574	6,500	3,290	6,000	6,000	(7.7%)
019 Purchasing	-	-	-	-	5,000	n/a
021 Planning	1,255	500	4,487	4,530	2,500	400.0%
022 Code Administration	119	500	458	920	900	n/a
031 Police	1,101,624	905,818	1,175,296	1,120,000	910,000	0.5%
032 Fire	262,064	570,220	707,605	704,696	717,500	25.8%
041 Engineering	179	1,000	3,845	5,000	5,000	400.0%
051 City Hall Facility	3,048	17,500	11,081	10,000	5,000	(71.4%)
052 Information Technology	15,096	14,750	17,971	15,500	14,500	(1.7%)
054 Utility Services	2,686	6,000	2,389	1,850	3,000	(50.0%)
General Fund Total	1,400,005	1,536,788	1,955,067	1,895,196	1,691,400	10.1%
124 Neighborhood Development	-	600	2	600	600	0.0%
125 Community Relations	65	1,000	491	1,000	1,000	0.0%
131 Parks & Recreation	9,447	4,600	11,738	13,600	13,600	195.7%
141 Street & Traffic Operations	35,957	67,150	48,161	55,650	58,150	(13.4%)
144 Cemetery	410	3,500	902	2,000	3,460	(1.1%)
150 Emergency Services	28,768	72,000	66,439	87,000	75,000	4.2%
151 Public Safety Communications	319,599	99,000	352,690	334,100	99,000	0.0%
152 Police Grant	137,084	100,000	83,488	100,000	100,000	0.0%
421 Airport Operating	690	7,000	2,480	7,000	57,000	714.3%
441 Stormwater Operating	703	3,000	1,537	1,000	3,000	0.0%
462 Transit	53,309	44,000	122,432	104,000	44,000	0.0%
471 Refuse	40,578	44,200	39,248	44,200	44,200	0.0%
473 Wastewater Operating	64,944	80,100	82,685	80,100	80,100	0.0%
474 Water Operating	76,030	80,000	76,100	80,000	80,000	0.0%
475 Irrigation Operating	11,748	12,000	18,554	16,100	15,000	25.0%
515 Risk Management	7	-	34	30	50	n/a
551 Equipment Rental	8,002	9,700	16,971	12,700	11,200	15.5%
560 Public Works	4,270	12,500	8,974	12,500	12,500	0.0%
City Total	\$2,191,614	\$2,177,138	\$2,887,992	\$2,846,776	\$2,389,260	9.7%

Office and Operating Supplies #3100 - 3199

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
011 City Council	\$5,505	\$13,124	\$14,726	\$13,124	\$5,000	(61.9%)
012 City Manager	3,341	5,000	5,266	5,000	5,000	0.0%
014 Records	7,101	8,000	7,389	8,000	12,000	50.0%
015 Financial Services	16,474	16,000	15,070	14,000	16,000	0.0%
016 Human Resources	9,281	8,500	10,119	9,600	8,500	0.0%
017 Legal	7,633	11,500	9,973	11,500	11,500	0.0%
018 Municipal Court	28,888	21,000	23,250	21,000	21,000	0.0%
019 Purchasing	6,510	6,200	6,480	6,200	6,200	0.0%
021 Planning	2,554	6,000	3,998	4,500	4,500	(25.0%)
022 Code Administration	10,268	9,861	14,364	10,800	9,861	0.0%
024 Indigent Defense	-	500	-	500	500	0.0%
026 Gang Free / Emergency Prep	-	-	250	1,000	1,000	n/a
031 Police	375,371	442,176	433,472	426,176	400,000	(9.5%)
032 Fire	123,575	149,957	132,337	150,957	145,296	(3.1%)
035 Police Pension	401	50	119	200	200	300.0%
041 Engineering	8,606	10,000	8,209	10,000	10,000	0.0%
051 City Hall Facility	15,500	15,880	14,661	11,828	20,880	31.5%
052 Information Technology	17,959	50,000	46,249	65,000	45,000	(10.0%)
054 Utility Services	5,644	5,000	3,204	5,000	5,500	10.0%
General Fund Total	644,610	778,748	749,135	774,385	727,937	(6.5%)
124 Neighborhood Development	18,212	25,840	11,306	22,500	13,340	(48.4%)
125 Community Relations	1,844	3,750	1,001	3,750	3,750	0.0%
131 Parks & Recreation	293,733	316,600	313,395	309,900	312,100	(1.4%)
141 Street & Traffic Operations	571,198	597,200	357,542	492,000	518,900	(13.1%)
144 Cemetery	6,591	7,000	6,638	7,000	7,000	0.0%
150 Emergency Services	22,759	25,000	29,439	30,000	25,000	0.0%
151 Public Safety Communications	35,400	10,282	10,778	9,100	9,100	(11.5%)
152 Police Grant	3,890	14,900	3,652	5,500	14,900	0.0%
161 Downtown Business Impr	54,089	55,000	46,379	49,500	15,000	(72.7%)
170 Tourist Promotion	69,778	67,000	57,465	67,000	67,000	0.0%
321 CBD Capital Improvement	145	1,000	-	200	1,000	0.0%
332 Fire Capital	32,978	12,000	8,823	12,000	12,000	0.0%
343 REET 2 Capital	250,000	350,000	350,000	350,000	350,000	0.0%
421 Airport Operating	15,811	32,340	29,275	31,100	34,600	7.0%
441 Stormwater Operating	11,489	30,000	13,718	20,000	30,000	0.0%
462 Transit	15,921	98,500	80,155	98,500	21,000	(78.7%)
471 Refuse	50,418	142,700	128,522	140,700	13,700	(90.4%)
473 Wastewater Operating	662,712	877,750	540,233	768,750	766,250	(12.7%)
474 Water Operating	329,115	376,200	378,215	369,850	433,200	15.2%
475 Irrigation Operating	59,265	52,000	65,907	62,000	62,000	19.2%
513 Employees Health Benefit	15,507	5,000	3,789	5,500	6,500	30.0%
514 Workers' Compensation	4,756	4,982	2,409	4,982	6,482	30.1%
515 Risk Management	3,005	3,500	3,526	3,500	3,500	0.0%
516 Wellness/EAP	3,844	1,700	3,299	1,700	2,400	41.2%

Office and Operating Supplies #3110 – 3199 (continued...)

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
551 Equipment Rental	16,480	18,000	20,025	22,500	20,000	11.1%
555 Environmental	-	500	-	500	500	0.0%
560 Public Works	34,042	43,030	46,334	43,030	42,030	(2.3%)
612 Firemen's' Relief and Pension	266	150	119	150	150	0.0%
City Total	\$3,227,857	\$3,950,672	\$3,261,077	\$3,705,597	\$3,519,339	(10.9%)

Note: Per Budgeting Accounting and Reporting Systems (BARS) office and operating supplies are articles purchased directly and consumed by operating departments. Examples are office supplies, forms, chemicals, cleaning & sanitation supplies, construction materials, medical and laboratory supplies, paint, etc.

Fuel #3200

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
016 Human Resources	\$0	\$500	\$509	\$1,500	\$1,500	200.0%
021 Planning	421	600	-	600	600	0.0%
022 Code Administration	14,417	15,500	17,293	15,500	15,500	0.0%
031 Police Pension	388,687	380,000	400,396	400,000	360,000	(5.3%)
032 Fire	71,805	72,500	70,840	65,000	69,600	(4.0%)
041 Engineering	4,875	6,000	1,494	6,000	6,000	0.0%
051 City Hall Facility	686	400	883	1,000	2,000	400.0%
052 Information Technology	1,440	1,000	1,761	1,000	1,500	50.0%
054 Utility Services	12,455	12,000	11,009	12,000	12,000	0.0%
General Fund Total	494,785	488,500	504,185	502,600	468,700	(4.1%)
124 Neighborhood Development	7,051	11,000	7,377	9,000	10,000	(9.1%)
125 Community Relations	409	453	359	453	453	0.0%
131 Parks & Recreation	62,191	60,000	63,359	63,000	57,000	(5.0%)
141 Street & Traffic Operations	138,596	141,000	160,420	140,350	161,350	14.4%
144 Cemetery	9,225	10,000	6,302	8,000	8,500	(15.0%)
152 Police Grants	1,920	2,000	7,173	8,000	2,000	0.0%
421 Airport Operating	11,787	22,240	26,408	28,240	26,240	18.0%
441 Stormwater Operating	19,179	20,000	12,415	20,000	20,000	0.0%
462 Transit	1,002,321	1,045,000	814,578	909,054	1,025,000	(1.9%)
471 Refuse	303,358	306,399	299,252	299,399	300,000	(2.1%)
473 Wastewater Operating	95,295	114,000	77,768	114,000	114,000	0.0%
474 Water Operating	53,267	51,160	48,093	51,460	51,460	0.6%
475 Irrigation Operating	16,199	18,000	14,193	15,000	15,000	(16.7%)
551 Equipment Rental	5,497	4,353	4,339	4,353	4,353	0.0%
560 Public Works	1,186	1,925	935	1,500	1,500	(22.1%)
City Total	\$2,222,265	\$2,296,031	\$2,047,158	\$2,174,409	\$2,265,556	(1.3%)

Professional Services #4100 - 4190

Fund/Department	2013 Actual	2014 Budget	YTD 12/31/2014	2014 Estimate	2015 Budget	14 vs. 15 Budget
011 City Council	\$87,023	\$87,000	\$80,125	\$87,000	\$92,000	5.7%
012 City Manager	12,433	15,000	16,872	15,000	15,000	0.0%
013 State Examiner	103,729	110,000	109,905	110,000	110,000	0.0%
014 City Clerk/Records	25,967	35,000	18,086	20,100	20,500	(41.4%)
015 Financial Services	65,148	78,000	83,279	74,000	78,000	0.0%
016 Human Resources	38,157	85,350	49,199	85,350	121,150	41.9%
017 Legal	25,517	54,000	33,622	46,000	43,000	(20.4%)
018 Municipal Court	149,469	150,000	164,895	150,000	150,000	0.0%
019 Purchasing	348	1,000	315	1,000	27,500	2650.0%
021 Planning	93,852	47,500	34,327	39,500	82,500	73.7%
022 Code Administration	187,922	239,796	244,450	241,796	265,650	10.8%
024 Indigent Defense	541,656	650,000	604,480	650,000	1,000,000	53.8%
025 Economic Development	207,098	245,000	264,632	255,000	502,500	105.1%
026 Gang Free / Emergency Prep	-	237,487	218,814	237,000	160,000	(32.6%)
031 Police	666,630	436,231	506,900	513,000	416,000	(4.6%)
032 Fire	25,450	114,111	67,300	126,800	57,100	(50.0%)
035 Police Pension	732,690	690,700	677,604	643,000	688,601	(0.3%)
041 Engineering	-	100	185	100	80,100	n/a
051 City Hall Facility	-	1,000	626	500	1,000	0.0%
052 Information Technology	75,772	50,000	85,296	62,013	50,000	0.0%
054 Utility Services	237,606	174,000	214,418	242,000	244,000	40.2%
095 Intergovernmental	525	400	1,919	400	400	0.0%
General Fund Total	3,276,992	3,501,675	3,477,250	3,599,559	4,205,001	20.1%
123 Economic Development	101,030	282,000	250,299	277,000	112,000	(60.3%)
124 Neighborhood Development	263,636	279,980	268,904	274,810	219,810	(21.5%)
125 Community Relations	72,337	35,500	27,065	37,000	22,500	(36.6%)
131 Parks & Recreation	356,827	469,100	358,089	355,900	460,900	(1.7%)
141 Street & Traffic Operations	1,548	26,000	59,066	60,300	63,500	144.2%
142 Arterial Street	2,649	270,000	10,323	45,000	5,000	(98.1%)
144 Cemetery	616	1,150	539	1,150	1,150	0.0%
151 Public Safety Communications	27,652	6,500	44,702	6,500	6,500	0.0%
152 Police Grant	136,446	112,000	60,068	82,000	112,000	0.0%
161 Parking & Business Impr	190,131	180,000	176,287	176,000	175,000	(2.8%)
170 Tourist Promotion	1,013,701	1,059,200	1,048,174	1,054,200	1,152,200	8.8%
171 Capitol Theatre	232,000	232,000	232,000	232,000	282,000	21.6%
173 Tourism Promotion Area	643,696	687,000	641,422	650,000	687,000	0.0%
321 CBD Capital Improvement	157,581	60,000	64,133	45,752	20,000	(66.7%)
323 Yakima Rev Development Area	488,003	1,673,235	-	820,000	2,700,000	61.4%
333 Law & Justice Capital	24,732	117,000	61,672	70,000	117,000	0.0%
370 Convention Center Capital	3,823	80,000	2,876	80,000	100,000	25.0%
392 Cumulative Reserve f/Capital Impr	733,358	250,000	324,078	318,032	300,000	20.0%

Professional Services #4100 - 4190 (Continued...)

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
421 Airport Operating	34,545	53,700	26,777	22,790	31,500	(41.3%)
422 Airport Capital	288,182	-	479,034	76,538	-	n/a
441 Stormwater Operating	30,546	135,000	50,985	70,000	85,000	(37.0%)
442 Stormwater Capital	26,968	25,000	64,520	25,000	25,000	0.0%
462 Transit	945,495	1,017,500	855,299	916,471	1,025,200	0.8%
471 Refuse	810	44,190	43,915	43,875	-	n/a
473 Wastewater Operating	37,508	151,300	188,097	198,350	124,350	(17.8%)
474 Water Operating	12,504	36,500	21,973	48,500	43,500	19.2%
475 Irrigation Operating	2,146	3,500	7,732	4,560	4,000	14.3%
476 Sewer Construction	51,525	100,000	23,807	100,000	100,000	0.0%
478 Wastewater Facility Project	1,454,426	1,900,000	1,317,531	200,000	100,000	(94.7%)
512 Unemployment Compensation	6,108	9,400	6,292	6,200	6,600	(29.8%)
513 Employees Health Benefit	891,201	666,000	960,995	947,000	970,000	45.6%
514 Workers' Compensation	172,091	204,000	251,577	214,000	214,000	4.9%
515 Risk Management	1,283,152	922,000	1,280,975	1,602,000	1,016,000	10.2%
516 Wellness/EAP	58,032	107,100	93,826	107,100	95,000	(11.3%)
551 Equipment Rental	320	250	5,026	250	250	0.0%
555 Environmental	-	25,000	4,494	15,000	5,000	(80.0%)
560 Public Works	18,215	8,000	554	7,500	7,000	(12.5%)
612 Firemen's' Relief and Pension	552,171	516,500	563,368	570,875	634,425	22.8%
632 YAKCORPS Agency	437,422	576,671	492,973	576,671	605,777	5.0%
City Total	<u>\$14,030,124</u>	<u>\$15,823,951</u>	<u>\$13,846,697</u>	<u>\$13,937,883</u>	<u>\$15,834,163</u>	0.1%

Note: Per Budgeting Accounting and Reporting Systems (BARS) Professional Services includes services provided by other governments or by private entities. Examples of these services are accounting, auditing, engineering, architectural, computer programming, management consulting, legal, custodial, messenger, etc.

Liability Insurance #4196

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
015 Financial Services	\$35,903	\$17,016	\$23,775	\$17,016	\$18,718	10.0%
022 Code Administration	1,601	1,714	1,714	1,714	1,885	10.0%
031 Police	376,860	371,140	494,540	371,140	408,254	10.0%
032 Fire	167,324	134,096	143,298	134,096	147,506	10.0%
041 Engineering	11,513	12,319	37,319	12,319	13,551	10.0%
051 City Hall Facility	109,275	114,784	114,784	114,784	126,263	10.0%
054 Utility Services	28,204	3,428	31,473	3,428	3,771	10.0%
General Fund Total	730,681	654,498	846,903	654,498	719,948	10.0%
124 Neighborhood Development	12,000	12,000	12,000	12,000	13,200	10.0%
125 Community Relations	4,943	5,289	5,289	5,289	5,817	10.0%
131 Parks & Recreation	152,130	133,354	133,354	133,354	146,690	10.0%
141 Street & Traffic Operations	209,315	149,067	170,878	149,067	163,974	10.0%
144 Cemetery	7,435	7,956	7,956	7,956	8,751	10.0%
150 Emergency Services	24,410	26,119	26,119	26,119	28,730	10.0%
151 Public Safety Communications	27,699	29,638	29,638	29,638	32,602	10.0%
170 Tourist Promotion	27,225	29,131	29,131	29,131	32,044	10.0%
171 Capitol Theatre	31,458	33,660	33,660	33,660	37,026	10.0%
421 Airport Operating	-	-	58,737	58,737	64,611	n/a
441 Stormwater Operating	63,492	51,887	51,887	51,887	57,076	10.0%
462 Transit	417,873	313,600	304,825	313,600	344,960	10.0%
471 Refuse	121,321	129,813	129,813	129,813	142,794	10.0%
473 Wastewater Operating	874,569	845,909	929,747	845,909	930,500	10.0%
474 Water Operating	249,261	266,709	283,697	266,709	293,380	10.0%
475 Irrigation Operating	73,811	73,521	73,521	73,521	80,873	10.0%
560 Public Works	44,523	45,500	45,500	45,500	50,050	10.0%
City Total	\$3,072,145	\$2,807,650	\$3,172,653	\$2,866,387	\$3,153,026	12.3%

Telephone #4210

Fund/Department	2013 Actual	2014 Budget	YTD 12/31/2014	2014 Estimate	2015 Budget	14 vs. 15 Budget
011 City Council	\$201	\$150	\$170	\$150	\$257	71.3%
012 City Manager	650	400	541	400	799	99.8%
014 Records	1,061	1,000	927	1,000	1,350	35.0%
015 Financial Services	2,283	1,350	1,939	4,000	2,789	106.6%
016 Human Resources	1,560	871	1,417	871	2,049	135.2%
017 Legal	2,115	1,160	2,109	1,160	2,966	155.7%
018 Municipal Court	1,813	1,036	1,590	1,036	2,317	123.6%
019 Purchasing	916	700	762	700	1,082	54.6%
021 Planning	1,579	1,500	1,234	1,500	1,692	12.8%
022 Code Administration	2,666	1,492	2,300	1,492	3,346	124.3%
031 Police	35,651	31,340	32,002	31,340	41,806	33.4%
032 Fire	16,426	16,492	16,071	16,616	17,224	4.4%
041 Engineering	2,433	3,200	2,061	3,200	2,991	(6.5%)
051 City Hall Facility	1,396	1,140	1,310	1,140	1,710	50.0%
052 Information Technology	10,041	12,447	12,517	9,422	10,940	(12.1%)
054 Utility Services	966	539	898	539	1,251	132.1%
General Fund Total	81,755	74,817	77,848	74,566	94,569	26.4%
124 Neighborhood Development	8,734	8,785	8,482	8,785	8,880	1.1%
125 Community Relations	780	456	674	456	1,002	119.7%
131 Parks & Recreation	16,041	17,849	16,393	17,849	15,535	(13.0%)
141 Street & Traffic Operations	3,253	3,671	3,293	3,671	3,122	(15.0%)
144 Cemetery	2,012	2,000	1,981	2,000	1,994	(0.3%)
151 Public Safety Communication	56,739	53,087	45,173	8,087	58,292	9.8%
162 Trolley	1,108	1,235	1,410	1,235	1,427	15.5%
170 Tourist Promotion	17,562	18,000	17,758	18,000	14,602	(18.9%)
421 Airport Operating	3,197	2,100	4,679	3,800	4,122	96.3%
462 Transit	812	820	365	820	899	9.6%
471 Refuse	30	15	99	-	-	n/a
473 Sewer Operating	13,886	12,867	13,143	12,867	15,274	18.7%
474 Water Operating	3,311	3,369	3,309	3,369	3,391	0.7%
475 Irrigation Operating	135	83	115	83	177	113.3%
513 Employees Health Benefit	2,319	1,800	3,456	-	-	n/a
551 Equipment Rental	106	-	135	150	154	n/a
560 Public Works	33,435	37,042	17,960	37,042	20,896	(43.6%)
City Total	\$245,216	\$237,996	\$216,271	\$192,780	\$244,336	2.7%

Cellular Phone #4212

Fund/Department	2013 Actual	2014 Budget	YTD 12/31/2014	2014 Estimate	2015 Budget	14 vs. 15 Budget
011 City Council	\$4,436	\$4,000	\$3,718	\$4,000	\$4,000	0.0%
012 City Manager	1,650	1,000	2,824	2,000	1,000	0.0%
014 Records	872	681	580	681	681	0.0%
015 Financial Services	1,784	1,362	1,348	1,362	1,362	0.0%
016 Human Resources	755	681	1,742	681	681	0.0%
017 Legal	3,710	3,404	3,460	3,404	3,404	0.0%
018 Municipal Court	925	685	655	685	685	0.0%
019 Purchasing	1,273	681	842	681	681	0.0%
021 Planning	664	650	343	3,418	650	0.0%
022 Code Administration	8,017	9,373	8,015	9,373	9,373	0.0%
025 Economic Development	667	1,000	1,386	1,000	1,000	0.0%
031 Police	85,874	75,030	91,301	75,030	75,030	0.0%
032 Fire	13,150	12,543	12,128	12,543	15,423	23.0%
041 Engineering	5,660	6,523	5,101	6,523	6,523	0.0%
051 City Hall Facility	1,041	909	884	909	909	0.0%
052 Information Technology	10,589	7,938	10,236	12,000	12,000	51.2%
054 Utility Services	1,302	1,681	1,209	1,681	2,881	71.4%
General Fund Total	142,368	128,141	145,774	135,971	136,283	6.4%
124 Neighborhood Development	3,453	3,975	3,380	3,100	3,100	(22.0%)
125 Community Relations	1,415	1,362	705	1,000	1,000	(26.6%)
131 Parks & Recreation	5,915	5,641	5,529	5,641	5,641	0.0%
141 Street & Traffic Operations	6,707	5,501	8,388	5,501	7,999	45.4%
144 Cemetery	476	228	219	228	228	0.0%
151 Public Safety Communications	2,579	2,226	1,479	2,226	2,226	0.0%
152 Police Grants	649	681	665	681	681	0.0%
421 Airport Operating	734	807	989	1,000	1,000	23.9%
441 Stormwater Operating	1,147	504	1,590	1,200	1,200	138.1%
462 Transit	2,619	2,271	2,419	2,700	2,700	18.9%
471 Refuse	1,686	7,042	5,793	7,042	7,042	0.0%
473 Sewer Operating	10,527	10,929	9,871	12,200	12,500	14.4%
474 Water Operating	6,059	5,465	4,970	5,684	5,684	4.0%
475 Irrigation Operating	1,604	1,141	1,032	1,141	1,141	0.0%
551 Equipment Rental	1,832	2,842	2,214	2,200	2,842	0.0%
560 Public Works	2,034	2,076	1,780	2,076	1,395	(32.8%)
City Total	\$191,803	\$180,832	\$196,796	\$189,591	\$192,662	6.5%

Data Communications #4213

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
011 City Council	\$6,369	\$3,025	\$3,631	\$3,025	\$3,025	0.0%
012 City Manager	1,615	500	1,303	1,000	1,000	100.0%
014 Records	1,431	996	558	996	996	0.0%
016 Human Resources	1,357	504	1,440	1,000	1,400	177.8%
019 Purchasing	360	504	311	504	504	0.0%
022 Code Administration	2,557	2,521	3,221	2,737	2,521	0.0%
025 Economic Development	-	-	130	300	300	n/a
031 Police	43,953	31,500	77,156	76,000	80,000	154.0%
032 Fire	11,410	11,327	11,518	11,327	11,327	0.0%
041 Engineering	776	504	480	504	504	0.0%
052 Information Technology	4,454	4,273	5,312	5,500	5,000	17.0%
054 Utility Services	2,401	2,521	2,401	2,521	2,521	0.0%
General Fund Total	76,684	58,175	107,461	105,414	109,098	87.5%
125 Community Relations	468	492	468	492	492	0.0%
131 Parks & Recreation	416	504	907	504	504	0.0%
151 Public Safety Communications	7,817	4,313	3,196	4,313	4,313	0.0%
421 Airport Operating	-	-	150	150	-	n/a
462 Transit	15,028	15,256	13,999	15,256	15,256	0.0%
471 Refuse	9,949	10,625	10,950	10,625	10,625	0.0%
473 Sewer Operating	560	504	726	504	504	0.0%
474 Water Operating	192	202	197	202	202	0.0%
475 Irrigation Operating	48	50	49	50	50	0.0%
City Total	\$111,163	\$90,121	\$138,104	\$137,510	\$141,044	56.5%

Postage #4220

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
011 City Council	\$182	\$500	\$204	\$500	\$500	0.0%
012 City Manager	224	300	244	300	300	0.0%
014 Records	433	1,500	442	750	1,500	0.0%
015 Financial Services	7,614	7,500	7,458	7,500	7,500	0.0%
016 Human Resources	428	1,310	711	1,310	1,310	0.0%
017 Legal	3,655	3,986	3,467	3,986	3,986	0.0%
018 Municipal Court	5,413	5,880	5,356	5,880	5,880	0.0%
019 Purchasing	310	1,168	193	1,168	1,168	0.0%
021 Planning	2,953	5,000	3,195	4,000	4,000	(20.0%)
022 Code Administration	14,372	14,000	10,976	14,000	14,000	0.0%
025 Economic Development	22	-	8	-	-	n/a
031 Police	11,821	13,000	11,446	13,000	13,000	0.0%
032 Fire	1,476	1,500	2,082	1,500	1,500	0.0%
035 Police Pension	333	200	104	200	200	0.0%
041 Engineering	219	250	251	250	250	0.0%
052 Information Technology	379	1,000	318	250	250	(75.0%)
054 Utility Services	92,505	99,000	82,756	98,250	99,000	0.0%
General Fund Total	142,338	156,094	129,211	152,844	154,344	(1.1%)
124 Neighborhood Development	645	1,000	531	800	1,000	0.0%
125 Community Relations	298	123	41	123	123	0.0%
131 Parks & Recreation	2,312	6,267	3,760	6,267	6,267	0.0%
141 Street & Traffic Operations	109	325	547	325	325	0.0%
144 Cemetery	243	409	206	409	409	0.0%
152 Police Grants	1,326	2,500	842	2,500	2,500	0.0%
421 Airport Operating	265	700	210	400	400	(42.9%)
441 Stormwater Operating	202	980	404	980	980	0.0%
462 Transit	2,117	1,000	1,641	2,000	2,000	100.0%
471 Refuse	3,207	5,521	4,596	5,521	5,521	0.0%
473 Wastewater Operating	539	2,090	2,924	2,690	2,690	28.7%
474 Water Operating	1,199	2,652	779	2,652	2,652	0.0%
475 Irrigation Operating	565	1,000	1,446	1,100	1,000	0.0%
513 Employees Health Benefit	2,237	2,800	625	2,800	2,800	0.0%
514 Workers' Compensation	5	-	-	-	-	n/a
516 Wellness/EAP Fund	33	500	24	500	500	0.0%
551 Equipment Rental	1,419	1,250	1,382	1,150	1,250	0.0%
560 Public Works	308	2,098	178	2,098	2,000	(4.7%)
612 Firemen's Relief & Pension	386	200	274	200	200	0.0%
City Total	\$159,754	\$187,507	\$149,620	\$185,357	\$186,959	(0.3%)

Travel & Training #4300 - 4306

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
011 City Council	\$9,158	\$10,000	\$14,147	\$12,000	\$10,000	0.0%
012 City Manager	2,727	6,000	2,442	4,000	6,000	0.0%
014 Records	2,013	4,000	2,916	4,000	4,000	0.0%
015 Financial Services	7,912	7,500	6,769	7,500	7,500	0.0%
016 Human Resources	829	5,100	6,466	5,100	5,100	0.0%
017 Legal	6,121	10,000	7,555	10,000	10,500	5.0%
018 Municipal Court	608	3,000	2,777	4,500	3,000	0.0%
019 Purchasing	3,547	4,000	4,016	4,000	6,500	62.5%
021 Planning	259	1,800	988	2,800	1,800	0.0%
022 Code Administration	271	7,500	506	3,500	5,500	(26.7%)
025 Economic Development	2,182	3,000	2,097	3,000	3,000	0.0%
026 Gang Free / Emergency Prep	-	-	2,154	7,500	20,000	n/a
031 Police	88,493	115,000	155,580	115,000	115,000	0.0%
032 Fire	5,464	14,780	9,040	8,500	34,780	135.3%
035 Police Pension	1,476	2,375	3,337	3,337	3,400	43.2%
041 Engineering	856	4,000	261	4,000	6,000	50.0%
051 City Hall Facility	-	465	-	465	465	0.0%
052 Information Technology	6,003	8,228	11,495	8,228	8,228	0.0%
054 Utility Services	521	2,000	3,936	5,000	5,500	175.0%
General Fund Total	138,441	208,748	236,483	212,430	256,273	22.8%
123 Economic Development	-	1,000	4,211	4,300	1,000	0.0%
124 Neighborhood Development	747	2,500	828	2,500	5,315	112.6%
125 Community Relations	589	1,609	2,871	2,075	2,575	60.0%
131 Parks & Recreation	2,001	4,200	3,409	4,370	4,370	4.0%
141 Street & Traffic Operations	1,441	3,600	1,132	2,600	5,750	59.7%
150 Emergency Services	-	930	-	930	-	n/a
151 Public Safety Communications	14,711	13,000	(11,245)	13,000	13,000	0.0%
152 Police Grants	508	1,100	531	1,100	1,100	0.0%
170 Tourist Promotion	305	2,000	2,894	1,000	2,000	0.0%
421 Airport Operating	750	2,120	103	620	3,120	47.2%
441 Stormwater Operating	7	500	809	500	500	0.0%
462 Transit	5,986	10,000	1,557	7,200	10,000	0.0%
471 Refuse	2,287	1,045	50	1,045	2,500	139.2%
473 Sewer Operating	9,777	9,500	4,310	9,500	12,500	31.6%
474 Water Operating	2,743	9,400	5,699	9,400	9,400	0.0%
475 Irrigation Operating	101	1,000	40	1,000	1,000	0.0%
513 Employees Health Benefit	1,522	3,500	245	2,000	3,500	0.0%
514 Workers' Compensation	228	2,000	1,390	2,000	3,500	75.0%
515 Risk Management	1,762	4,000	3,491	4,000	4,000	0.0%
516 Wellness/EAP	-	17,500	-	17,500	17,500	0.0%
551 Equipment Rental	2,827	5,000	254	3,000	5,000	0.0%
555 Environmental	-	950	-	950	950	0.0%
560 Public Works	1,581	2,600	1,409	2,600	2,000	(23.1%)
612 Firemen's Relief and Pension	923	2,000	3,682	2,000	2,000	0.0%
City Total	\$189,236	\$309,802	\$264,154	\$307,620	\$368,853	19.1%

Electricity #4701

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
031 Police	\$114,218	\$101,698	\$107,966	\$101,698	\$106,783	5.0%
032 Fire	49,005	51,340	48,806	51,340	53,907	5.0%
054 Utility Services	8,410	8,800	7,090	8,800	9,240	5.0%
051 City Hall Facility	70,696	70,000	71,270	70,000	73,500	5.0%
General Fund Total	242,330	231,838	235,132	231,838	243,430	5.0%
124 Neighborhood Development	4,518	4,976	3,886	4,200	4,200	(15.6%)
125 Community Relations	3,465	5,036	3,288	5,036	5,287	5.0%
131 Parks & Recreation	114,921	109,674	116,167	106,518	112,154	2.3%
141 Street & Traffic Operations	455,795	453,200	438,663	435,700	460,000	1.5%
144 Cemetery	4,352	5,075	4,368	4,000	4,160	(18.0%)
170 Tourist Promotion	124,853	123,000	107,372	123,000	129,150	5.0%
421 Airport Operating	64,193	78,000	78,888	76,000	78,000	0.0%
441 Stormwater Operating	3,261	3,500	5,051	3,500	3,675	5.0%
462 Transit	4,398	5,750	3,933	5,750	6,038	5.0%
473 Wastewater Operating	588,256	638,520	520,226	638,520	670,446	5.0%
474 Water Operating	371,222	300,000	362,594	300,000	315,000	5.0%
475 Equipment Rental	75,831	83,000	76,914	83,000	87,150	5.0%
551 Irrigation Operating	1,284	1,200	1,355	1,200	1,260	5.0%
560 Public Works	83,126	89,523	84,238	85,000	89,000	(0.6%)
City Total	\$2,141,805	\$2,132,292	\$2,042,074	\$2,103,262	\$2,208,950	3.6%

Natural Gas #4702

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
031 Police	\$33,863	\$47,472	\$31,731	\$37,347	\$39,417	(17.0%)
032 Fire	23,084	31,840	21,431	28,438	29,601	(7.0%)
051 City Hall Facility	6,832	15,000	14,392	15,000	15,450	3.0%
General Fund Total	63,779	94,311	67,554	80,784	84,468	(10.4%)
125 Community Relations	1,460	1,485	1,227	1,485	1,530	3.0%
131 Parks & Recreation	38,142	50,206	45,504	49,906	51,133	1.8%
144 Cemetery	977	993	789	993	1,023	3.0%
170 Tourist Promotion	19,116	35,150	20,344	35,150	36,205	3.0%
421 Airport Operating	5,380	5,000	7,568	9,200	10,200	104.0%
462 Transit	556	1,490	430	1,490	1,535	3.0%
473 Sewer Operating	27,685	34,975	8,310	22,000	18,000	(48.5%)
560 Public Works	83,688	103,788	90,243	90,000	94,500	(8.9%)
City Total	\$240,785	\$327,398	\$241,970	\$291,009	\$298,593	(8.8%)

Equipment Maintenance #4891 - 4892

Fund/Department	2013 Actual	2014 Budget	YTD 12/31/2014	2014 Estimate	2015 Budget	14 vs. 15 Budget
016 Human Resources	\$0	\$500	\$1,748	\$1,000	\$1,000	100.0%
021 Planning	1,735	1,458	-	1,000	1,458	0.0%
022 Code Administration	12,578	10,817	13,024	13,300	12,750	17.9%
031 Police	-	-	8,032	-	-	n/a
041 Engineering	4,849	4,563	5,065	7,100	7,500	64.4%
051 City Hall Facility	897	1,888	2,387	1,000	1,500	(20.6%)
052 Information Technology	320	366	846	1,125	1,000	173.2%
054 Utility Services	8,410	6,479	10,576	8,300	10,500	62.1%
General Fund Total	28,789	26,071	41,679	32,825	35,708	37.0%
124 Neighborhood Development	5,214	2,580	2,710	2,500	3,250	26.0%
125 Community Relations	2,004	632	292	600	700	10.8%
131 Parks & Recreation	127,538	104,017	118,244	100,000	100,000	(3.9%)
141 Street & Traffic Operations	394,447	353,909	437,599	417,850	342,000	(3.4%)
144 Cemetery	3,761	15,635	10,656	7,800	6,000	(61.6%)
421 Airport Operating	4,340	-	2,998	2,975	3,000	n/a
441 Stormwater Operating	32,668	50,936	12,142	18,500	30,000	(41.1%)
462 Transit	585,829	709,488	755,995	657,841	697,700	(1.7%)
471 Refuse	443,687	376,267	423,438	415,000	415,000	10.3%
473 Wastewater Operating	88,158	102,526	96,003	102,200	100,000	(2.5%)
474 Water Operating	85,431	100,924	90,357	78,000	79,500	(21.2%)
475 Irrigation Operating	10,858	18,625	12,645	14,000	14,000	(24.8%)
551 Equipment Rental	17,970	14,353	17,666	16,500	16,500	15.0%
560 Public Works	7,575	9,626	10,115	9,500	9,000	(6.5%)
City Total	\$1,838,269	\$1,885,589	\$2,032,537	\$1,876,091	\$1,852,358	(1.8%)

Miscellaneous #4900 - 4930

Fund/Department	2013	2014	YTD	2014	2015	14 vs. 15
	Actual	Budget	12/31/2014	Estimate	Budget	Budget
011 City Council	\$70,848	\$69,350	\$73,731	\$68,314	\$68,904	(0.6%)
012 City Manager	6,914	8,000	6,031	8,000	8,000	0.0%
014 Records	86,970	195,000	213,412	213,592	155,000	(20.5%)
015 Financial Services	31,297	30,200	31,515	30,500	30,200	0.0%
016 Human Resources	8,348	15,600	18,685	15,600	15,600	0.0%
017 Legal	31,078	37,595	30,428	37,595	38,095	1.3%
018 Municipal Court	20,169	21,000	23,403	21,000	21,000	0.0%
019 Purchasing	7,834	10,500	8,215	10,500	10,500	0.0%
021 Planning	10,429	13,100	7,911	12,300	12,400	(5.3%)
022 Code Administration	67,801	42,500	26,586	40,750	41,500	(2.4%)
025 Economic Development	4,131	3,000	2,653	3,000	3,000	0.0%
026 Gang Free / Emergency Prep	-	7,000	1,006	4,250	20,750	196.4%
031 Police	144,298	174,300	144,347	154,300	162,300	(6.9%)
032 Fire	31,807	38,770	31,782	38,770	95,400	146.1%
035 Police Pension	651	1,000	114	1,000	1,000	0.0%
041 Engineering	3,359	8,300	6,655	8,212	10,100	21.7%
051 City Hall Facility	693	1,000	1,868	1,900	1,000	0.0%
052 Information Technology	9,415	5,350	8,693	5,000	5,350	0.0%
054 Utility Services	10,275	18,500	26,165	20,000	20,000	8.1%
095 Intergovernmental	63,983	43,345	43,345	43,345	43,345	0.0%
General Fund Total	610,301	743,410	706,547	737,928	763,444	2.7%
123 Economic Development	1	-	-	-	-	n/a
124 Neighborhood Development	4,810	11,900	8,239	15,300	14,700	23.5%
125 Community Relations	3,636	5,050	3,319	5,050	5,050	0.0%
131 Parks & Recreation	23,218	23,225	21,738	26,625	26,625	14.6%
141 Street & Traffic Operations	8,573	20,600	19,121	16,325	17,875	(13.2%)
144 Cemetery	1,004	1,250	1,726	1,250	1,250	0.0%
150 Emergency Services	371	1,000	-	1,000	-	(100.0%)
151 Public Safety Communications	26,804	24,000	25,336	28,906	29,200	21.7%
152 Police Grants	1,659	3,250	1,981	3,250	3,250	0.0%
161 Downtown Yakima Business Impr District	-	-	33	100	-	n/a
163 Front Street Business Impr	6,368	9,000	5,216	5,000	7,000	(22.2%)
170 Tourist Promotion	9,464	8,000	6,073	8,000	8,000	0.0%
172 Public Facilities District - Conv Center	12,772	15,000	11,991	15,000	31,000	106.7%
174 Public Facilities District - Capitol Theatre	12,772	12,000	11,939	12,000	14,000	16.7%
321 CBD Capital Improvement	2,340	-	760	1,200	-	n/a
421 Airport Operating	12,373	16,600	10,280	11,901	16,200	(2.4%)
441 Stormwater Operating	817	6,200	1,750	6,200	6,200	0.0%
462 Transit	67,560	95,500	64,062	79,500	79,500	(16.8%)
471 Refuse	3,589	13,650	7,432	13,650	16,350	19.8%
473 Wastewater Operating	30,971	80,500	30,618	47,000	46,000	(42.9%)
474 Water Operating	55,431	75,800	52,248	79,240	94,240	24.3%
475 Irrigation Operating	20,579	22,500	24,797	25,740	25,800	14.7%

Miscellaneous #4900 - 4930 (Continued...)

Fund/Department	2013 Actual	2014 Budget	YTD 12/31/2014	2014 Estimate	2015 Budget	14 vs. 15 Budget
513 Employees Health Benefit	4,423	6,400	2,420	6,400	6,400	0.0%
514 Workers' Compensation	2,024	4,600	2,998	4,600	4,800	4.3%
515 Risk Management	14,605	15,500	16,003	15,500	15,500	0.0%
516 Wellness/EAP	17,082	11,900	6,509	11,900	14,400	21.0%
551 Equipment Rental	5,350	6,361	10,127	6,561	6,561	3.1%
555 Environmental	44	1,500	225	1,500	1,500	0.0%
560 Public Works	5,283	17,100	9,350	19,500	13,000	(24.0%)
612 Firemen's Relief and Pension	401	700	120	700	700	0.0%
City Total	\$964,628	\$1,252,496	\$1,062,960	\$1,206,826	\$1,268,545	1.3%

Note: Per Budgeting Accounting and Reporting Systems (BARS) Miscellaneous includes items such as 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 Rental/Replacement #0092

Fund/Department	2013 Actual	2014 Budget	YTD 12/31/2014	2014 Estimate	2015 Budget	14 vs. 15 Budget
022 Code Administration	\$1,416	\$1,416	\$1,416	\$1,416	\$1,416	0.0%
031 Police	60,000	-	-	-	-	n/a
041 Engineering	7,980	7,980	7,980	7,980	7,980	0.0%
054 Utility Services	2,000	2,000	2,000	2,000	2,000	0.0%
General Fund Total	71,396	11,396	11,396	11,396	11,396	0.0%
125 Community Relations	2,565	2,565	2,565	2,565	2,565	0.0%
131 Parks & Recreation	8,000	60,000	60,000	60,000	75,000	25.0%
141 Street & Traffic Operations	250,000	250,000	250,000	250,000	400,000	60.0%
150 Emergency Services	75,000	100,000	100,000	100,000	75,000	(25.0%)
333 Law and Justice Capital	233,321	-	-	-	-	n/a
441 Stormwater Operating	60,000	60,000	60,000	60,000	60,000	0.0%
471 Refuse	600,000	630,000	560,000	560,000	630,000	0.0%
473 Sewer Operating	198,481	198,481	198,481	198,481	198,481	0.0%
474 Water Operating	140,400	140,400	140,400	140,400	143,400	2.1%
475 Irrigation Operating	20,000	20,000	20,000	20,000	30,000	50.0%
551 Equipment Rental	11,866	11,866	11,866	11,866	11,866	0.0%
560 Public Works	150,000	15,000	15,000	15,000	15,000	0.0%
City Total	\$1,821,029	\$1,499,708	\$1,429,708	\$1,429,708	\$1,652,708	10.2%

General Fund Resource Comparison

	Actual Receipts 2013	Amended Budget 2014	Actual Receipts 2014	Adopted Budget 2015	15 vs 14 Budget Est Change
Taxes					
Real and Personal Property	\$10,195,969	\$11,178,000	\$11,037,490	\$10,504,600	(4.8%)
Retail Sales & Use	14,462,963	15,200,000	15,461,201	16,020,000	3.6%
Criminal Justice Sales .1%	1,065,356	1,090,000	1,001,240	1,149,500	14.8%
Criminal Justice Sales .3%	1,856,855	1,880,000	2,102,574	2,055,850	(2.2%)
Franchise Fees - Nob Hill Water Assn	56,645	56,000	49,232	58,650	19.1%
Utility Taxes					
City Water	1,636,243	1,664,000	1,706,475	1,815,000	6.4%
City Wastewater	3,665,226	3,832,500	3,934,890	4,305,000	9.4%
City Refuse	823,579	830,000	872,194	857,100	(1.7%)
City Stormwater	129,977	130,000	129,557	130,000	0.3%
Electric	4,327,470	4,530,000	4,465,547	4,756,000	6.5%
Private Water	569,972	585,000	604,070	610,000	1.0%
Natural Gas	965,656	1,140,000	1,106,320	1,180,000	6.7%
Private Refuse	516,283	510,000	535,966	555,000	3.6%
Cable TV	-	500,000	524,149	546,945	4.3%
Cellular Telephone	1,188,138	1,300,000	994,968	1,050,000	5.5%
Telephone	840,086	815,000	925,116	920,000	(0.6%)
Total Utility Taxes	14,662,629	15,836,500	15,799,251	16,725,045	5.9%
Business License	568,823	510,000	550,309	525,200	(4.6%)
Leasehold Excise	14,827	4,000	(1,653)	14,000	n/a
Gambling / Card Games	835,613	881,500	868,538	864,800	(0.4%)
Dangerous Building / Abatement	50,736	25,000	36,033	25,000	(30.6%)
Total Taxes	43,770,415	46,661,000	\$46,904,213	\$47,942,645	2.2%
Licenses and Permits					
Regulatory Business Licenses	26,585	24,000	25,498	27,000	5.9%
Amusements	2,405	3,200	2,541	3,200	26.0%
Penalties on Business Licenses	5,353	6,000	7,166	6,200	(13.5%)
Building Permits	541,502	530,000	616,574	590,000	(4.3%)
Fire Code Permits	33,420	24,000	20,351	28,000	37.6%
Mechanical Permits	54,558	45,000	44,078	54,000	22.5%
Plumbing Permits	64,429	65,000	66,687	70,000	5.0%
Sign Permits	9,954	8,000	13,111	10,000	(23.7%)
Right-of-Way Use Permits	17,049	4,000	-	3,000	n/a
Dog Licenses	25,641	24,000	17,019	24,000	41.0%
Code Infraction Penalties	161	-	996	500	(49.8%)
Gun Permits	25,358	28,000	19,036	28,000	47.1%
Environmental Impact Permits	6,095	8,000	6,892	8,000	16.1%
Dog License Penalties	5,090	-	13,620	6,000	(55.9%)
Miscellaneous Permits	150	-	3,050	-	n/a
Street Excavation Permits	-	-	8,717	-	n/a
Total Licenses and Permits	817,750	769,200	865,334	857,900	(0.9%)

	Actual Receipts 2013	Amended Budget 2014	Actual Receipts 2014	Adopted Budget 2015	15 vs 14 Budget Est Change
Intergovernmental Revenue					
DOT Grant - Air Service	-	-	-	125,000	n/a
SAFER Grant	-	129,720	125,165	259,436	107.3%
DOJ Grant - GREAT/Gang Resistance	6,000	-	-	-	n/a
Public Defense Grant - Police	156,600	150,000	130,725	91,500	(30.0%)
DOE Grant - Shoreline Master Program	52,358	-	5,543	-	n/a
Traffic Safety Commission Grant	50,506	45,000	63,508	52,000	(18.1%)
Selah Inspection Fee Grant	16,500	-	1,791	3,000	67.5%
Judicial Salary Contribution	45,588	45,000	45,458	46,000	1.2%
DNR In-Lieu Tax	247	-	287	-	n/a
Criminal Justice - High Crime	344,481	344,000	368,222	344,000	(6.6%)
Criminal Justice - Violent Crimes	105,592	107,000	122,423	123,220	0.7%
Criminal Justice - Special Programs	61,893	62,800	67,844	66,660	(1.7%)
MVET/DUI Payment	16,703	17,000	16,676	17,000	1.9%
Liquor Excise Tax	61,584	195,000	174,039	178,000	2.3%
Liquor Board Profits	826,357	829,500	822,962	820,000	(0.4%)
In-Lieu Tax - Interlocal Grants	-	-	3,221	-	n/a
In-Lieu Tax - Housing	6,329	6,330	6,329	6,330	0.0%
In-Lieu Tax - Police Interlocal Grant	-	-	6,064	5,000	(17.5%)
GIS Services	24,000	24,000	24,000	24,050	0.2%
Purchasing Services (County)	246,056	259,700	271,017	266,193	(1.8%)
Police Protection Fairgrounds	-	10,000	-	10,000	n/a
School Resource Officers	599,161	678,311	678,309	678,311	0.0%
Yakima Housing Authority - Law Enf	26,280	-	-	-	n/a
Violent Crimes Task Force	5,609	1,000	15,185	15,000	(1.2%)
Union Gap Jail Contract	6,775	-	350	-	n/a
Fire EMS District #10	-	-	2,250	-	n/a
Fire Investigator Services	-	500	-	500	n/a
Information Technology Services	-	67,600	113,012	100,000	n/a
Union Gap Electronics	-	9,410	5,205	10,400	99.8%
Selah Jail Contract	3,500	5,000	500	-	n/a
Personnel Training Services	5,100	5,000	7,200	7,000	(2.8%)
Fire Training Center	2,000	2,400	1,300	2,000	53.8%
Fire Training Services	8,245	8,000	7,060	8,000	13.3%
YPD Overtime Reimbursement	5,577	10,000	1,510	5,000	231.2%
Total Intergovernmental Revenue	2,683,040	3,012,271	3,087,156	3,263,600	5.7%

	Actual Receipts 2013	Amended Budget 2014	Actual Receipts 2014	Adopted Budget 2015	14 vs 13 Budget Est Change
Charges for Services					
Sale of Maps - Codes	351	500	222	500	125.5%
Sale of Publications - Planning	-	500	-	500	n/a
Sale of Plans & Specifications - Eng	885	2,000	500	1,500	200.0%
Sale of Publications -- Licensing	116	200	114	100	(12.3%)
Sale of Publications - Clerks	79	90	529	100	(81.1%)
Accident Reports - Police	-	-	8,412	-	n/a
Vending Machine Revenue - Jail	15,807	16,500	16,703	18,000	7.8%
Engineering Operation Utility Assmts	517,573	860,500	348,829	535,000	53.4%
Fingerprints	22,398	18,000	16,682	22,000	31.9%
Miscellaneous Police Services	1,273	1,000	2,015	1,000	(50.4%)
Verification Letters	5,213	5,000	5,355	8,000	49.4%
Examinations - Codes	110	80	65	80	23.1%
Training Services	-	-	2,100	-	n/a
Fire Hazmat Services	-	-	4,524	-	n/a
Other Police Services	36,794	19,500	27,503	25,000	(9.1%)
Fire Protection Services	-	-	16,966	1,190,407	n/a
Electronics - Maintenance	-	100	19,508	5,200	(73.3%)
Probation / Home Detention Charges	136,053	145,000	130,017	145,000	11.5%
Street Excavation Inspection Fees	16,360	150,000	24,785	50,000	101.7%
Jail Inmate Medical	162	-	1,422	-	n/a
Inspection Fees - Selah	1,015	-	-	-	n/a
Fire Protection Services - Union Gap	-	-	2,316	-	n/a
Wastewater Connection Charges	6,500	7,800	7,325	7,800	6.5%
Engineering	-	-	154,860		n/a
Dog Impound Fine	3,238	2,000	6,425	4,000	(37.7%)
Abatement Charges/Appeals	8,043	10,000	1,877	3,000	59.8%
Zoning and Subdivision Fees	24,945	35,000	35,505	35,000	(1.4%)
Plan Checking Fees	289,128	300,000	346,500	315,000	(9.1%)
Interfund - City Services	2,372,747	2,660,718	2,660,853	2,835,000	6.5%
Interfund - Customer Services	1,313,058	1,321,000	1,297,786	1,321,395	1.8%
Interfund - Information Technology Svcs	70,000	90,000	90,000	90,000	0.0%
Interfund - Print Shop	73,821	90,000	73,539	85,000	15.6%
Interfund - Electronics Maintenance	-	21,126	21,126	21,126	0.0%
Interfund - Codes Services	50,000	50,000	50,000	50,000	0.0%
Total Charges for Services	4,965,671	5,806,614	5,374,362	6,769,708	26.0%

	Actual Receipts 2013	Amended Budget 2014	Actual Receipts 2014	Adopted Budget 2015	14 vs 13 Budget Est Change
Fines & Forfeitures					
Municipal Court Infraction Penalties	1,027,200	990,000	1,084,145	1,070,000	(1.3%)
Parking Infraction Penalties	57,558	100,000	61,188	100,000	63.4%
Municipal Court DUI Penalties	113,553	90,000	95,792	100,000	4.4%
Municipal Court Criminal Traffic	152,945	145,000	115,171	128,000	11.1%
Muni Court Non-Traffic Misdemeanors	86,811	115,000	108,270	117,000	8.1%
District Court Recoupments	1	-	137	110	(19.8%)
Municipal Court Recoupments	164,838	230,000	112,935	130,000	15.1%
Dog Citations	232	-	485	-	n/a
Total Fines and Forfeitures	1,603,138	1,670,000	1,578,124	1,645,110	4.2%
Miscellaneous Revenue					
Interest from Investments	206,035	265,000	266,344	265,000	(0.5%)
Interest on Sales Tax	3,130	4,000	3,780	3,000	(20.6%)
Investment Amort Premium/Discount	116,556	-	72,312	-	n/a
Investment Value Gain/Loss	(221,685)	-	-	-	n/a
Equipment Rental Fees	300	300	300	300	0.0%
Parking Permits	130	150	188	150	(20.2%)
Fire Department Lease/Rental	-	-	12,436	-	n/a
Telecommunications Lease	-	9,828	-	9,828	n/a
County Facility Rental	-	-	12,000	-	n/a
Economic Development Concessions	8,167	40,000	28,220	127,500	351.8%
Police Community Services Donations	-	-	5,042	-	n/a
Contributions & Donations - Police	755	-	-	-	n/a
Contributions & Donations - Fire	188	-	407	-	n/a
Contributions & Donations - Art Comm	1,500	-	250	-	n/a
Contributions & Donations - Econ Dev	-	-	500	-	n/a
Police Unclaimed Monies	12	4,000	2,126	4,000	88.2%
Overages & Shortages	(510)	-	(5,902)	-	n/a
Miscellaneous Revenue	3,600	4,800	2,921	4,800	64.3%
Rounding Cash Adjustments	6,516	11,000	7,397	8,000	8.2%
PCard Rebates	15,967	18,000	27,346	32,000	17.0%
Recycling	529	400	321	400	24.7%
Total Miscellaneous Revenue	141,191	357,478	435,989	454,978	4.4%
Non-Revenues					
Clearing Fund	25,480	-	-	-	n/a
Sale of Fixed Assets	46	-	-	400,000	n/a
Total Miscellaneous Revenue	25,526	-	-	400,000	n/a
Total Revenue	54,006,731	58,276,563	58,245,178	61,333,941	5.3%
Beginning Unencumbered Balance	9,182,140	9,128,882	9,128,882	\$8,394,076	(8.0%)
Total Resources	\$63,188,871	67,405,445	\$67,374,060	\$69,728,017	3.5%

Budget by Department

CITY OF YAKIMA

2015 Organizational Chart

CITY COUNCIL

S. WOODARD
Municipal Court
Presiding Judge

T. O'ROURKE
City Manager

C. PRICE
Assistant to the City
Manager

J. DAVENPORT
Community
Development
Director

J. CARUSO
Code Admin.
Manager

A. MATTHEWS
ONDS Manager

J. PETERS
Supervising Planner

C. EPPERSON
Finance & Budget
Director

T. LEWIS
Fin. Services Manager

S. OWNBY
Purchasing Manager

J. DEAN
Utility Svcs. Manager

D. COOK
Utilities &
Engineering
Director

D. BROWN
Water & Irrigation

VACANT
Wastewater &
Stormwater

J. CUTTER
Legal
City Attorney

H. HARVEY
Sr. Asst. City Attorney
Risk Management

C. MARTINEZ
Sr. Asst. City Attorney
Prosecution

M. KUNKLER
Sr. Asst. City Attorney
Civil

CIVIL SERVICE
Commission &
Examiner

C. MENDOZA
Acting Human
Resources Director

D. Korevaar
Chief Examiner

S. SCHAFER
PW Director

K. WILKINSON
Parks & Recreation

J. ROSENLUND
Streets & Traffic

A. MAXEY
Transit

L. ZAMMARCHI
Refuse & Recycling

R. WONNER
Fleet & Facilities

S. HAWKINS
Economic
Development

R. BEEHLER
Communications &
Public Affairs Director

R. PETERSON
Air Terminal
Manager

VACANT
Airfield Maintenance

J. POLINA
Building Maintenance

B. STEWART
Fire Chief

T. VANDERHOUWEN
Deputy Chief

M. SOPTICH
Deputy Chief

**Public Safety
Communications**

B. COUGHENOUR
Communications
Manager

D. RIZZI
Police Chief

J. SCHNEIDER
Captain

VACANT
Captain

G. COPELAND
Captain

W. WANTLAND
Information Technology
Manager

S. CLAAR-TEE
City
Clerk

VACANT
Gang Free / Emergency
Preparedness Manager

City Administration

<u>Department</u>	<u>Fund</u>
City Council	011
City Management	012
Indigent Defense	024
Records / City Clerk	014
Gang Free / Emergency Management	026
Information Technology	052
Community Relations	125
Economic Development	025
Economic Development Fund	123
Downtown Yakima Business Improvement District	161
CBD Capital Improvement	321
Trolley	162
Front Street Business Improvement Area	163
Convention Center / Tourist Promotion	170
Convention Center / Tourism Promotion Area	173
Convention Center Capital	370
Capitol Theatre	171
Capitol Theatre Capital	322

CITY ADMINISTRATION

2015 Budgeted Staffing Levels

T. O'ROURKE

City Manager

36.00 Positions

C. PRICE

Assistant to the City
Manager

VACANT

Gang Free / Emergency
Preparedness Manager

**GANG FREE /
EMERGENCY PREP**
0.50 Positions

Coordination/Integration
of Gang Free Programs
Emergency Management
Services

**CIVIL SERVICE
COMMISSION**

J. COOPER

Yakima Valley Visitors &
Convention Bureau
President & CEO

R. BEEHLER

Communications &
Public Affairs Director

**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

S. CLAAR-TEE

City
Clerk

**RECORDS
DIVISION**
3.50 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

W. WANTLAND

Information Technology
Manager

**INFO / TECH
SERVICES**
21.00 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

S. HAWKINS

Economic
Development Manager

**ECONOMIC
DEVELOPMENT**
1.00 Positions

Economic Development
Funding / Promotion
Promotional Opportunities

C. ROBIN

Capitol Theatre
Executive Director

C. UPTON

General Manager
Convention Center

CITY ADMINISTRATION
2015 BUDGET NARRATIVE

CITY COUNCIL - 011
GENERAL FUND

Mayor
Assistant Mayor
Council Members

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

DEFINITION

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

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

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

Service Unit(s): 122 & 123.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
100	Mayor	1.00	1.00	1.00
150	Assistant Mayor	1.00	1.00	1.00
200	City Council Member	5.00	5.00	5.00
Total Personnel		7.00	7.00	7.00

BUDGET SUMMARY

Dept 011 City Council	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Exp Summary By Service Unit							
122/123 Legislative/Assn Dues	\$286,511	\$290,199	\$293,237	\$291,163	\$286,735	98.8%	98.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$95,100	\$95,100	\$95,100	\$95,100	\$95,100	100.0%	33.2%
200 Benefits	7,687	7,700	7,686	7,700	7,699	100.0%	2.7%
Sub-Total Salaries & Benefits	102,787	102,800	102,786	102,800	102,799	100.0%	35.9%
300 Operating Supplies	5,505	13,374	14,726	13,374	5,250	39.3%	1.8%
400 Professional Svcs & Chgs	178,218	174,025	175,725	174,989	178,686	102.7%	62.3%
Total Expenditures	<u>\$286,511</u>	<u>\$290,199</u>	<u>\$293,237</u>	<u>\$291,163</u>	<u>\$286,735</u>	98.8%	100.0%

EXPLANATORY NARRATIVE

Legislative/Professional Association Dues

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, professional services for the Olympia lobbyist and professional association dues.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Legislative/Assn Dues	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries and Wages	\$95,100	\$95,100	\$95,100	\$95,100	\$95,100	100.0%	100.0%
200 Benefits	7,687	7,700	7,686	7,700	7,699	100.0%	100.0%
300 Operating Supplies							
310 Office & Oper Supplies	5,505	13,124	14,726	13,124	5,000	38.1%	38.1%
350 Small Tools & Equip	0	250	0	250	250	100.0%	100.0%
Total	5,505	13,374	14,726	13,374	5,250	39.3%	39.3%
400 Professional Svcs & Chgs							
410 Professional Services	87,023	87,000	80,125	87,000	92,000	105.7%	105.7%
420 Communications	11,188	7,675	7,723	7,675	7,782	101.4%	101.4%
430 Trans & Training	9,158	10,000	14,147	12,000	10,000	100.0%	83.3%
490 Miscellaneous	70,848	69,350	73,731	68,314	68,904	99.4%	100.9%
Total	178,218	174,025	175,725	174,989	178,686	102.7%	102.1%
Total Expenditures	<u>\$286,511</u>	<u>\$290,199</u>	<u>\$293,237</u>	<u>\$291,163</u>	<u>\$286,735</u>	98.8%	98.5%

CITY ADMINISTRATION
2015 BUDGET NARRATIVE

CITY MANAGEMENT - 012
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.

Service Unit(s): 102.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 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 Management	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	from 2 to 5	4 to 5
102 City Management	\$366,983	\$372,684	\$386,675	\$370,196	\$389,578	104.5%	105.2%

	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
Expenditure Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	from 2 to 5	Total
100 Salaries & Wages	\$265,762	\$268,345	\$282,134	\$266,356	\$280,701	104.6%	72.1%
200 Benefits	71,668	68,140	69,017	68,140	71,778	105.3%	18.4%
Sub-Total Salaries & Benefits	337,430	336,484	351,151	334,496	352,479	104.8%	90.5%
300 Operating Supplies	3,341	5,000	5,266	5,000	5,000	100.0%	1.3%
400 Professional Svcs & Chgs	26,212	31,200	30,258	30,700	32,099	102.9%	8.2%
Total Expenditures	<u>\$366,983</u>	<u>\$372,684</u>	<u>\$386,675</u>	<u>\$370,196</u>	<u>\$389,578</u>	104.5%	100.0%

EXPLANATORY NARRATIVE

City Management

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 outside legal counsel.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
City Management	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$253,173	\$260,545	\$261,327	\$258,056	\$272,901	104.7%	105.8%
130 Special Pay	5,800	4,800	5,300	5,300	4,800	100.0%	90.6%
140 Retire/Term Cashout	6,789	3,000	15,507	3,000	3,000	100.0%	100.0%
Total	265,762	268,345	282,134	266,356	280,701	104.6%	105.4%
200 Benefits	71,668	68,140	69,017	68,140	71,778	105.3%	105.3%
300 Operating Supplies							
310 Office & Oper Supplies	3,341	5,000	5,266	5,000	5,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	12,433	15,000	16,872	15,000	15,000	100.0%	100.0%
420 Communications	4,139	2,200	4,912	3,700	3,099	140.9%	83.8%
430 Trans & Training	2,727	6,000	2,442	4,000	6,000	100.0%	150.0%
490 Miscellaneous	6,914	8,000	6,031	8,000	8,000	100.0%	100.0%
Total	26,212	31,200	30,258	30,700	32,099	102.9%	104.6%
Total Expenditures	\$366,983	\$372,684	\$386,675	\$370,196	\$389,578	104.5%	105.2%

INDIGENT DEFENSE - 024
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.

Service Unit(s): 109.

EXPLANATORY NARRATIVE

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 of Yakima submitted a grant application to the Washington State Office of Public Defense (OPD) for financial assistance. The City was recently notified that Yakima would be receiving \$91,500 from OPD for use in 2015. 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
<u>Indigent Defense</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>12/31/14</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$0	\$500	\$0	\$500	\$500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	541,656	650,000	604,480	650,000	1,000,000	153.8%	153.8%
Total Expenditures	<u>\$541,656</u>	<u>\$650,500</u>	<u>\$604,480</u>	<u>\$650,500</u>	<u>\$1,000,500</u>	153.8%	153.8%

Dedicated Revenue

A State Grant provides the dedicated revenue for this service unit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
<u>Dedicated Revenue</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>12/31/14</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
330 Intergov't Revenues	\$156,600	\$150,000	\$130,725	\$130,725	\$91,500	61.0%	70.0%

CITY ADMINISTRATION
2015 BUDGET NARRATIVE

RECORDS / CITY CLERK - 014
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.

Strategic Initiatives

The addition of one half-time Department Assistant II to assist with Public Disclosure requests and Records Management processing for a total of \$32,000 was funded in the 2015 budget.

Service Unit(s): 143, 144 & 145.

PERFORMANCE STATISTICS

	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Records			
Formal Public Disclosure Requests (2013 excludes police & fire — 2014 includes police beginning 10/14 -- 2015 will include police & exclude fire)	564	1070	1933
Bid openings	41	23	34
Legislation			
Council Meetings (Regular, Special, Adjourned & Exec. Session)	44	54	59
Legislation Adopted (Resolution and Ordinance)	219	197	214
Legal Publications	87	53	49
Contracts Processed	231	235	237

AUTHORIZED PERSONNEL

Class Code	Position Title	2013	2014	2015
		Actual	Amended Budget	Proposed Budget
1234	City Clerks	1.00	1.00	1.00
7123	Department Assistant III	1.00	1.00	1.50
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	4.50

(1) .50 Department Assistant III added in 2015 to aid with Public Disclosure Requests.

(2) .60 FTE's funded by the Risk Management Fund (515).

BUDGET SUMMARY

Dept 014 Records	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
143 Records	\$277,564	\$396,853	\$416,658	\$413,847	\$406,362	102.4%	98.2%
144/145 Legislative	160,012	187,068	164,441	169,638	186,542	99.7%	110.0%
Total Expenditures	<u>\$437,577</u>	<u>\$583,921</u>	<u>\$581,099</u>	<u>\$583,485</u>	<u>\$592,904</u>	101.5%	101.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$234,009	\$259,772	\$257,490	\$254,894	\$295,773	113.9%	49.9%
200 Benefits	76,999	76,273	78,304	77,772	99,405	130.3%	16.8%
Sub-Total Salaries & Benefits	311,008	336,044	335,793	332,666	395,177	117.6%	66.7%
300 Operating Supplies	7,823	9,200	8,385	9,200	13,200	143.5%	2.2%
400 Professional Svcs & Chgs	118,746	238,677	236,921	241,619	184,527	77.3%	31.1%
Total Expenditures	<u>\$437,577</u>	<u>\$583,921</u>	<u>\$581,099</u>	<u>\$583,485</u>	<u>\$592,904</u>	101.5%	100.0%

EXPLANATORY NARRATIVE

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 \$208,591 in 2014. This line item also includes registration expenses for continuation of the City Clerk’s professional development training; conferences & workshops and subscriptions & dues for the City Clerk, Deputy City Clerk and Public Records Officer in professional organizations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Records	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$130,944	\$135,610	\$142,666	\$138,245	\$164,894	121.6%	119.3%
120 Overtime	1,063	1,500	693	1,500	1,500	100.0%	100.0%
130 Special Pay	1,353	0	1,401	0	2,800	n/a	n/a
140 Retire/Term Cashout	2,010	1,330	1,401	1,330	1,330	100.0%	100.0%
Total	135,369	138,440	146,162	141,075	170,524	123.2%	120.9%
200 Benefits	45,847	46,036	47,107	46,702	65,611	142.5%	140.5%
300 Operating Supplies							
310 Office & Oper Supplies	4,284	5,500	5,031	5,500	7,500	136.4%	136.4%
350 Small Tools & Equip	722	1,200	995	1,200	1,200	100.0%	100.0%
Total	5,006	6,700	6,026	6,700	8,700	129.9%	129.9%
400 Professional Svcs & Chgs							
410 Professional Services	99	5,000	0	100	500	10.0%	500.0%
420 Communications	3,526	3,177	2,259	3,177	3,527	111.0%	111.0%
430 Trans & Training	1,573	3,000	2,677	3,000	3,000	100.0%	100.0%
480 Repairs & Maintenance	0	500	0	500	500	100.0%	100.0%
490 Miscellaneous	86,144	194,000	212,428	212,592	154,000	79.4%	72.4%
Total	91,342	205,677	217,363	219,369	161,527	78.5%	73.6%
Total Expenditures	\$277,564	\$396,853	\$416,658	\$413,847	\$406,362	102.4%	98.2%

Legislative

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, attending council meetings and processing LEOFF pension accounts.

Account 410 Professional Services – This budget includes the professional services for codification of ordinances for the Yakima Municipal Code and is also used for temporary help needed for coverage during leave times, interpretation services and program maintenance and upgrades. In addition, this service unit supplies the funds needed 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Legislative	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$95,563	\$118,501	\$108,741	\$110,989	\$121,419	102.5%	109.4%
120 Overtime	1,057	1,500	686	1,500	1,500	100.0%	100.0%
130 Special Pay	651	0	500	0	1,000	n/a	n/a
140 Retire/Term Cashout	1,369	1,330	1,401	1,330	1,330	100.0%	100.0%
Total	98,640	121,331	111,328	113,819	125,249	103.2%	110.0%
200 Benefits	31,153	30,237	31,197	31,069	33,793	111.8%	108.8%
300 Operating Supplies							
310 Office & Oper Supplies	2,817	2,500	2,358	2,500	4,500	180.0%	180.0%
400 Professional Svcs & Chgs							
410 Professional Services	25,868	30,000	18,086	20,000	20,000	66.7%	100.0%
420 Communications	270	1,000	248	250	1,000	100.0%	400.0%
430 Trans & Training	439	1,000	239	1,000	1,000	100.0%	100.0%
490 Miscellaneous	826	1,000	984	1,000	1,000	100.0%	100.0%
Total	27,403	33,000	19,558	22,250	23,000	69.7%	103.4%
Total Expenditures	\$160,012	\$187,068	\$164,441	\$169,638	\$186,542	99.7%	110.0%

Dedicated Revenue

The revenue in this service unit consist of copy charges for Public Disclosure Requests (PDR's).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Dedicated Revenue	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
340 Chrgs f/Goods & Svcs	\$79	\$90	\$529	\$90	\$100	111.1%	111.1%

GANG FREE / EMERGENCY MANAGEMENT - 026
GENERAL FUND

City Manager
Emergency Prep / Gang Free Initiative 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 2014 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 2014 budget also included the addition of the Gang Free Initiative (GFI) 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. Prior to 2014 the GFI contracts were included in the Police Department (031) budget.

In previous years, Yakima was a part of the Yakima Valley Office of Emergency Management. The joint operation included Yakima County and 13 other cities. In 2015, the City took over the administration of Emergency Management services, included it within the GFI fund, and added a part time position to help oversee this function.

Strategic Initiatives

This fund had one Strategic Initiative in 2015 – the addition of one half-time Emergency Preparedness Specialist in the amount of \$52,100.

Service Unit(s): 260 & 337.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1236	Gang Free Initiative Program Manager ⁽¹⁾	0.00	1.00	1.00
6701	Emergency Management Specialist ⁽²⁾	0.00	0.00	0.50
Total Personnel		0.00	1.00	1.50

- (1) The Manager position was added in the 2014 budget to oversee the Gang Free Initiative (GFI) program.
 (2) The Emergency Management Specialist was added in the 2015 budget to help with the Emergency Preparedness program.

BUDGET SUMMARY

Dept 026 Gang Free/Emerg Prep	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
260 Gang Free Initiative	\$0	\$333,105	\$307,289	\$330,972	\$230,820	69.3%	69.7%
337 Emergency Preparedness	0	0	5,725	9,500	212,246	n/a	2234.2%
Total Expenditures	\$0	\$333,105	\$313,014	\$340,472	\$443,066	133.0%	130.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$0	\$64,396	\$66,350	\$61,500	\$163,331	253.6%	265.6%
200 Benefits	0	24,222	22,437	24,222	56,486	233.2%	233.2%
Sub-Total Salaries & Benefits	0	88,618	88,786	85,722	219,816	248.0%	256.4%
300 Operating Supplies	0	0	2,253	6,000	10,500	n/a	2.4%
400 Professional Svcs & Chgs	0	244,487	221,974	248,750	212,750	87.0%	85.5%
Total Expenditures	\$0	\$333,105	\$313,014	\$340,472	\$443,066	133.0%	130.1%

EXPLANATORY NARRATIVE

Gang Free Initiative

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Gang Free Initiative	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$0	\$64,396	\$66,350	\$61,500	\$65,425	101.6%	106.4%
200 Benefits	0	24,222	22,437	24,222	18,395	75.9%	75.9%
300 Operating Supplies							
310 Office & Oper Supplies	0	0	250	1,000	1,000	n/a	100.0%
350 Small Tools & Equip	0	0	2,003	500	2,500	n/a	500.0%
Total	0	0	2,253	1,500	3,500	n/a	233.3%
400 Professional Svcs & Chgs							
410 Professional Services	0	237,487	213,089	237,000	125,000	52.6%	52.7%
430 Trans & Training	0	0	2,154	2,500	5,000	n/a	200.0%
490 Miscellaneous	0	7,000	1,006	4,250	13,500	192.9%	317.6%
Total	0	244,487	216,249	243,750	143,500	58.7%	58.9%
Total Expenditures	\$0	\$333,105	\$307,289	\$330,972	\$230,820	69.3%	69.7%

Emergency Preparedness

Washington State requires cities to establish and maintain a Comprehensive Emergency Management Plan (CEMP) in order to participate in other state and federal programs. This plan provides a basis for coordinating emergency operations when it comes to potentially devastating disasters in the city. This plan must be adopted, maintained, and resubmitted for state review every three years. This service unit oversees these functions.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Emergency Preparedness	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$0	\$0	\$0	\$0	\$97,905	n/a	n/a
200 Benefits	0	0	0	0	38,091	n/a	n/a
300 Operating Supplies							
350 Small Tools & Equip	0	0	0	4,500	7,000	n/a	155.6%
400 Professional Svcs & Chgs							
410 Professional Services	0	0	5,725	0	47,000	n/a	n/a
430 Trans & Training	0	0	0	5,000	15,000	n/a	300.0%
490 Miscellaneous	0	0	0	0	7,250	n/a	n/a
Total	0	0	5,725	5,000	69,250	n/a	1385.0%
Total Expenditures	\$0	\$0	\$5,725	\$9,500	\$212,246	n/a	2234.2%

INFORMATION TECHNOLOGY - 052

GENERAL FUND

City Manager
Information Technology 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
- Creation, enhancement, and support of Web Bases applications and services
- Document services to include; printing, copying, and creation both in paper and electronic formats

Service Unit(s): 351, 352 & 353.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1291	Information Technology Manager ⁽¹⁾	0.00	1.00	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	5.00
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	1.00	1.00
2119	Telephone Technician ⁽⁵⁾	0.00	0.00	1.00
4520	Electronics Technician I ⁽⁶⁾	0.00	1.00	1.00
4521	Electronics Technician II ⁽⁶⁾	0.00	1.00	1.00
4522	Electronic Supervisor ⁽⁶⁾	0.00	1.00	1.00
7171	Communications & Tech Office Asst	1.00	1.00	1.00
7611	Print Shop Operator	1.00	1.00	1.00

Class Code	Position Title	2013	2014	2015
		Actual	Amended Budget	Proposed Budget
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		18.00	23.00	22.00

- (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 2014 and 2015 reorganizations of the Information Technology department.
- (3) The 2014 budget added one Web Application Developer/Admin position, and restored the Senior Application Developer positions - these positions were consequently removed in the 2015 reorganization.
- (4) Information Technology System Administrator position was added mid-year 2014.
- (5) The Telephone Technician position was added in the 2015 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 2014 budget, and the other is being eliminated and replaced by the Senior Applications Developer (Exempt) position in the 2015 reorganization.

BUDGET SUMMARY

Dept 052 Information Tech	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
351 Crim Justice Sls Tx .3%	\$122,765	\$136,191	\$126,651	\$118,982	\$136,430	100.2%	114.7%
351 Information Tech Services	2,033,208	2,418,196	2,215,970	2,358,720	2,304,588	95.3%	97.7%
352 Electronic Tech Services	0	339,731	348,712	361,165	344,787	101.5%	95.5%
353 Copy Center	142,041	153,494	157,988	114,244	106,542	69.4%	93.3%
Total Expenditures	\$2,298,015	\$3,047,612	\$2,849,321	\$2,953,110	\$2,892,348	94.9%	97.9%

Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% of Total
100 Salaries & Wages	\$1,166,681	\$1,603,441	\$1,515,989	\$1,529,863	\$1,612,532	100.6%	55.8%
200 Benefits	386,941	520,641	496,418	520,641	531,322	102.1%	18.4%
Sub-Total Salaries & Benefits	1,553,622	2,124,082	2,012,407	2,050,503	2,143,854	100.9%	74.1%
300 Operating Supplies	121,586	219,650	189,188	194,750	125,150	57.0%	4.3%
400 Professional Svcs & Chgs	574,714	597,902	566,698	601,879	578,344	96.7%	20.0%
600 Capital Outlays	35,326	95,000	70,478	95,000	45,000	47.4%	1.6%
700 Debt Service	11,744	10,681	10,147	10,681	0	0.0%	0.0%
900 Interfund Pymt f/Svcs	1,023	297	403	297	0	0.0%	0.0%
Total Expenditures	\$2,298,015	\$3,047,612	\$2,849,321	\$2,953,110	\$2,892,348	94.9%	100.0%

EXPLANATORY NARRATIVE

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.

Account 480 Professional Services – This account funds the Police Department share of the operating costs for YAKCORPS which is the consortium of agencies using the Spillman CAD system.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Criminal Just Sls Tx .3%	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$26,259	\$14,995	\$22,107	\$14,995	\$10,739	71.6%	71.6%
120 Overtime	24	250	5	0	0	0.0%	n/a
Total	26,284	15,245	22,111	14,995	10,739	70.4%	71.6%
200 Benefits	2,254	1,545	2,099	1,545	1,015	65.7%	65.7%
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	94,227	119,400	102,441	102,441	124,676	104.4%	121.7%
Total Expenditures	\$122,765	\$136,191	\$126,651	\$118,982	\$136,430	100.2%	114.7%

Information Technology Services

Information Technology Services is responsible for six areas of computer and technology support for all City departments:

- Applications Support which includes all major city business systems to include; Financial, payroll, utility billing, work orders and a significant number of other applications and computer programs that support all city departments and functions.
- Operations Support which provides:
 - Installation, maintenance and support of personal computers and workstations, peripheral equipment, office automation systems and, video conferencing throughout the city.
 - Network engineering of the data communications network, including extensive wireless and mobile wireless data communications systems.
 - Systems Administration which provides the backbone of base operating systems, security, server functions and overall operation and health of the city's data systems.

- Installation, maintenance and support of wireless communications from cellular telephones to vehicle modems and other devices.
- Installation, maintenance and support of the city telephone system.
- All the above services to the Cities of Selah and Union Gap as well as mobile device support to numerous other public safety agencies.
- 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.
- Web Services to include creation, implementation, and maintenance of a variety of applications from the City public website, to the internal employee website, CityICE, to websites for associated organization, to web based applications. Also provides these services to the cities of Selah and Union Gap

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Information Tech Services	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$1,048,091	\$1,286,632	\$1,162,254	\$1,188,858	\$1,284,460	99.8%	108.0%
120 Overtime	15,071	10,000	15,159	13,000	10,000	100.0%	76.9%
130 Special Pay	27,104	16,000	29,652	31,000	27,000	168.8%	87.1%
140 Retire/Term Cashout	7,593	10,500	9,610	10,500	10,500	100.0%	100.0%
Total	1,097,859	1,323,132	1,216,674	1,243,358	1,331,960	100.7%	107.1%
200 Benefits	363,505	424,999	403,605	424,999	431,006	101.4%	101.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Information Tech Services	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
300 Operating Supplies							
310 Office/Oper Supplies	7,471	10,000	26,392	25,000	10,000	100.0%	40.0%
320 Fuel Consumed	1,440	1,000	1,761	1,000	1,500	150.0%	150.0%
340 Purchase for Resale	0	0	-18,431	0	0	n/a	n/a
350 Small Tools & Equip	77,001	120,550	117,128	120,550	70,550	58.5%	58.5%
Total	85,911	131,550	126,850	146,550	82,050	62.4%	56.0%
400 Professional Svcs & Chgs							
410 Professional Services	75,772	50,000	72,703	50,000	50,000	100.0%	100.0%
420 Communications	25,262	22,509	25,459	27,048	27,932	124.1%	103.3%
430 Trans/Training	5,987	8,140	11,495	8,140	8,140	100.0%	100.0%
450 Oper Rentals & Leases	7,488	22,500	18,651	22,500	22,500	100.0%	100.0%
480 Repairs/Maintenance	326,958	335,366	261,363	336,125	301,000	89.8%	89.6%
490 Miscellaneous	9,140	5,000	8,693	5,000	5,000	100.0%	100.0%
Total	450,607	443,515	398,364	448,813	414,572	93.5%	92.4%
640 Machinery/Equipment	35,326	95,000	70,478	95,000	45,000	47.4%	47.4%
Total Expenditures	<u>\$2,033,208</u>	<u>\$2,418,196</u>	<u>\$2,215,970</u>	<u>\$2,358,720</u>	<u>\$2,304,588</u>	95.3%	97.7%

Electronic Technology Support

This service unit is new to Information Technology in 2015. 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Electronic Tech Services	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$0	\$218,630	\$192,857	\$195,035	\$220,782	101.0%	113.2%
120 Overtime	0	4,000	2,807	2,000	4,000	100.0%	200.0%
130 Special Pay	0	0	304	0	0	n/a	n/a
140 Retire/Term Cashout	0	0	35,819	31,040	0	n/a	0.0%
Total	0	222,630	231,787	228,075	224,782	101.0%	98.6%
200 Benefits	0	74,577	71,138	74,577	78,505	105.3%	105.3%
300 Supplies							
310 Office/Oper Supplies	0	28,000	15,645	28,000	23,000	82.1%	82.1%
350 Small Tools & Equip	0	8,100	2,408	8,100	8,100	100.0%	100.0%
Total	0	36,100	18,053	36,100	31,100	86.1%	86.1%
400 Professional Svcs & Chgs							
410 Professional Services	0	0	12,593	12,013	0	n/a	0.0%
420 Communications	0	3,025	2,754	0	0	0.0%	n/a
450 Oper Rentals & Leases	0	3,400	3,183	3,400	3,400	100.0%	100.0%
480 Repairs/Maintenance	0	0	9,205	7,000	7,000	n/a	100.0%
Total	0	6,425	27,735	22,413	10,400	161.9%	46.4%
Total Expenditures	<u>\$0</u>	<u>\$339,731</u>	<u>\$348,712</u>	<u>\$361,165</u>	<u>\$344,787</u>	101.5%	95.5%

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 Document 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.

The center also is central to the creation of electronic documents supporting the City's initiatives to become more efficient both in terms of processing time and energy and resources use.

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

Account 340 Items Purchased for Resale – Prior to the implementation of the new Financial Management System, inventory items (i.e. paper, ink, etc.) were included in the budget and then included in the charge back for services. With the new system, inventory is being charged out directly, so the budget went from \$40,000 to \$-0-.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Copy Center	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$41,935	\$41,934	\$43,149	\$41,934	\$44,051	105.0%	105.0%
120 Overtime	0	500	0	500	500	100.0%	100.0%
130 Special Pay	603	0	1,000	1,000	500	n/a	50.0%
140 Retire/Term Cashout	0	0	1,268	0	0	n/a	n/a
Total	42,537	42,434	45,417	43,434	45,051	106.2%	103.7%
200 Benefits	21,182	19,520	19,578	19,520	20,795	106.5%	106.5%
300 Operating Supplies							
310 Office & Oper Supplies	10,488	12,000	4,213	12,000	12,000	100.0%	100.0%
340 Items Pchsd f/Resale	25,187	40,000	40,072	100	0	0.0%	0.0%
Total	35,675	52,000	44,285	12,100	12,000	23.1%	99.2%
400 Professional Svcs & Chgs							
420 Communications	201	124	170	124	258	208.1%	208.1%
430 Trans & Training	16	88	0	88	88	100.0%	100.0%
440 Taxes & Assessments	865	0	625	0	0	n/a	n/a
480 Repairs & Maintenance	28,523	28,000	37,363	28,000	28,000	100.0%	100.0%
490 Miscellaneous	275	350	0	0	350	100.0%	n/a
Total	29,880	28,562	38,158	28,212	28,696	100.5%	101.7%
700 Debt Service Principal	11,744	10,681	10,147	10,681	0	0.0%	0.0%
800 Debt Service Int/Other	1,023	297	403	297	0	0.0%	0.0%
Total Expenditures	\$142,041	\$153,494	\$157,988	\$114,244	\$106,542	69.4%	93.3%

Dedicated Revenue

Revenues consist of GIS and Information Technology services to other governmental agencies, inspections, a telecommunications lease and printing services provided to both internal City divisions and non-city customers.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Dedicated Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
330 Intergov't Revenues	\$24,000	\$101,010	\$142,216	\$136,050	\$134,450	133.1%	98.8%
340 Chrgs f/Goods & Svcs	160,181	351,226	228,958	251,528	251,326	71.6%	99.9%
360 Miscellaneous Revenues	0	9,828	0	9,828	9,828	100.0%	100.0%
Total Revenues	\$184,181	\$462,064	\$371,174	\$397,406	\$395,604	85.6%	99.5%

COMMUNITY RELATIONS - 125

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 192), and 2) Y-PAC (Charter Cable channel 194).**
- **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, a Public/Educational/Government ("PEG") Access fee paid by Charter Communications, and other minor miscellaneous revenue sources.

Service Unit(s): 125 & 126.

PERFORMANCE STATISTICS

Community Relations Division	October 2012 thru October 2013	October 2013 thru October 2014
YCTV community programming ⁽¹⁾	113 programs – 52 hours	119 programs – 64 hours
“Imported” Programming ⁽²⁾	163 programs – 110.25 hours	178 programs – 97.5 hours
Production Equipment (cameras, misc, etc.) Used by YCTV producers ⁽³⁾	107 hours per week	97 hours per week
Editing Equipment Use by YCTV producers ⁽⁴⁾	67 hours per week	56 hours per week
YCTV Producers Trained ⁽⁵⁾	54	43
YPAC Programming ⁽⁶⁾	325 programs – 377.50 hours	337 programs – 347.25 hours
Program Sales Revenue ⁽⁷⁾	\$345	\$234

- (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	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1255	Communications & Public Affairs Director	1.00	1.00	1.00
2245	Community Relations Specialist ⁽¹⁾	1.00	1.00	1.00
2246	Senior Community Relations Specialist ⁽¹⁾	1.00	1.00	1.00
2252	Community Programming Coordinator	1.00	1.00	1.00
2254	Municipal Producer	1.00	1.00	1.00
Total Personnel		5.00	5.00	5.00

BUDGET SUMMARY

Dept 125 Community Relations	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Exp Summary By Service Unit							
125 Capital Improvement	\$333,014	\$39,000	\$70,044	\$19,000	\$39,000	100.0%	205.3%
126 Cable Communications	579,023	562,850	527,185	570,455	571,714	101.6%	100.2%
Total Expenditures	<u>\$912,037</u>	<u>\$601,850</u>	<u>\$597,230</u>	<u>\$589,455</u>	<u>\$610,714</u>	101.5%	103.6%
Rev Summary By Service Unit							
310 Taxes	\$557,683	\$550,000	\$649,605	\$585,000	\$595,000	108.2%	101.7%
360 Miscellaneous Revenues	1,715	1,600	865	1,600	1,600	100.0%	100.0%
Total Revenues	<u>\$559,398</u>	<u>\$551,600</u>	<u>\$650,470</u>	<u>\$586,600</u>	<u>\$596,600</u>	108.2%	101.7%
Fund Balance							
Beginning Balance	\$902,872	\$535,672	\$550,233	\$550,233	\$547,378	102.2%	99.5%
Revenues Less Expenditures	-352,639	-50,250	53,240	-2,855	-14,114	28.1%	494.3%
Ending Balance	<u>\$550,233</u>	<u>\$485,422</u>	<u>\$603,473</u>	<u>\$547,378</u>	<u>\$533,264</u>	109.9%	97.4%

Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% of Total
100 Salaries & Wages	\$302,994	\$307,577	\$320,338	\$323,610	\$333,538	108.4%	54.6%
200 Benefits	115,250	107,527	107,446	107,527	114,277	106.3%	18.7%
Sub-Total Salaries & Benefits	418,244	415,104	427,784	431,137	447,814	107.9%	73.3%
300 Operating Supplies	31,595	44,203	15,178	37,203	44,203	100.0%	7.2%
400 Professional Svcs & Chgs	143,383	112,978	84,530	113,550	89,131	78.9%	14.6%
600 Capital Outlay	316,250	27,000	67,173	5,000	27,000	100.0%	4.4%
Transfers Out	2,565	2,565	2,565	2,565	2,565	100.0%	0.4%
Total Expenditures	<u>\$912,037</u>	<u>\$601,850</u>	<u>\$597,230</u>	<u>\$589,455</u>	<u>\$610,714</u>	101.5%	100.0%

EXPLANATORY NARRATIVE

This fund provides accurate tracking of expenditures using funds from PEG Access fee paid 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.

CAPITAL EXPENDITURES

Item	Cost	Funding Source	Justification
YCTV/Y-PAC acquisition gear (cameras, microphones, cords, etc.)	\$13,000	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	\$25,000	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	\$15,000	Franchise Fees	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 "C" upgrade	\$14,000	Franchise Fees	Additional software and hardware upgrades are required in order to maximize the capabilities of the three YCTV / Y-PAC editing suites currently in operation.
City Council Chambers video and audio technology upgrade	\$32,000	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 current technology is necessary in order to continue to provide high-quality programming to viewers.
Ancillary YCTV / Y-PAC production gear (portable lighting, wireless microphones, tripods, tape-less recorders,	\$7,000	Access Television Facilities and Equipment Grant	As the transition to an all-digital platform for YCTV and Y-PAC productions continues, ancillary gear also needs to be replaced so as to be compatible with digital equipment.
Total	\$106,000		

Capital Improvement

This service unit provides accurate tracking of expenditures directly related to equipment and facilities enhancements associated with YCTV and Y-PAC. Revenues in this service unit are generated by a 50-cent-per-subscriber PEG (Public/Educational/Government) access fee paid by Charter Communications in accordance with the terms of the cable communications franchise renegotiated in 2014. Use of PEG fee revenue is restricted by the cable communications franchise and federal law to expenditures related to YCTV and Y-PAC equipment and facilities.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Capital Improvement	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$14,434	\$25,000	\$2,871	\$18,000	\$25,000	100.0%	138.9%
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	2,330	2,000	0	1,000	2,000	100.0%	200.0%
600 Capital Outlay							
620 Buildings	316,250	0	0	0	0	n/a	n/a
640 Machinery & Equipment	0	12,000	67,173	0	12,000	100.0%	n/a
Total	316,250	12,000	67,173	0	12,000	100.0%	n/a
Total Expenditures	\$333,014	\$39,000	\$70,044	\$19,000	\$39,000	100.0%	205.3%

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 200 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 410 Professional Services This account is primarily used to support efforts by the City to enhance cultural and entertainment options in the community and to cross-promote economic development initiatives and for furthering the community outreach initiatives of the Community Relations office and to advertise special YCTV or Y-PAC programming.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Cable Communications	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$292,181	\$305,377	\$308,762	\$311,910	\$324,338	106.2%	104.0%
120 Overtime	65	1,000	491	1,000	1,000	100.0%	100.0%
130 Special Pay	4,843	1,200	6,451	5,700	3,200	266.7%	56.1%
140 Retire/Term Cashout	5,906	0	4,634	5,000	5,000	n/a	100.0%
Total	302,994	307,577	320,338	323,610	333,538	108.4%	103.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Cable Communications	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
200 Benefits	115,250	107,527	107,446	107,527	114,277	106.3%	106.3%
300 Operating Supplies							
310 Office & Oper Supplies	1,844	3,750	1,001	3,750	3,750	100.0%	100.0%
320 Fuel	409	453	359	453	453	100.0%	100.0%
350 Small Tools & Equip	14,908	15,000	10,947	15,000	15,000	100.0%	100.0%
Total	17,161	19,203	12,307	19,203	19,203	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	124,863	88,506	69,109	90,006	64,118	72.4%	71.2%
420 Communications	2,962	2,433	1,889	2,071	2,617	107.6%	126.4%
430 Trans & Training	589	1,609	2,871	2,075	2,575	160.0%	124.1%
450 Rentals & Leases	461	1,500	0	1,500	1,500	100.0%	100.0%
470 Public Utility Services	5,351	7,249	4,957	7,249	7,571	104.4%	104.4%
480 Repairs & Maintenance	3,190	4,632	2,385	4,600	3,700	79.9%	80.4%
490 Miscellaneous	3,636	5,050	3,319	5,050	5,050	100.0%	100.0%
Total	141,053	110,978	84,530	112,550	87,131	78.5%	77.4%
600 Capital Outlay							
630 Impr Other Than Bldg	0	5,000	0	5,000	5,000	100.0%	100.0%
640 Machinery & Equipment	0	10,000	0	0	10,000	100.0%	n/a
Total	0	15,000	0	5,000	15,000	100.0%	300.0%
Transfers Out							
Vehicle Replacement Reserve	2,565	2,565	2,565	2,565	2,565	100.0%	100.0%
Total Expenditures	\$579,023	\$562,850	\$527,185	\$570,455	\$571,714	101.6%	100.2%

Revenue

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$902,872	\$535,672	\$550,233	\$550,233	\$547,378	102.2%	99.5%
320 Licenses & Permits	557,683	550,000	649,605	585,000	595,000	108.2%	101.7%
360 Miscellaneous Revenues	1,715	1,600	865	1,600	1,600	100.0%	100.0%
Total Revenues	\$1,462,270	\$1,087,272	\$1,200,703	\$1,136,833	\$1,143,978	105.2%	100.6%

ECONOMIC DEVELOPMENT - 025
GENERAL FUND

City Manager
Economic Development Manager

Tony O'Rourke
Sean Hawkins

DEFINITION

The Economic Development Department was created in 2013 to separately account for expenditures associated with economic development in the City of Yakima. The new Economic Development Manager position was added in late 2013 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. Capital expenditures related to the development of the former sawmill site are accounted for in the Yakima Revenue Development Area fund (323).

Strategic Initiatives

The Economic Development fund had four Strategic Initiatives funded in 2015.

- The addition of one Economic Development Department Assistant (\$65,900).
- Wine, craft beer and cider marketing/branding (\$50,000)
- The enhancement/expansion of downtown special events (expenditures to be offset by revenues from the events).
- Airport marketing funded 50/50 by a DOT grant and the City (\$125,000/\$125,000).

Service Unit(s): 251.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1275	Economic Development Manager ⁽¹⁾	1.00	1.00	1.00
1239	Strategic Projects Manager ⁽¹⁾⁽²⁾	1.00	1.00	0.00
7181	Economic Development Department Asst II	0.00	0.00	1.00
Total Personnel⁽¹⁾		2.00	2.00	2.00

(1) Positions were added due to a mid-year reorganization approved by Council on August 21, 2013.

(2) Strategic Projects Manager deleted for budget year 2015.

(3) Economic Development DA-II added in 2015 to aid in administering events.

BUDGET SUMMARY

Dept 025 Economic Development	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
251 Economic Development	\$503,185	\$511,733	\$456,317	\$449,242	\$702,329	137.2%	156.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$206,615	\$203,141	\$147,739	\$147,377	\$141,749	69.8%	31.6%
200 Benefits	50,885	51,592	36,382	36,565	48,279	93.6%	10.7%
Sub-Total Salaries & Benefits	257,500	254,733	184,121	183,942	190,029	74.6%	42.3%
300 Operating Supplies	31,584	5,000	1,290	3,000	2,500	50.0%	0.6%
400 Professional Svcs & Chgs	214,101	252,000	270,906	262,300	509,800	202.3%	113.5%
Total Expenditures	\$503,185	\$511,733	\$456,317	\$449,242	\$702,329	137.2%	156.3%

EXPLANATORY NARRATIVE

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 2014, 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. In addition, this fund is also 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 2015.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Economic Development	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$201,597	\$203,141	\$146,739	\$146,377	\$141,749	69.8%	96.8%
130 Special Pay	2,000	0	1,000	1,000	0	n/a	0.0%
140 Retire/Term Cashout	3,018	0	0	0	0	n/a	n/a
Total	206,615	203,141	147,739	147,377	141,749	69.8%	96.2%
200 Benefits	50,885	51,592	36,382	36,565	48,279	93.6%	132.0%
300 Operating Supplies							
350 Small Tools & Equip	31,584	5,000	1,290	3,000	2,500	50.0%	83.3%

400 Professional Svcs & Chgs							
410 Professional Services	207,098	245,000	264,632	255,000	502,500	205.1%	197.1%
420 Communications	690	1,000	1,524	1,300	1,300	130.0%	100.0%
430 Trans & Training	2,182	3,000	2,097	3,000	3,000	100.0%	100.0%
490 Miscellaneous	4,131	3,000	2,653	3,000	3,000	100.0%	100.0%
Total	<u>214,101</u>	<u>252,000</u>	<u>270,906</u>	<u>262,300</u>	<u>509,800</u>	202.3%	194.4%
Total Expenditures	<u>\$503,185</u>	<u>\$511,733</u>	<u>\$456,317</u>	<u>\$449,242</u>	<u>\$702,329</u>	137.2%	156.3%

Dedicated Revenue

This service unit's revenue consists of a US DOT Grant for air service promotion and concessions.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Dedicated Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
330 Intergovernmental	\$0	\$0	\$0	\$0	\$125,000	n/a	n/a
360 Miscellaneous Revenues	\$8,167	\$40,000	\$28,720	\$12,000	\$127,500	318.8%	1062.5%
Total Revenues	<u>\$8,167</u>	<u>\$40,000</u>	<u>\$28,720</u>	<u>\$12,000</u>	<u>\$252,500</u>	631.3%	2104.2%

CITY ADMINISTRATION
2015 BUDGET NARRATIVE

ECONOMIC DEVELOPMENT FUND - 123

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 the Neighborhood Development fund (124).

Service Unit(s): 253 & 254.

AUTHORIZED PERSONNEL

Economic Development funds 1.65 FTE's in Code Administration.

Dept 123 Economic Dev Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
253 Administration	\$177,727	\$172,887	\$175,449	\$174,587	\$121,633	70.4%	69.7%
254 Commercial Events	101,761	283,735	255,241	282,035	114,133	40.2%	40.5%
Total Expenditures	<u>\$279,488</u>	<u>\$456,622</u>	<u>\$430,690</u>	<u>\$456,622</u>	<u>\$235,766</u>	51.6%	51.6%
Rev Summary By Service Unit							
330 Intergovernmental	\$95,641	\$80,000	\$98,635	\$94,000	\$100,000	125.0%	106.4%
340 Chrgs f/Goods & Svcs	169,848	178,000	178,000	178,000	122,000	68.5%	68.5%
Total Revenues	<u>\$265,489</u>	<u>\$258,000</u>	<u>\$276,635</u>	<u>\$272,000</u>	<u>\$222,000</u>	86.0%	81.6%
Fund Balance							
Beginning Balance	\$253,488	\$227,304	\$239,489	\$239,489	\$54,866	24.1%	22.9%
Revenues Less Expenditures	-13,999	-198,622	-154,055	-184,622	-13,766	6.9%	7.5%
Ending Balance	<u>\$239,489</u>	<u>\$28,682</u>	<u>\$85,434</u>	<u>\$54,867</u>	<u>\$41,100</u>	143.3%	74.9%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$120,242	\$119,466	\$120,967	\$121,166	\$83,074	69.5%	35.2%
200 Personnel Benefits	57,485	53,421	54,482	53,421	38,559	72.2%	16.4%
Sub-Total Salaries & Benefits	177,727	172,887	175,449	174,587	121,633	70.4%	51.6%
400 Professional Svcs & Chgs	101,761	283,735	255,241	282,035	114,133	40.2%	48.4%
Total Expenditures	<u>\$279,488</u>	<u>\$456,622</u>	<u>\$430,690</u>	<u>\$456,622</u>	<u>\$235,766</u>	51.6%	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 \$100,000 in 2015, which is slightly more than the 2014 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.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Administration	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$118,735	\$119,466	\$118,466	\$118,664	\$83,074	69.5%	70.0%
130 Special Pay	1,506	0	2,501	2,502	0	n/a	0.0%
Total	120,242	119,466	120,967	121,166	83,074	69.5%	68.6%
200 Benefits	57,485	53,421	54,482	53,421	38,559	72.2%	72.2%
Total Expenditures	<u>\$177,727</u>	<u>\$172,887</u>	<u>\$175,449</u>	<u>\$174,587</u>	<u>\$121,633</u>	70.4%	69.7%

Commercial Events

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, and will also support outreach and marketing of economic programs and benefits. Included in this budget is \$72,000 for an economic development lobbyist in Washington DC and \$33,000 to support New Vision.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Commercial Events	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$101,030	\$282,000	\$250,299	\$277,000	\$112,000	39.7%	40.4%
430 Trans & Training	0	1,000	4,211	4,300	1,000	100.0%	23.3%
470 Public Utility Services	731	735	731	735	1,133	154.1%	154.1%
Total Expenditures	<u>\$101,761</u>	<u>\$283,735</u>	<u>\$255,241</u>	<u>\$282,035</u>	<u>\$114,133</u>	40.2%	40.5%

Revenue

This service unit's revenue consists of intergovernmental assistance (State assistance for economically disadvantaged cities) and a transfer from the Neighborhood Development fund (124) to pay for Code Compliance services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$253,488	\$227,304	\$239,489	\$239,489	\$54,866	24.1%	22.9%
330 Intergovernmental	95,641	80,000	98,635	94,000	100,000	125.0%	106.4%
340 Chrgs f/Goods & Svcs	169,848	178,000	178,000	178,000	122,000	68.5%	68.5%
Total Revenues	<u>\$349,129</u>	<u>\$307,304</u>	<u>\$338,124</u>	<u>\$333,489</u>	<u>\$154,866</u>	50.4%	46.4%

DOWNTOWN YAKIMA BUSINESS IMPROVEMENT DISTRICT (DYBID) - 161

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 2013 and included a new maintenance service contract. A reduction in the DYBID area was approved by City Council for the 2014 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.

Service Unit(s): 261, 262, 263 & 264.

BUDGET SUMMARY

Dept 161 Downtown Bus Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
261/262 DYBID Operations	\$254,355	\$224,358	\$228,416	\$230,000	\$197,500	88.0%	85.9%
263/264 DYBID Parking	3,509	20,000	1,415	2,750	0	0.0%	0.0%
Total Expenditures	<u>\$257,864</u>	<u>\$244,358</u>	<u>\$229,831</u>	<u>\$232,750</u>	<u>\$197,500</u>	80.8%	84.9%
Rev Summary By Service Unit							
360 Miscellaneous Revenues	\$211,887	\$235,170	\$204,560	\$200,340	\$197,840	84.1%	98.8%
Fund Balance							
Beginning Balance	\$83,656	\$31,304	\$37,679	\$37,679	\$5,270	16.8%	14.0%
Revenues Less Expenditures	-45,977	-9,188	-25,271	-32,410	340	3.7%	1.0%
Ending Balance	<u>\$37,679</u>	<u>\$22,116</u>	<u>\$12,409</u>	<u>\$5,269</u>	<u>\$5,610</u>	25.4%	106.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$54,089	\$55,000	\$46,379	\$49,500	\$15,000	27.3%	7.6%
400 Professional Svcs & Chgs	203,775	189,358	183,452	183,250	182,500	96.4%	92.4%
Total Expenditures	<u>\$257,864</u>	<u>\$244,358</u>	<u>\$229,831</u>	<u>\$232,750</u>	<u>\$197,500</u>	80.8%	100.0%

EXPLANATORY NARRATIVE

DYBID Operations

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)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
DYBID Operations	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$50,580	\$45,000	\$45,129	\$47,000	\$15,000	33.3%	31.9%
400 Professional Svcs & Chgs							
410 Professional Services	203,775	179,358	183,287	183,000	182,500	101.8%	99.7%
Total Expenditures	<u>\$254,355</u>	<u>\$224,358</u>	<u>\$228,416</u>	<u>\$230,000</u>	<u>\$197,500</u>	88.0%	85.9%

DYBID Parking

This service unit accounts for expenditures related to parking facilities. At the end of 2013, the Council passed an ordinance to discontinue charging for parking in the downtown core. Accordingly, there were minimal parking related expenses in 2014, and none expected in 2015.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
DYBID Parking	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$3,509	\$10,000	\$1,250	\$2,500	\$0	0.0%	0.0%
400 Professional Svcs & Chgs							
410 Professional Services	0	10,000	0	0	0	0.0%	n/a
470 Public Utility Services	0	0	132	150	0	n/a	0.0%
490 Miscellaneous	0	0	33	100	0	n/a	0.0%
Total	<u>0</u>	<u>10,000</u>	<u>165</u>	<u>250</u>	<u>0</u>	<u>0.0%</u>	<u>0.0%</u>
Total Expenditures	<u>\$3,509</u>	<u>\$20,000</u>	<u>\$1,415</u>	<u>\$2,750</u>	<u>\$0</u>	<u>0.0%</u>	<u>0.0%</u>

Revenue

Self-assessments for area businesses are based on calculations that include assessed property value, business license assessments and nonprofit assessments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$83,656	\$31,304	\$37,679	\$37,679	\$5,270	16.8%	14.0%
360 Miscellaneous Revenues	211,887	235,170	204,560	200,340	197,840	84.1%	98.8%
Total Revenues	<u>\$295,543</u>	<u>\$266,474</u>	<u>\$242,239</u>	<u>\$238,019</u>	<u>\$203,110</u>	76.2%	85.3%

CITY ADMINISTRATION
2015 BUDGET NARRATIVE

CBD CAPITAL IMPROVEMENT - 321

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.

Service Unit(s): 257, 258 & 712.

BUDGET SUMMARY

Dept 321 CBD Cap Impr Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
257/258/712 Comm Area Dev	\$220,508	\$131,000	\$119,783	\$106,152	\$91,000	69.5%	85.7%
Rev Summary By Service Unit							
330 Intergov't Revenues	\$0	\$40,000	\$40,000	\$40,000	\$0	0.0%	0.0%
360 Miscellaneous Revenues	20,348	22,400	32,745	26,220	26,220	117.1%	100.0%
390 Other Financing Sources	28,000	0	0	0	0	n/a	n/a
Total Revenues	<u>\$48,348</u>	<u>\$62,400</u>	<u>\$72,745</u>	<u>\$66,220</u>	<u>\$26,220</u>	42.0%	39.6%
Fund Balance							
Beginning Balance	\$335,424	\$156,385	\$163,264	\$163,264	\$123,332	78.9%	75.5%
Revenues Less Expenditures	-172,160	-68,600	-47,038	-39,932	-64,780	94.4%	162.2%
Ending Balance	<u>\$163,264</u>	<u>\$87,785</u>	<u>\$116,226</u>	<u>\$123,332</u>	<u>\$58,552</u>	66.7%	47.5%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Operating Supplies	\$24,130	\$11,000	\$4,874	\$5,200	\$11,000	100.0%	12.1%
400 Professional Svcs & Chgs	196,379	120,000	114,909	100,952	80,000	66.7%	87.9%
Total Expenditures	<u>\$220,508</u>	<u>\$131,000</u>	<u>\$119,783</u>	<u>\$106,152</u>	<u>\$91,000</u>	69.5%	100.0%

EXPLANATORY NARRATIVE

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.

Account 480 Repairs and Maintenance – A portion of this (\$50,000) represents the City’s contribution to the Downtown Clean and Safe initiative funded by DYBID assessments (see Downtown Yakima Business Improvement District, fund 161). Since ongoing revenue only covers about half of this commitment, a new funding source will need to be found in the future.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Commercial Area Development	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$145	\$1,000	\$0	\$200	\$1,000	100.0%	500.0%
350 Small Tools & Equip	23,984	10,000	4,874	5,000	10,000	100.0%	200.0%
Total	24,130	11,000	4,874	5,200	11,000	100.0%	211.5%
400 Professional Svcs & Chgs							
410 Professional Services	157,581	60,000	64,133	45,752	20,000	33.3%	43.7%
440 Taxes & Assessments	0	0	15	0	0		
480 Repairs & Maintenance	36,457	60,000	50,000	54,000	60,000	100.0%	111.1%
490 Miscellaneous	2,340	0	760	1,200	0	n/a	0.0%
Total	196,379	120,000	114,909	100,952	80,000	66.7%	79.2%
Total Expenditures	<u>\$220,508</u>	<u>\$131,000</u>	<u>\$119,783</u>	<u>\$106,152</u>	<u>\$91,000</u>	69.5%	85.7%

Revenue

The resources to fund this program in 2015 will come from downtown parking lot rents/leases.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$335,424	\$156,385	\$163,264	\$163,264	\$123,332	78.9%	75.5%
330 Intergov't Revenues	0	40,000	40,000	40,000	0	0.0%	0.0%
360 Miscellaneous Revenues	20,348	22,400	32,745	26,220	26,220	117.1%	100.0%
390 Other Financing Sources	28,000	0	0	0	0	n/a	n/a
Total Revenues	<u>\$383,772</u>	<u>\$218,785</u>	<u>\$236,009</u>	<u>\$229,484</u>	<u>\$149,552</u>	68.4%	65.2%

CITY ADMINISTRATION
2015 BUDGET NARRATIVE

TROLLEY - 162

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.

Service Unit(s): 206.

BUDGET SUMMARY

Dept 162 Trolley	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>12/31/14</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
206 Trolley	\$15,921	\$166,850	\$34,721	\$116,501	\$57,046	34.2%	49.0%
Rev Summary By Service Unit							
330 Intergov't Revenues	\$810	\$62,349	\$0	\$10,000	\$52,349	84.0%	523.5%
360 Miscellaneous Revenues	2,275	1,618	25,455	25,455	1,275	78.8%	5.0%
Transfers In	0	100,000	100,000	100,000	0	0.0%	0.0%
Total Revenues	\$3,085	\$163,967	\$125,455	\$135,455	\$53,624	32.7%	39.6%
Fund Balance							
Beginning Balance	\$19,986	\$8,036	\$7,150	\$7,150	\$26,104	324.8%	365.1%
Revenues Less Expenditures	-12,836	-2,883	90,734	18,954	-3,422	118.7%	18.1%
Ending Balance	\$7,150	\$5,153	\$97,884	\$26,104	\$22,682	440.2%	86.9%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>12/31/14</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
400 Professional Svcs & Chgs	\$14,962	\$4,501	\$17,589	\$6,501	\$4,697	104.4%	8.2%
600 Capital Outlay	959	162,349	17,133	110,000	52,349	32.2%	91.8%
Total Expenditures	\$15,921	\$166,850	\$34,721	\$116,501	\$57,046	34.2%	100.0%

EXPLANATORY NARRATIVE

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 was paid for by a Department of Transportation grant. This project was scheduled to be completed in 2014. As the project was not completed in 2014, the balance was carried forward into 2015 in the annual encumbrance ordinance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Trolley	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
420 Communications	\$1,108	\$1,235	\$1,410	\$1,235	\$1,427	115.5%	115.5%
470 Public Utility Services	224	266	226	266	270	101.6%	101.6%
480 Repairs & Maintenance	13,629	3,000	15,952	5,000	3,000	100.0%	60.0%
Total	14,962	4,501	17,589	6,501	4,697	104.4%	72.3%
600 Capital Outlay							
630 Impr Other Than Bldg	0	100,000	3,445	100,000	0	0.0%	0.0%
640 Machinery & Equipment	0	0	13,688	0	0	n/a	n/a
650 Construction Projects	959	62,349	0	10,000	52,349	84.0%	523.5%
Total	959	162,349	17,133	110,000	52,349	32.2%	47.6%
Total Expenditures	\$15,921	\$166,850	\$34,721	\$116,501	\$57,046	34.2%	49.0%

Revenue

Revenues budgeted for 2015 consist of a DOT grant and telecommunication lease revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$19,986	\$8,036	\$7,150	\$7,150	\$26,104	324.8%	365.1%
330 Intergov't Revenues	810	62,349	0	10,000	52,349	84.0%	523.5%
360 Miscellaneous Revenues	2,275	1,618	25,455	25,455	1,275	78.8%	5.0%
Transfers In	0	100,000	100,000	100,000	0	0.0%	0.0%
Total Revenues	\$23,071	\$172,003	\$132,605	\$142,605	\$79,728	46.4%	55.9%

FRONT STREET BUSINESS IMPROVEMENT AREA - 163

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. The North Front Street Association renewed the PBIA in 2012.

Twenty-three businesses were assessed through the PBIA in 2014, and 25 are scheduled for assessment in 2015.

Service Unit(s): 207.

BUDGET SUMMARY

Dept 163 Front St Business Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Exp Summary By Service Unit							
207 Front St Bus Improvement	\$6,368	\$9,000	\$5,216	\$5,000	\$7,000	77.8%	140.0%
Rev Summary By Service Unit							
360 Miscellaneous Revenues	\$3,293	\$3,335	\$5,640	\$3,735	\$3,735	112.0%	100.0%
Fund Balance							
Beginning Balance	\$8,750	\$6,785	\$5,675	\$5,675	\$4,410	65.0%	77.7%
Revenues Less Expenditures	-3,075	-5,665	424	-1,265	-3,265	57.6%	258.1%
Ending Balance	\$5,675	\$1,120	\$6,099	\$4,410	\$1,145	102.2%	26.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Professional Svcs & Chgs	\$6,368	\$9,000	\$5,216	\$5,000	\$7,000	77.8%	100.0%

EXPLANATORY NARRATIVE

Front Street Business Improvement

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)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014 Amended	2014 Actual	2014 Estimated	2015 Projected	% Chng from	% Chng from
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$6,368	\$9,000	\$5,216	\$5,000	\$7,000	77.8%	140.0%

Revenue

Revenue in this fund consists of interest earnings and PBIA assessments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Beginning Balance	\$8,750	\$6,785	\$5,675	\$5,675	\$4,410	65.0%	77.7%
360 Miscellaneous Revenues	3,293	3,335	5,640	3,735	3,735	112.0%	100.0%
Total Revenues	<u>\$12,043</u>	<u>\$10,120</u>	<u>\$11,315</u>	<u>\$9,410</u>	<u>\$8,145</u>	80.5%	86.6%

CONVENTION CENTER / TOURIST PROMOTION - 170

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 doing business as Yakima Valley Tourism to manage the Yakima Convention Center.

The convention industry continues to be more competitive by the day. Opening in June of 2015 is the Davenport Grand in Spokane. This facility will have 718 sleeping rooms and 80,500 square feet of meeting space. In addition to new facilities a major competitive factor is that venues around the state are discounting rates and are offering multi-year deals.

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 2015 and beyond.

Strategic Initiatives

This fund had three Strategic Initiatives in 2015, all funded by the Hotel/Motel tax – an increase in the management fee of 1.8% (\$13,000), an increase in the Sports Commission allocation by \$8,000 and support to the SunDome operations in the amount of \$75,000.

Service Unit(s): 275 & 278.

PERFORMANCE STATISTICS

Yakima Convention Center	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Future Days Booked	569	507	525
Event Days Held	505	468	480
Revenue			
Yakima Center	\$741,414	\$818,250	\$803,200
General Revenue	570,828	629,050	726,050
Operating Transfer from PFD	<u>139,000</u>	<u>100,000</u>	<u>145,000</u>
Total Revenue	\$1,451,240	\$1,548,320	\$1,674,250

BUDGET SUMMARY

Dept 170 Tourist Promotion	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
275 Tourist Promotion	\$303,003	\$328,000	\$325,568	\$328,000	\$411,000	125.3%	125.3%
278 Yakima Center Mgmt	1,125,324	1,155,667	1,107,241	1,155,667	1,198,854	103.7%	103.7%
Total Expenditures	<u>\$1,428,327</u>	<u>\$1,483,667</u>	<u>\$1,432,809</u>	<u>\$1,483,667</u>	<u>\$1,609,854</u>	108.5%	108.5%
Rev Summary By Service Unit							
310 Taxes	\$570,676	\$630,000	\$646,143	\$630,000	\$726,000	115.2%	115.2%
360 Miscellaneous Revenues	741,565	818,250	747,659	818,300	803,250	98.2%	98.2%
Transfers In	139,000	100,000	100,000	100,000	145,000	145.0%	145.0%
Total Revenues	<u>\$1,451,241</u>	<u>\$1,548,250</u>	<u>\$1,493,802</u>	<u>\$1,548,300</u>	<u>\$1,674,250</u>	108.1%	108.1%
Fund Balance							
Beginning Balance	\$456,608	\$434,559	\$479,522	\$479,522	\$544,155	125.2%	113.5%
Revenues Less Expenditures	22,914	64,583	60,993	64,633	64,396	99.7%	99.6%
Ending Balance	<u>\$479,522</u>	<u>\$499,142</u>	<u>\$540,515</u>	<u>\$544,155</u>	<u>\$608,551</u>	121.9%	111.8%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$69,778	\$67,000	\$57,465	\$67,000	\$67,000	100.0%	4.2%
400 Professional Svcs & Chgs	1,358,549	1,416,667	1,375,344	1,416,667	1,542,854	108.9%	95.8%
Total Expenditures	<u>\$1,428,327</u>	<u>\$1,483,667</u>	<u>\$1,432,809</u>	<u>\$1,483,667</u>	<u>\$1,609,854</u>	108.5%	100.0%

EXPLANATORY NARRATIVE

Tourist Promotion

This account is for sales and marketing in the various markets that affect the Tourist Promotion business. Yakima Valley Tourism 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

	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima. ⁽¹⁾	\$175,000	\$175,000	\$175,000
Sports Commission promotes Yakima’s ability to host sporting events and sports related conventions.	55,073	57,000	65,000
Promotion	1,929	5,000	80,000
Marketing	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).	65,000	85,000	85,000
Total	\$303,002	\$328,000	\$411,000

This budget includes funds established by the City for use by the Mayor’s office to purchase promotional items for visiting VIP’s and the SunDome will receive \$75,000 in lodging tax revenue to market their facility and assist with operations. This is reflected in the Promotion account.

Also included are funds for a two page, full color ad in the Yakima Valley Visitors Guide.

	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Tourist Promotion							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$303,003	\$328,000	\$325,568	\$328,000	\$411,000	125.3%	125.3%

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 2015, there is a policy issue for a Management Fee increase of \$13,000. This will split between Convention Center payroll at \$10,000 and YVT at \$3,000. This will allow increased promotion and marketing while also assisting in covering increased costs of medical insurance and similar employee costs. Also included are funds 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

	2013	2014	2015
	Actual	Year-End Estimate	Proposed Budget
Pacific Power	\$124,853	\$123,000	\$129,150
Natural Gas	19,116	35,150	36,204
Water and Refuse	28,889	31,269	32,127
Total Utility Charges	\$172,858	\$189,419	\$197,481

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Yakima Center Mgmt	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$69,778	\$67,000	\$57,465	\$67,000	\$67,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	778,501	800,048	795,469	795,048	819,570	102.4%	103.1%
420 Communications	17,562	18,000	17,758	18,000	14,602	81.1%	81.1%
430 Trans & Training	305	2,000	2,894	1,000	2,000	100.0%	200.0%
450 Oper Rentals & Leases	360	200	0	200	200	100.0%	100.0%
460 Insurance	14,114	16,000	13,425	16,000	15,000	93.8%	93.8%
470 Public Utility Services	172,861	189,419	156,864	189,419	197,482	104.3%	104.3%
480 Repairs & Maintenance	62,380	55,000	57,294	61,000	75,000	136.4%	123.0%
490 Miscellaneous	9,464	8,000	6,073	8,000	8,000	100.0%	100.0%
Total	<u>1,055,547</u>	<u>1,088,667</u>	<u>1,049,776</u>	<u>1,088,667</u>	<u>1,131,854</u>	104.0%	104.0%
Total Expenditures	<u>\$1,125,324</u>	<u>\$1,155,667</u>	<u>\$1,107,241</u>	<u>\$1,155,667</u>	<u>\$1,198,854</u>	103.7%	103.7%

Revenue

The revenue for this fund comes from the Hotel/Motel Transient tax, rentals, concessions, interest, and a transfer from the Public Facilities District fund (172).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$456,608	\$434,559	\$479,522	\$479,522	\$544,155	125.2%	113.5%
310 Taxes	570,676	630,000	646,143	630,000	726,000	115.2%	115.2%
360 Miscellaneous Revenues	741,565	818,250	747,659	818,300	803,250	98.2%	98.2%
Transfers In	139,000	100,000	100,000	100,000	145,000	145.0%	145.0%
Total Revenues	<u>\$1,907,849</u>	<u>\$1,982,809</u>	<u>\$1,973,324</u>	<u>\$2,027,822</u>	<u>\$2,218,405</u>	111.9%	109.4%

CITY ADMINISTRATION
2015 BUDGET NARRATIVE

CONVENTION CENTER / TOURIST PROMOTION AREA - 173

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.

Service Unit(s): 255.

BUDGET SUMMARY

Dept 173 Tourist Promo Area	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
255 Tourist Promotion	\$643,696	\$687,000	\$641,422	\$650,000	\$687,000	100.0%	105.7%
Rev Summary By Service Unit							
310 Taxes	\$638,333	\$687,000	\$647,725	\$650,000	\$687,000	100.0%	105.7%
Fund Balance							
Beginning Balance	\$78,685	\$78,685	\$73,322	\$73,322	\$73,324	93.2%	100.0%
Revenues Less Expenditures	-5,363	0	6,303	0	0	n/a	n/a
Ending Balance	\$73,322	\$78,685	\$79,625	\$73,322	\$73,324	93.2%	100.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$643,696	\$687,000	\$641,422	\$650,000	\$687,000	100.0%	100.0%

EXPLANATORY NARRATIVE

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 2015.

TOURIST PROMOTION EXPENDITURES

Sports Trade Shows	\$5,500
Sports Event Development Fund	14,500
Convention Sales Event Development Fund	5,000
Sports Marketing	4,000
Wine Destination Marketing	10,000
Sports WIAA SunDome Offset Fees	5,000
Convention/Group Sales Marketing	40,000
Group Tour Trade Shows	11,000
Leisure Publicity / Fam. Tours	10,000
Leisure Travel Marketing	163,500
Public Relations Campaign	33,000
Visitor Guide Distribution	12,000
Administration / Operation Expenses	36,500
Salaries, Wages and Benefits (1)	300,000
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 2015 TPA Marketing Plan, as well as office overhead, bookkeeping and audits, equipment and software.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Tourist Promotion Area	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$643,696	\$687,000	\$641,422	\$650,000	\$687,000	100.0%	105.7%

Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$78,685	\$78,685	\$73,322	\$73,322	\$73,324	93.2%	100.0%
310 Taxes	638,333	687,000	647,725	650,000	687,000	100.0%	100.0%
Total Revenues	<u>\$717,018</u>	<u>\$765,685</u>	<u>\$721,047</u>	<u>\$723,322</u>	<u>\$760,324</u>	99.3%	105.1%

CONVENTION CENTER CAPITAL - 370

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 is transferring funds in 2015 to ensure adequate funding is available for future scheduled projects. Included in the budget is \$130,000 for moving the Visitor Information Center from the existing location to a much more visible, easily accessed location on Yakima Avenue.

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.

Strategic Initiatives

This fund had one Strategic Initiative in 2015 – the relocation of the Visitor Information Center to downtown in the amount of \$130,000.

Service Unit(s): 279.

BUDGET SUMMARY

Dept 370 Conv Center Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
279 Capital Improvement	\$173,671	\$402,311	\$288,012	\$426,846	\$490,000	121.8%	114.8%
Rev Summary By Service Unit							
310 Taxes	196,800	190,000	222,792	190,000	119,000	62.6%	62.6%
360 Miscellaneous Revenues	500	500	500	500	500	100.0%	100.0%
Transfers In	70,000	70,000	70,000	70,000	110,000	157.1%	157.1%
Total Revenues	<u>\$267,300</u>	<u>\$260,500</u>	<u>\$293,292</u>	<u>\$260,500</u>	<u>\$229,500</u>	88.1%	88.1%
Fund Balance							
Beginning Balance	\$537,767	\$583,267	\$631,396	\$631,396	\$465,050	79.7%	73.7%
Revenues Less Expenditures	93,629	-141,811	5,280	-166,346	-260,500	183.7%	156.6%
Ending Balance	<u>\$631,396</u>	<u>\$441,456</u>	<u>\$636,676</u>	<u>\$465,050</u>	<u>\$204,550</u>	46.3%	44.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$138,078	\$292,311	\$172,519	\$292,311	\$150,000	51.3%	30.6%
400 Professional Svcs & Chgs	35,592	110,000	71,641	110,000	340,000	309.1%	69.4%
600 Capital Outlays	0	0	43,853	24,535	0	n/a	0.0%
Total Expenditures	<u>\$173,671</u>	<u>\$402,311</u>	<u>\$288,012</u>	<u>\$426,846</u>	<u>\$490,000</u>	121.8%	100.0%

EXPLANATORY NARRATIVE

Convention Center Capital

This service unit will fund the furniture, fixtures, upgrade in the security system, and outdoor reader board. Also included in this account are the HVAC repair, stucco completion and the moving of the Visitor Information Center.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Capital Improvement	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$138,078	\$292,311	\$172,519	\$292,311	\$150,000	51.3%	51.3%
400 Professional Svcs & Chgs							
410 Professional Services	3,823	80,000	2,876	80,000	100,000	125.0%	125.0%
480 Repairs & Maintenance	31,770	30,000	68,764	30,000	240,000	800.0%	800.0%
Total	35,592	110,000	71,641	110,000	340,000	309.1%	309.1%
600 Capital Outlay							
640 Machinery & Equipment	0	0	43,853	24,535	0	n/a	0.0%
Total Expenditures	<u>\$173,671</u>	<u>\$402,311</u>	<u>\$288,012</u>	<u>\$426,846</u>	<u>\$490,000</u>	121.8%	114.8%

Revenue

Hotel/Motel tax revenue, interest and a Public Facility District (172) transfer generate the revenue for this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$537,767	\$583,267	\$631,396	\$631,396	\$465,050	79.7%	73.7%
310 Taxes	196,800	190,000	222,792	190,000	119,000	62.6%	62.6%
360 Miscellaneous Revenues	500	500	500	500	500	100.0%	100.0%
Transfers In	70,000	70,000	70,000	70,000	110,000	157.1%	157.1%
Total Revenues	<u>\$805,067</u>	<u>\$843,767</u>	<u>\$924,688</u>	<u>\$891,896</u>	<u>\$694,550</u>	82.3%	77.9%

CAPITOL THEATRE - 171

*City Manager
Economic Development Manager
Capitol Theatre Executive Director*

*Tony O'Rourke
Sean Hawkins
Charlie Robin*

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 2015 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.

Strategic Initiatives

This fund had one Strategic Initiatives in 2015 – an increase in the Capitol Theatre Committee management fee of \$50,000.

Service Unit(s): 271.

BUDGET SUMMARY

Dept 171 Capitol Theatre	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
271 Capitol Theatre	\$347,771	\$342,020	\$341,978	\$342,020	\$396,540	115.9%	115.9%
Rev Summary By Service Unit							
310 Taxes	\$238,719	\$240,000	\$254,830	\$254,000	\$283,000	117.9%	111.4%
360 Miscellaneous Revenues	250	250	250	250	250	100.0%	100.0%
Transfers In	57,000	57,000	57,000	57,000	112,000	196.5%	196.5%
Total Revenues	<u>\$295,969</u>	<u>\$297,250</u>	<u>\$312,080</u>	<u>\$311,250</u>	<u>\$395,250</u>	133.0%	127.0%
Fund Balance							
Beginning Balance	\$108,960	\$58,180	\$57,158	\$57,158	\$26,387	45.4%	46.2%
Revenues Less Expenditures	-51,802	-44,770	-29,898	-30,770	-1,290	2.9%	4.2%
Ending Balance	<u>\$57,158</u>	<u>\$13,410</u>	<u>\$27,259</u>	<u>\$26,387</u>	<u>\$25,097</u>	187.2%	95.1%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$23,400	\$23,400	\$23,151	\$23,400	\$23,400	100.0%	5.9%
400 Professional Svcs & Chgs	324,371	318,620	318,827	318,620	373,140	117.1%	94.1%
Total Expenditures	<u>\$347,771</u>	<u>\$342,020</u>	<u>\$341,978</u>	<u>\$342,020</u>	<u>\$396,540</u>	115.9%	100.0%

EXPLANATORY NARRATIVE

Capitol Theatre

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.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Capitol Theatre	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$23,400	\$23,400	\$23,151	\$23,400	\$23,400	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	263,458	271,690	271,690	271,690	325,598	119.8%	119.8%
450 Oper Rentals & Leases	35,871	21,888	22,095	21,888	22,500	102.8%	102.8%
470 Public Utility Services	302	302	302	302	302	100.0%	100.0%
480 Repairs & Maintenance	24,740	24,740	24,740	24,740	24,740	100.0%	100.0%
Total	324,371	318,620	318,827	318,620	373,140	117.1%	117.1%
Total Expenditures	\$347,771	\$342,020	\$341,978	\$342,020	\$396,540	115.9%	115.9%

Revenue

Revenues for the Capitol Theatre consist of a portion of Hotel/Motel Tax, a 1% Cable Utility Tax, interest and a transfer from the Public Facilities District fund (172).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$108,960	\$58,180	\$57,158	\$57,158	\$26,387	45.4%	46.2%
310 Taxes	238,719	240,000	254,830	254,000	283,000	117.9%	111.4%
360 Miscellaneous Revenues	250	250	250	250	250	100.0%	100.0%
Transfers In	57,000	57,000	57,000	57,000	112,000	196.5%	196.5%
Total Revenues	\$404,929	\$355,430	\$369,238	\$368,408	\$421,637	118.6%	114.4%

CITY ADMINISTRATION
2015 BUDGET NARRATIVE

CAPITOL THEATRE CAPITAL - 322

City Manager
Economic Development Manager
Capitol Theatre Executive Director

Tony O'Rourke
Sean Hawkins
Charlie Robin

DEFINITION

The Capitol Theatre Capital fund was reactivated in 2004 to account for major facility upgrades.

Service Unit(s): 270.

BUDGET SUMMARY

Dept 322 Capitol Theatre Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Exp Summary By Service Unit							
270 Capital Improvement	\$0	\$140,000	\$0	\$140,000	\$50,000	35.7%	35.7%
Rev Summary By Service Unit							
Transfers In	\$71,927	\$71,927	\$71,927	\$71,927	\$71,927	100.0%	100.0%
Fund Balance							
Beginning Balance	\$619	\$72,546	\$72,546	\$72,546	\$4,473	6.2%	6.2%
Revenues Less Expenditures	71,927	-68,073	71,927	-68,073	21,927	32.2%	32.2%
Ending Balance	<u>\$72,546</u>	<u>\$4,473</u>	<u>\$144,473</u>	<u>\$4,473</u>	<u>\$26,400</u>	590.2%	590.2%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
Exp Summary By Type							
600 Capital Outlay	\$0	\$140,000	\$0	\$140,000	\$50,000	35.7%	35.7%

EXPLANATORY NARRATIVE

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 650 Construction Projects – This account has been used to account for projects such as the recently completed Production Center and will be used in 2015 for any additional updates as they become necessary. The CTC is working with the City’s Engineering division to identify safety and American’s with Disabilities Act (ADA) related upgrades and improvements. The 2014 budget is being carried forward into 2015, so there will be \$190,000 available for improvements.

	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Capital Improvement							
Expenses							
600 Capital Outlay							
650 Construction Projects	\$0	\$140,000	\$0	\$140,000	\$50,000	35.7%	35.7%

Revenue

Revenues come from an operating transfer from the Capitol Theatre Reserve fund (198).

	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
Beginning Balance	\$619	\$72,546	\$72,546	\$72,546	\$4,473	6.2%	6.2%
Transfers In	71,927	71,927	71,927	71,927	71,927	100.0%	100.0%
Total Revenues	<u>\$72,546</u>	<u>\$144,473</u>	<u>\$144,473</u>	<u>\$144,473</u>	<u>\$76,400</u>	52.9%	52.9%

Human Resources

<u>Department</u>	<u>Fund</u>
Human Resources	016
Unemployment Compensation Reserve	512
Employees Health Benefit Reserve	513
Worker's Compensation Reserve	514
Wellness/Employee Assistance Program	516

HUMAN RESOURCES

2015 Budgeted Staffing Levels

C. MENDOZA

Acting Director of Human Resources

9.1 Positions

M. WILTSEY
Human Resources
Assistant

D. KOREVAAR
Civil Services
Chief Examiner

**CIVIL SERVICE
COMMISSION**

HUMAN RESOURCES
5.1 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

J. ZEUTENHORST
Training Coordinator

HUMAN RESOURCES - 016
GENERAL FUND

City Manager
Acting Human Resources Director

Tony O'Rourke
Connie Mendoza

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)
- 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)

Strategic Initiatives

The addition of a part-time (50%) Human Resources Assistant to support Public Safety recruiting was the only Strategic Initiative for 2015 in Human Resources.

Service Unit(s): 162, 163, 165 & 166.

PERFORMANCE STATISTICS

	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Human Resources			
Personnel Requisitions	161	225	180
Employment Tests Administered	87	140	110
Number of Candidates Scheduled/Tested ⁽¹⁾	615	1000	700
Personnel Hired	127	163	145
Classification Studies Completed	7	12	12
Unique Training Hours (Individual CYU Course Hours) ⁽¹⁾	15	53	100
Cumulative Hours of CYU Instruction ⁽¹⁾	23	330	475
Number of CYU Training Participants ⁽¹⁾	22	1963	1490
Total Hours of CYU Training Obtained ⁽¹⁾	85	8,127	9100
Hours Invested in Labor Negotiations/Contract Admin/Grievances	347	500	500
Medical Leave of Absence Cases (FMLA, WA State Law) ⁽¹⁾	-	88	100
ADA Accommodations ⁽¹⁾	-	11	15
Worker's Comp Claims Handled ⁽¹⁾	-	103	103
Hours spent on Safety Issues ⁽¹⁾	-	63	148
Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation / Improvement, Discipline Administration, etc.)	1000	1400	1400
Personnel Action Forms - Handling	1476	1750	1700
Performance Evaluations Issued	810	817	825
Hours Invested in Evaluations Process ⁽¹⁾	200	192	192

(1) Change in recording process

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1231	Human Resources Manager	1.00	1.00	1.00
10101	Deputy Human Resources Manager ⁽¹⁾	1.00	0.00	0.00
10102	Chief Examiner	1.00	1.00	1.00
10103	Human Resources Specialist ⁽²⁾⁽³⁾	4.00	3.00	3.50
10104	Human Resources Assistant ⁽³⁾	1.00	1.60	1.60
10105	Senior Human Resources Assistant	0.00	1.00	1.00
10110	Training Program Coordinator ⁽⁴⁾	0.00	1.00	1.00
Total Personnel⁽⁴⁾		8.00	8.60	9.10

(1) The Deputy Human Resources Manager position was eliminated mid-year 2014.

(2) A part-time Human Resources Specialist position was added to focus on Civil Service recruiting, and a Human Resources Specialist was reclassified to a Senior Human Resources Assistant in a 2014 reorganization.

(3) One .60 Human Resources Assistant was added mid-year 2013.

(4) The Training Program Coordinator was added mid-year 2014 to coordinate internal training programs.

(5) 4.10 FTE's funded by Employee Benefit Funds (512, 513 & 514).

BUDGET SUMMARY

Dept 016 Human Resources	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
162 Administration	\$213,699	\$240,098	\$243,398	\$279,891	\$356,611	148.5%	127.4%
163 Crim Justice Sls Tx .3%	6,500	6,500	6,500	6,500	6,500	100.0%	100.0%
165 Charter Civil Service	127,728	129,721	162,043	154,304	163,636	126.1%	106.0%
166 Police & Fire Civil Service	94,690	136,832	115,762	118,748	137,256	100.3%	115.6%
Total Expenditures	\$442,617	\$513,151	\$527,703	\$559,444	\$664,003	129.4%	118.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$296,288	\$282,415	\$319,238	\$319,146	\$357,354	126.5%	53.8%
200 Benefits	77,684	91,170	95,010	93,436	124,458	136.5%	18.7%
Sub-Total Salaries & Benefits	373,972	373,585	414,248	412,582	481,813	129.0%	72.6%
300 Operating Supplies	16,596	11,500	19,512	20,300	15,500	134.8%	2.3%
400 Professional Svcs & Chgs	52,048	128,066	93,943	126,562	166,690	130.2%	25.1%
Total Expenditures	\$442,617	\$513,151	\$527,703	\$559,444	\$664,003	129.4%	100.0%

EXPLANATORY NARRATIVE

Administration

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)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Administration	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$123,941	\$98,208	\$124,057	\$127,478	\$152,476	155.3%	119.6%
120 Overtime	\$0	\$0	\$18	\$50	\$0	n/a	0.0%
130 Special Pay	250	0	375	250	0	n/a	0.0%
140 Retire/Term Cashout	11,436	0	1,068	1,068	0	n/a	0.0%
Total	135,627	98,208	125,518	128,846	152,476	155.3%	118.3%
200 Benefits	32,407	31,133	38,466	34,791	51,287	164.7%	147.4%
300 Operating Supplies							
310 Office & Oper Supplies	2,480	5,000	5,631	5,000	5,000	100.0%	100.0%
320 Fuel	0	500	509	1,500	1,500	300.0%	100.0%
350 Small Tools & Equip	5,077	2,000	8,189	8,000	5,000	250.0%	62.5%
Total	7,556	7,500	14,329	14,500	11,500	153.3%	79.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Administration	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
410 Professional Services	29,085	70,000	26,815	70,000	105,800	151.1%	151.1%
420 Communications	3,164	2,108	4,583	2,604	3,648	173.1%	140.1%
430 Trans & Training	829	1,500	5,034	1,500	1,500	100.0%	100.0%
450 Rentals & Leases	0	15,000	11,402	12,500	12,750	85.0%	102.0%
480 Repairs & Maintenance	263	3,000	2,881	3,500	6,000	200.0%	171.4%
490 Miscellaneous	4,767	11,650	14,369	11,650	11,650	100.0%	100.0%
Total	38,108	103,258	65,085	101,754	141,348	136.9%	138.9%
Total Expenditures	\$213,699	\$240,098	\$243,398	\$279,891	\$356,611	148.5%	127.4%

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, part 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Crim Just Sls Tx .3%	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	100.0%	100.0%

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 which vary from year to year based on the number of reclassification requests by employees. Also included are funds for extraordinary recruitment.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Charter Civil Service	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$91,458	\$84,335	\$107,595	\$105,694	\$112,206	133.0%	106.2%
120 Overtime	0	500	17	100	500	100.0%	500.0%
130 Special Pay	150	0	225	100	0	n/a	0.0%
140 Retire/Term Cashout	1,540	0	690	700	0	n/a	0.0%
Total	93,148	84,835	108,527	106,594	112,706	132.9%	105.7%
200 Benefits	25,792	29,236	30,746	31,362	35,014	119.8%	111.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Charter Civil Service	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	2,305	2,500	2,982	2,500	2,500	100.0%	100.0%
350 Small Tools & Equip	2,468	500	694	1,200	500	100.0%	41.7%
Total	4,773	3,000	3,676	3,700	3,000	100.0%	81.1%
400 Professional Svcs & Chgs							
410 Professional Services	1,306	7,850	14,883	7,850	7,850	100.0%	100.0%
420 Communications	516	749	371	749	1,016	135.6%	135.6%
430 Trans & Training	0	1,600	1,002	1,600	1,600	100.0%	100.0%
480 Repairs & Maintenance	220	400		400	400	100.0%	100.0%
490 Miscellaneous	1,973	2,050	2,837	2,050	2,050	100.0%	100.0%
Total	4,015	12,649	19,093	12,649	12,916	102.1%	102.1%
Total Expenditures	<u>\$127,728</u>	<u>\$129,721</u>	<u>\$162,043</u>	<u>\$154,304</u>	<u>\$163,636</u>	126.1%	106.0%

Police and Fire Civil Service

This service unit administers the LEOFF 1 Police and Fire retiree's pension program.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Police & Fire Civil Svc	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$66,482	\$93,185	\$84,953	\$83,306	\$91,172	97.8%	109.4%
120 Overtime	0	1,000	17	50	1,000	100.0%	2000.0%
130 Special Pay	50	0	75	50	0	n/a	0.0%
140 Retire/Term Cashout	981	5,187	148	300	0	0.0%	0.0%
Total	67,513	99,372	85,193	83,706	92,172	92.8%	110.1%
200 Personnel Benefits	19,485	30,801	25,798	27,283	38,158	123.9%	139.9%
300 Operating Supplies							
310 Office & Oper Supplies	4,267	1,000	1,507	2,100	1,000	100.0%	47.6%
400 Professional Svcs & Chgs							
410 Professional Services	1,266	1,000	1,000	1,000	1,000	100.0%	100.0%
420 Communications	420	509	356	509	776	152.5%	152.5%
430 Trans & Training	0	2,000	429	2,000	2,000	100.0%	100.0%
480 Repairs & Maintenance	132	250	0	250	250	100.0%	100.0%
490 Miscellaneous	1,608	1,900	1,479	1,900	1,900	100.0%	100.0%
Total	3,425	5,659	3,265	5,659	5,926	104.7%	104.7%
Total Expenditures	<u>\$94,690</u>	<u>\$136,832</u>	<u>\$115,762</u>	<u>\$118,748</u>	<u>\$137,256</u>	100.3%	115.6%

Dedicated Revenue

Revenues consist of Civil Service exam fees.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
340 Chrgs f/Goods & Svcs	\$0	\$0	\$2,100	\$0	\$0	n/a	n/a

HUMAN RESOURCES
2015 BUDGET NARRATIVE

UNEMPLOYMENT COMPENSATION RESERVE - 512

City Manager
Acting Human Resources Director

Tony O'Rourke
Connie Mendoza

DEFINITION

The Unemployment Compensation Reserve Fund covers unemployment claims filed by former employees.

Service Units(s): 182, 183 & 185.

AUTHORIZED PERSONNEL

The salary costs are an allocation of Human Resources personnel. Unemployment Compensation funds .75 FTE's in Human Resources (016).

BUDGET SUMMARY

Dept 512 Unempl Comp Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>12/31/14</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
182, 183 & 185 Benefit Admin	\$155,204	\$286,582	\$155,141	\$192,308	\$323,177	112.8%	168.1%
 Rev Summary By Service Unit							
360 Miscellaneous Revenues	\$190,978	\$177,000	\$195,649	\$194,000	\$197,000	111.3%	101.5%
 Fund Balance							
Beginning Balance	\$358,947	\$377,159	\$394,721	\$394,721	\$396,415	105.1%	100.4%
Revenues Less Expenditures	35,774	-109,582	40,508	1,692	-126,177	115.1%	7455.1%
Ending Balance	<u>\$394,721</u>	<u>\$267,577</u>	<u>\$435,229</u>	<u>\$396,413</u>	<u>\$270,238</u>	101.0%	68.2%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>12/31/14</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
100 Salaries & Wages	\$26,986	\$17,782	\$36,877	\$37,472	\$49,002	275.6%	15.2%
200 Benefits	119,745	257,129	108,516	146,365	265,390	103.2%	82.1%
Sub-Total Salaries & Benefits	146,730	274,911	145,393	183,837	314,392	114.4%	97.3%
400 Professional Svcs & Chgs	8,474	11,671	9,748	8,471	8,785	75.3%	2.7%
Total Expenditures	<u>\$155,204</u>	<u>\$286,582</u>	<u>\$155,141</u>	<u>\$192,308</u>	<u>\$323,177</u>	112.8%	100.0%

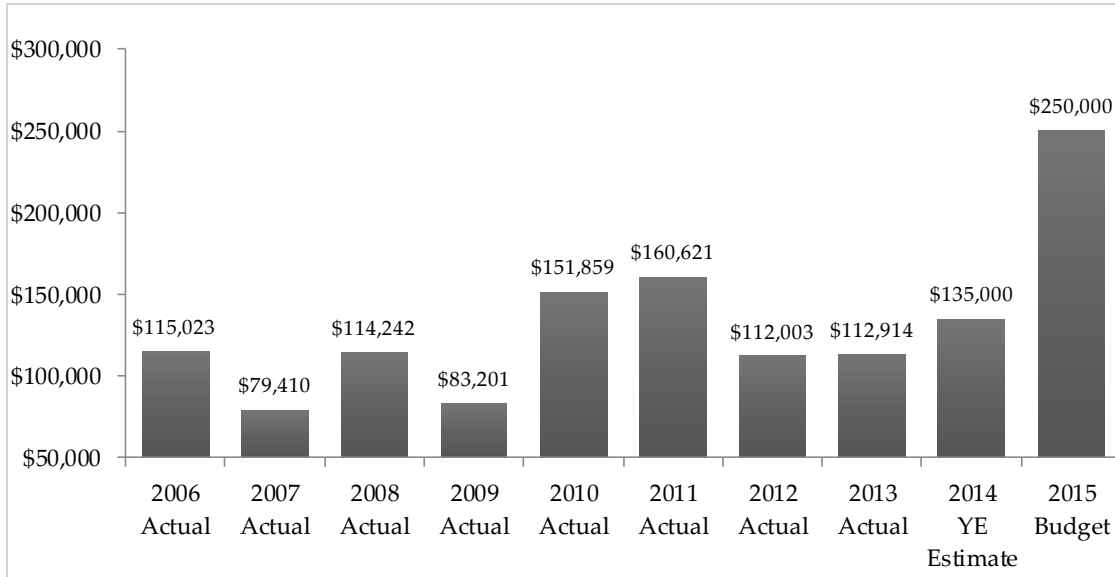
EXPLANATORY NARRATIVE

Benefit Administration

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

WORKERS' UNEMPLOYMENT BENEFITS PAID

Last Eight Years Actual Expenditures, 2014 Year-End Estimate and 2015 Budget



Account 200 Benefits – This account pays for unemployment claims files 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) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Benefit Administration							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$25,859	\$17,782	\$36,185	\$36,830	\$48,402	272.2%	131.4%
130 Special Pay	100	0	150	100	100	n/a	100.0%
140 Retire/Term Cashout	1,027	0	542	542	500	n/a	92.3%
Total	26,986	17,782	36,877	37,472	49,002	275.6%	130.8%
200 Benefits	119,745	257,129	108,516	146,365	265,390	103.2%	181.3%
400 Professional Svcs & Chgs							
410 Professional Services	8,474	11,671	9,748	8,471	8,785	75.3%	103.7%
Total Expenditures	\$155,204	\$286,582	\$155,141	\$192,308	\$323,177	112.8%	168.1%

Revenue

Revenue is generated through monthly accrual assessments for each employee. The accrual rate is unchanged in the 2015 budget.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$358,947	\$377,159	\$394,721	\$394,721	\$396,415	105.1%	100.4%
360 Miscellaneous Revenues	190,978	177,000	195,649	194,000	197,000	111.3%	101.5%
Total Revenues	<u>\$549,925</u>	<u>\$554,159</u>	<u>\$590,370</u>	<u>\$588,721</u>	<u>\$593,415</u>	107.1%	100.8%

HUMAN RESOURCES
2015 BUDGET NARRATIVE

EMPLOYEES HEALTH BENEFIT RESERVE - 513

City Manager
Acting Human Resources Director

Tony O'Rourke
Connie Mendoza

DEFINITION

This fund is used to pay group medical and dental claims for covered employees and retirees and their eligible dependents.

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 2015. The 2015 total revenue, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at \$9,823,850.

Factors that affect 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	2013 Actual	2014 Budget	2013 vs. 2014	2015 Proposed	2014 vs. % Change 2015
LEOFF I Employees	\$959.89	\$712.09	\$247.80	1,038.89	\$326.80
YPPA Employees	440.49	463.49	(23.00)	667.20	203.71
All Other Employees	700.33	641.54	(58.79)	667.20	25.66
YPPA Dependents	786.76	633.07	(153.69)	483.28	(149.79)
All Other Dependent(s)	763.31	464.69	(298.62)	483.28	18.59
Dental	90.82	92.00	1.18	95.68	3.68

Service Unit(s): 171, 172, 173, 174, 186 & 187.

AUTHORIZED PERSONNEL

The salary costs are an allocation of Human Resources personnel. Employee Health Benefit Reserve funds 1.85 FTE's in Human Resources (016).

BUDGET SUMMARY

Dept 513 Emp Hlth Benefit Rsv	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
171-174 Benefit Administration	\$9,524,961	\$10,039,153	\$9,754,161	\$9,724,643	\$9,252,749	92.2%	95.1%
186-187 MiCare Clinic	420,468	228,550	500,178	481,700	493,100	215.8%	102.4%
Total Expenditures	<u>\$9,945,429</u>	<u>\$10,267,703</u>	<u>\$10,254,339</u>	<u>\$10,206,343</u>	<u>\$9,745,849</u>	94.9%	95.5%

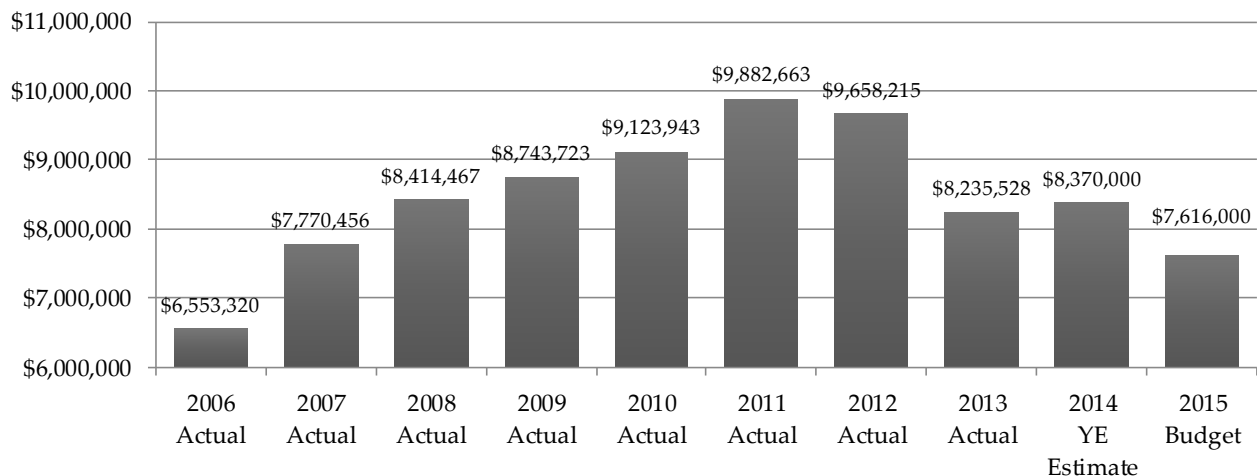
Dept 513 Emp Hlth Benefit Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Rev Summary By Service Unit							
360 Miscellaneous Revenues	\$10,773,311	\$9,158,200	\$8,953,533	\$9,390,052	\$9,823,850	107.3%	104.6%
370 Prop & Trust Gains	99	0	69,718	0	0	n/a	n/a
Total Revenues	<u>\$10,773,410</u>	<u>\$9,158,200</u>	<u>\$9,023,251</u>	<u>\$9,390,052</u>	<u>\$9,823,850</u>	107.3%	104.6%
Fund Balance							
Beginning Balance	\$2,471,682	\$3,779,413	\$3,299,663	\$3,299,663	\$2,483,372	65.7%	75.3%
Revenues Less Expenditures	827,981	-1,109,503	-1,231,088	-816,291	78,001	7.0%	9.6%
Ending Balance	<u>\$3,299,663</u>	<u>\$2,669,910</u>	<u>\$2,068,574</u>	<u>\$2,483,372</u>	<u>\$2,561,373</u>	95.9%	103.1%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$99,864	\$83,042	\$114,115	\$102,962	\$108,940	131.2%	1.1%
200 Benefits	8,800,782	9,404,572	9,088,600	9,039,984	8,419,627	89.5%	86.4%
Sub-Total Salaries & Benefits	8,900,646	9,487,614	9,202,715	9,142,946	8,528,567	89.9%	87.5%
300 Operating Supplies	17,223	7,500	6,015	8,000	9,500	126.7%	0.1%
400 Professional Svcs & Chgs	1,025,675	772,589	1,041,950	1,051,739	1,093,782	141.6%	11.2%
500 Intergovernmental Svcs	1,886	0	3,658	3,658	114,000	n/a	3116.5%
Total Expenditures	<u>\$9,945,429</u>	<u>\$10,267,703</u>	<u>\$10,254,339</u>	<u>\$10,206,343</u>	<u>\$9,745,849</u>	94.9%	100.0%

EXPLANATORY NARRATIVE

Benefit Administration

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, 2014 Year-End Estimate and 2015 Budget



Account 200 Benefits – This line item includes funding for medical, dental and vision claims for covered employees and retirees along with their eligible 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).

Account 510 Intergovernmental Professional Services – This line accounts for the new Affordable Care Act Health Service Benefit Tax.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Benefit Administration	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$96,484	\$83,042	\$102,202	\$101,514	\$108,940	131.2%	107.3%
130 Special Pay	300	0	450	150	0	n/a	0.0%
140 Retire/Term Cashout	3,080	0	11,463	1,298	0	n/a	0.0%
Total	99,864	83,042	114,115	102,962	108,940	131.2%	105.8%
200 Benefits	8,800,782	9,404,572	9,088,600	9,039,984	8,419,627	89.5%	93.1%
300 Operating Supplies							
310 Office & Oper Supplies	13,232	3,000	849	3,000	4,000	133.3%	133.3%
350 Small Tools & Equip	1,715	2,500	2,227	2,500	3,000	120.0%	120.0%
Total	14,947	5,500	3,076	5,500	7,000	127.3%	127.3%
400 Professional Svcs & Chgs							
410 Professional Services	600,188	533,939	541,736	561,939	591,082	110.7%	105.2%
420 Communications	1,733	2,300	596	2,300	2,300	100.0%	100.0%
430 Trans & Training	1,522	3,500	245	2,000	3,500	100.0%	175.0%
480 Repairs & Maintenance	0	400	258	400	400	100.0%	100.0%
490 Miscellaneous	4,039	5,900	1,876	5,900	5,900	100.0%	100.0%
Total	607,482	546,039	544,711	572,539	603,182	110.5%	105.4%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	1,886	0	3,658	3,658	114,000	n/a	3116.5%
Total Expenditures	<u>\$9,524,961</u>	<u>\$10,039,153</u>	<u>\$9,754,161</u>	<u>\$9,724,643</u>	<u>\$9,252,749</u>	92.2%	95.1%

MiCare Clinic

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
MiCare Clinic	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$2,276	\$2,000	\$2,939	\$2,500	\$2,500	125.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
MiCare Clinic	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
410 Professional Services	380,750	202,000	470,037	455,000	466,000	230.7%	102.4%
420 Communications	2,823	2,300	3,485	500	500	21.7%	100.0%
450 Rentals & Leases	34,235	21,750	23,173	23,200	23,600	108.5%	101.7%
490 Miscellaneous	384	500	544	500	500	100.0%	100.0%
Total	418,192	226,550	497,239	479,200	490,600	216.6%	102.4%
Total Expenditures	\$420,468	\$228,550	\$500,178	\$481,700	\$493,100	215.8%	102.4%

Revenue

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. Also included is investment interest.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$2,471,682	\$3,779,413	\$3,299,663	\$3,299,663	\$2,483,372	65.7%	75.3%
360 Miscellaneous Revenues	10,773,311	9,158,200	8,953,533	9,390,052	9,823,850	107.3%	104.6%
370 Prop & Trust Gains	99	0	69,718	0	0	n/a	n/a
Total Revenues	\$13,245,092	\$12,937,613	\$12,322,913	\$12,689,715	\$12,307,222	95.1%	97.0%

HUMAN RESOURCES
2015 BUDGET NARRATIVE

WORKER'S COMPENSATION RESERVE - 514

City Manager
Acting Human Resources Director

Tony O'Rourke
Connie Mendoza

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.

Service Unit(s): 170, 175, 176, 177 & 178.

AUTHORIZED PERSONNEL

The salary costs are an allocation of Human Resources personnel. Workers Compensation funds 1.35 FTE's in Human Resources (016) and .50 in Public Works (560).

BUDGET SUMMARY

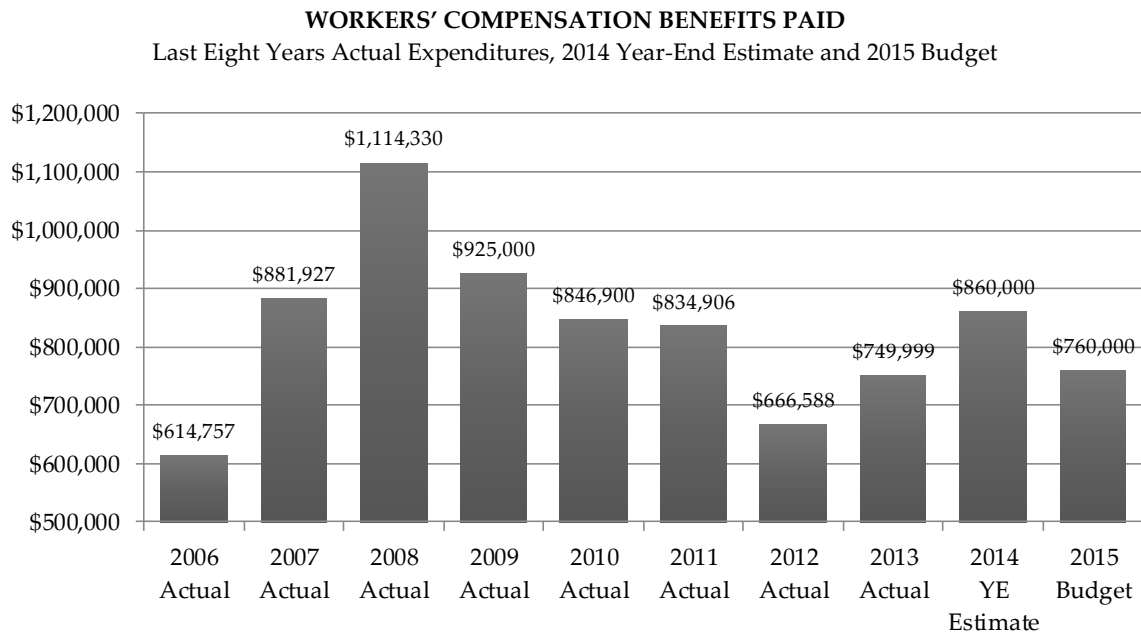
Dept 514 Workers Comp Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
170, 175-178 Benefit Admin	\$1,131,335	\$1,348,630	\$1,345,292	\$1,302,286	\$1,241,131	92.0%	95.3%
Rev Summary By Service Unit							
360 Miscellaneous Revenues	\$1,108,976	\$1,033,000	\$1,150,811	\$1,053,146	\$1,033,000	100.0%	98.1%
Fund Balance							
Beginning Balance	\$1,092,471	\$1,028,264	\$1,070,112	\$1,070,112	\$820,971	79.8%	76.7%
Revenues Less Expenditures	-22,359	-315,630	-194,481	-249,140	-208,131	65.9%	83.5%
Ending Balance	<u>\$1,070,112</u>	<u>\$712,634</u>	<u>\$875,631</u>	<u>\$820,972</u>	<u>\$612,840</u>	86.0%	74.6%

Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% of Total
100 Salaries & Wages	\$75,321	\$69,886	\$101,647	\$100,504	\$115,867	165.8%	9.3%
200 Benefits	845,336	1,040,700	954,048	953,738	866,571	83.3%	69.8%
Sub-Total Salaries & Benefits	920,656	1,110,586	1,055,695	1,054,242	982,438	88.5%	79.2%
300 Operating Supplies	9,576	6,482	3,634	6,482	10,982	169.4%	0.9%
400 Professional Svcs & Chgs	194,925	231,562	285,963	241,562	247,711	107.0%	20.0%
600 Capital Outlay	6,178	0	0	0	0	n/a	0.0%
Total Expenditures	<u>\$1,131,335</u>	<u>\$1,348,630</u>	<u>\$1,345,292</u>	<u>\$1,302,286</u>	<u>\$1,241,131</u>	92.0%	100.0%

EXPLANATORY NARRATIVE

Benefit Administration

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



Account 200 Personnel Benefits - This line item 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. Also included is funding for the Safety and Health Committee.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Benefit Administration	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$73,203	\$69,886	\$100,056	\$99,050	\$115,867	165.8%	117.0%
130 Special Pay	577	0	736	600	0	n/a	0.0%
140 Retire/Term Cashout	1,540	0	854	854	0	n/a	0.0%
Total	75,321	69,886	101,647	100,504	115,867	165.8%	115.3%
200 Benefits	845,336	1,040,700	954,048	953,738	866,571	83.3%	90.9%
300 Operating Supplies							
310 Office & Oper Supplies	4,756	4,982	2,409	4,982	6,482	130.1%	130.1%
350 Small Tools & Equip	4,820	1,500	1,225	1,500	4,500	300.0%	300.0%
Total	9,576	6,482	3,634	6,482	10,982	169.4%	169.4%
400 Professional Svcs & Chgs							
410 Professional Services	192,404	224,462	280,961	234,462	238,411	106.2%	101.7%
420 Communications	5						
430 Trans & Training	228	2,000	1,390	2,000	3,500	175.0%	175.0%
480 Repairs & Maintenance	263	500	613	500	1,000	200.0%	200.0%
490 Miscellaneous	2,024	4,600	2,998	4,600	4,800	104.3%	104.3%
Total	194,925	231,562	285,963	241,562	247,711	107.0%	102.5%
600 Capital Outlay							
640 Machinery & Equipment	6,178	0	0	0	0	n/a	n/a
Total Expenditures	<u>\$1,131,335</u>	<u>\$1,348,630</u>	<u>\$1,345,292</u>	<u>\$1,302,286</u>	<u>\$1,241,131</u>	92.0%	95.3%

Revenues

Revenues for this fund are generated through monthly accrual assessments made for each employee.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012	2013	2013	2013	2014	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/13	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$1,092,471	\$1,028,264	\$1,070,112	\$1,070,112	\$820,971	79.8%	76.7%
360 Miscellaneous Revenues	1,108,976	1,033,000	1,150,811	1,053,146	1,033,000	100.0%	98.1%
Total Revenues	<u>\$2,201,447</u>	<u>\$2,061,264</u>	<u>\$2,220,923</u>	<u>\$2,123,258</u>	<u>\$1,853,971</u>	89.9%	87.3%

HUMAN RESOURCES
2015 BUDGET NARRATIVE

WELLNESS / EMPLOYEE ASSISTANCE PROGRAM - 516

City Manager
Acting Human Resources Director

Tony O'Rourke
Connie Mendoza

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.

Service Unit(s): 168 & 169.

BUDGET SUMMARY

Dept 516 Wellness/EAP Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
168 Wellness Program	\$83,780	\$62,200	\$61,614	\$62,200	\$70,500	113.3%	113.3%
169 Employee Assistance Prog	33,815	114,100	85,599	114,100	104,300	91.4%	91.4%
Total Expenditures	<u>\$117,595</u>	<u>\$176,300</u>	<u>\$147,213</u>	<u>\$176,300</u>	<u>\$174,800</u>	99.1%	99.1%
Rev Summary By Service Unit							
360 Miscellaneous Revenues	\$171,086	\$175,000	\$150,000	\$175,000	\$175,000	100.0%	100.0%
Fund Balance							
Beginning Balance	\$126,438	\$181,238	\$179,929	\$179,929	\$178,629	98.6%	99.3%
Revenues Less Expenditures	53,491	-1,300	2,787	-1,300	200	15.4%	15.4%
Ending Balance	<u>\$179,929</u>	<u>\$179,938</u>	<u>\$182,715</u>	<u>\$178,629</u>	<u>\$178,829</u>	99.4%	100.1%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$10,171.89	\$9,300.00	\$9,782.61	\$9,300.00	\$9,900.00	106.5%	106.5%
400 Professional Svcs & Chgs	92,335	152,000	118,065	152,000	147,400	97.0%	97.0%
600 Capital	15,088	15,000	19,366	15,000	17,500	116.7%	116.7%
Total Expenditures	<u>\$117,595</u>	<u>\$176,300</u>	<u>\$147,213</u>	<u>\$176,300</u>	<u>\$174,800</u>	99.1%	99.1%

EXPLANATORY NARRATIVE

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.

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, including an expanded Wellness Fair in the Yakima Convention Center for City employees.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Wellness Program	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$3,787	\$1,000	\$2,953	\$1,000	\$1,500	150.0%	150.0%
350 Small Tools & Equip	6,328	7,600	6,483	7,600	7,500	98.7%	98.7%
Total	10,115	8,600	9,437	8,600	9,000	104.7%	104.7%
400 Professional Svcs & Chgs							
410 Professional Services	26,463	15,100	10,220	15,100	13,000	86.1%	86.1%
420 Communications	33	500	24	500	500	100.0%	100.0%
430 Trans & Training	0	2,500	0	2,500	2,500	100.0%	100.0%
480 Repairs & Maintenance	17,187	15,000	17,707	15,000	20,000	133.3%	133.3%
490 Miscellaneous	14,893	5,500	4,862	5,500	8,000	145.5%	145.5%
Total	58,577	38,600	32,812	38,600	44,000	114.0%	114.0%
600 Capital Outlay							
620 Buildings	11,819	0	0	0	0	n/a	n/a
640 Machinery & Equipment	3,269	15,000	19,366	15,000	17,500	116.7%	116.7%
Total	15,088	15,000	19,366	15,000	17,500	116.7%	116.7%
Total Expenditures	\$83,780	\$62,200	\$61,614	\$62,200	\$70,500	113.3%	113.3%

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Employee Assistance Prog	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$57	\$700	\$346	\$700	\$900	128.6%	128.6%
400 Professional Svcs & Chgs							
410 Professional Services	31,569	92,000	83,606	92,000	82,000	89.1%	89.1%
430 Trans & Training	0	15,000	0	15,000	15,000	100.0%	100.0%
490 Miscellaneous	2,189	6,400	1,647	6,400	6,400	100.0%	100.0%
Total	33,758	113,400	85,253	113,400	103,400	91.2%	91.2%
Total Expenditures	\$33,815	\$114,100	\$85,599	\$114,100	\$104,300	91.4%	91.4%

Revenue

These revenues come from insurance premium savings from position vacancies.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenues	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$126,438	\$181,238	\$179,929	\$179,929	\$178,629	98.6%	99.3%
360 Miscellaneous Revenues	171,086	175,000	150,000	175,000	175,000	100.0%	100.0%
Total Revenues	\$297,524	\$356,238	\$329,929	\$354,929	\$353,629	99.3%	99.6%

Legal

Department
Legal

Fund
017

LEGAL

2015 Budgeted Staffing Levels

J. CUTTER

City Attorney

19.50 Positions

P. MARTINEZ

Legal Assistant to the
City Attorney

Legal Assistants

4.00 Positions

**CIVIL
DIVISION**

**PROSECUTION
DIVISION**

VACANT

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
9.50 Positions

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

LEGAL
2015 BUDGET NARRATIVE

LEGAL - 017
GENERAL FUND

City Attorney

Jeff Cutter

DEFINITION

The Legal Department provides legal support for the City. The department is separated into Prosecution and Civil legal counsel service units.

Strategic Initiatives

The increase in the Indigent Defense contract (\$400,000) was the only 2015 Strategic Initiative. The addition of a City Attorney II and a part-time Legal Assistant II occurred mid-year 2014, and were included in the initiative in the amount of \$155,500.

Service Unit(s): 152 & 153.

PERFORMANCE STATISTICS

Legal	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Traffic and Criminal Case Arraignments in Municipal Court	3,544	2,610	2,800
Trials, Motions and Other Hearings	5,193	5,019	5,100
Municipal Court Citations Filed	4,274	3,114	3,200
Cases Actually Tried	11	7	10
Cases Set for Trial	1,624	1,719	1,500
Legislation Prepared	219	197	214
Legal Opinions Prepared	305	325	330
Pending Civil Suits Filed By or Against the City	37	42	47
Damage Claims Handled	94	100	105

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1120	City Attorney	1.00	1.00	1.00
1321	Senior Assistant City Attorney II ⁽¹⁾	2.00	2.00	3.00
1322	Senior Assistant City Attorney I ⁽¹⁾	1.00	1.00	0.00
1323	Assistant City Attorney II ⁽²⁾	5.00	5.00	6.00
1324	Assistant City Attorney I	1.00	1.00	1.00
10510	Legal Assistant III ⁽³⁾	1.00	1.00	0.00

Class Code	Position Title	2013	2014	2015
		Actual	Amended Budget	Proposed Budget
10511	Legal Assistant II ⁽²⁾	6.00	6.00	6.50
10512	Legal Assistant I	1.00	1.00	1.00
111810	Legal Department Office Supervisor ⁽³⁾	0.00	0.00	1.00
Total Personnel ⁽⁴⁾		18.00	18.00	19.50

- (1) Senior Assistant City Attorney's advance to the next level once minimum requirements are met.
- (2) One full-time Assistant City Attorney (1.00) and one part-time (0.50) Legal Assistant II added mid-year 2014 for Indigent Defense.
- (3) The Legal Assistant III was replaced with a Legal Departments Office Supervisor in a 2015 reorganization.
- (4) 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)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
152 Crim Justice Sls Tx .3%	\$181,765	\$196,215	\$177,458	\$196,215	\$191,030	97.4%	97.4%
152 Prosecution	709,717	774,361	818,062	793,191	920,936	118.9%	116.1%
153 Legal Counsel	355,723	388,747	372,513	380,947	404,105	104.0%	106.1%
Total Expenditures	<u>\$1,247,205</u>	<u>\$1,359,323</u>	<u>\$1,368,033</u>	<u>\$1,370,353</u>	<u>\$1,516,072</u>	111.5%	110.6%

Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$872,659	\$963,702	\$964,273	\$974,103	\$1,059,065	109.9%	69.9%
200 Benefits	269,299	261,977	305,015	270,606	331,557	126.6%	21.9%
Sub-Total Salaries & Benefits	1,141,958	1,225,679	1,269,288	1,244,709	1,390,621	113.5%	91.7%
300 Operating Supplies	28,913	16,500	13,918	16,500	16,500	100.0%	1.1%
400 Professional Svcs & Chgs	76,334	117,145	84,826	109,145	108,951	93.0%	7.2%
Total Expenditures	<u>\$1,247,205</u>	<u>\$1,359,323</u>	<u>\$1,368,033</u>	<u>\$1,370,353</u>	<u>\$1,516,072</u>	111.5%	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.

Criminal Justice Sales Tax .3%..... Senior 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 2015 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Crim Just Sls Tx .3%	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$132,172	\$142,242	\$131,801	\$142,242	\$135,934	95.6%	95.6%
120 Overtime	47	0	0	0	0	n/a	n/a
130 Special Pay	1,000	0	500	0	0	n/a	n/a
Total	133,219	142,242	132,301	142,242	135,934	95.6%	95.6%
200 Benefits	45,572	45,223	43,112	45,223	46,347	102.5%	102.5%
300 Operating Supplies							
310 Office & Oper Supplies	598	500	492	500	500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	180	5,000		5,000	5,000	100.0%	100.0%
430 Trans & Training	591	1,500	886	1,500	1,500	100.0%	100.0%
490 Miscellaneous	1,606	1,750	667	1,750	1,750	100.0%	100.0%
Total	2,377	8,250	1,553	8,250	8,250	100.0%	100.0%
Total Expenditures	\$181,765	\$196,215	\$177,458	\$196,215	\$191,030	97.4%	97.4%

Prosecution..... Senior Assistant City Attorney, Cynthia I. Martinez

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Prosecution	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$474,677	\$551,834	\$549,176	\$561,355	\$634,498	115.0%	113.0%
120 Overtime	280	1,500	86	1,500	1,500	100.0%	100.0%
130 Special Pay	4,050	0	2,121	0	2,025	n/a	n/a
140 Retire/Term Cashout	3,625	3,000	13,385	3,680	3,700	123.3%	100.5%
Total	482,632	556,334	564,767	566,535	641,723	115.3%	113.3%
200 Benefits	151,303	146,326	190,847	154,955	206,608	141.2%	133.3%
300 Operating Supplies							
310 Office & Oper Supplies	3,822	4,500	4,390	4,500	4,500	100.0%	100.0%
350 Small Tools & Equip	18,630	4,000	3,683	4,000	4,000	100.0%	100.0%
Total	22,451	8,500	8,073	8,500	8,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	24,426	29,000	24,522	29,000	28,000	96.6%	96.6%
420 Communications	7,724	6,701	7,370	6,701	7,604	113.5%	113.5%
430 Trans & Training	3,869	5,500	4,782	5,500	6,000	109.1%	109.1%
480 Repairs & Maintenance	2,069	3,000	2,093	3,000	3,000	100.0%	100.0%
490 Miscellaneous	15,244	19,000	15,607	19,000	19,500	102.6%	102.6%
Total	53,331	63,201	54,375	63,201	64,104	101.4%	101.4%
Total Expenditures	\$709,717	\$774,361	\$818,062	\$793,191	\$920,936	118.9%	116.1%

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 legal assistants who work as bilingual/biliterate legal assistants that assist both the Civil and Prosecution Division in that capacity. Also funded here are lump sum bargaining unit settlements.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Legal Counsel	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$249,984	\$260,516	\$261,209	\$260,516	\$275,623	105.8%	105.8%
120 Overtime	7	0	46	0	0	n/a	n/a
130 Special Pay	3,160	810	2,069	810	1,985	245.1%	245.1%
140 Retire/Term Cashout	3,658	3,800	3,881	4,000	3,800	100.0%	95.0%
Total	256,809	265,126	267,205	265,326	281,408	106.1%	106.1%
200 Benefits	72,423	70,428	71,056	70,428	78,602	111.6%	111.6%
300 Operating Supplies							
310 Office & Oper Supplies	3,214	6,500	5,091	6,500	6,500	100.0%	100.0%
350 Small Tools & Equip	2,650	1,000	263	1,000	1,000	100.0%	100.0%
Total	5,864	7,500	5,354	7,500	7,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	912	20,000	9,100	12,000	10,000	50.0%	83.3%
420 Communications	1,756	1,848	1,666	1,848	2,751	148.9%	148.9%
430 Trans & Training	1,662	3,000	1,887	3,000	3,000	100.0%	100.0%
480 Repairs & Maintenance	2,068	4,000	2,093	4,000	4,000	100.0%	100.0%
490 Miscellaneous	14,228	16,845	14,153	16,845	16,845	100.0%	100.0%
Total	20,626	45,693	28,899	37,693	36,596	80.1%	97.1%
Total Expenditures	\$355,723	\$388,747	\$372,513	\$380,947	\$404,105	104.0%	106.1%

Municipal Court

Department

Municipal Court

Fund

018

MUNICIPAL COURT

2015 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
8.62 Positions

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

MUNICIPAL COURT
2015 BUDGET NARRATIVE

MUNICIPAL COURT - 018
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.

Service Unit(s): 155.

PERFORMANCE STATISTICS

Infractions (Non-Criminal)	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Filings and Hearings			
Infractions Filed	11,156	13,324	13,325
Violations Charged	15,058	19,009	19,000
Mitigation Hearings	1,315	1,435	1,435
Contested Hearings	236	308	300
Show Cause Hearings	137	143	145
Other Hearings on Record and Deferred Findings	<u>1,738</u>	<u>1,627</u>	<u>1,625</u>
Total Filings and Hearings	29,640	35,846	35,830
Dispositions			
Infractions Paid	2,537	3,016	3,015
Failure to Respond	157	189	190
Committed	4,782	5,733	5,730
Not Committed	150	210	210
Dismissed	1,750	1,763	1,765
Amended	<u>22</u>	<u>7</u>	<u>10</u>
Total Disposed	9,398	10,918	10,920

Infractions (Non-Criminal)	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Municipal Court Infraction Revenue ⁽¹⁾	\$1,027,200	\$1,084,145	\$1,070,000
Filings			
Citations Filed	4,274	3,083	3,085
Violations Charged	5,150	3,853	3,860
Trial Settings			
Non-Jury Trials Set	11	5	5
Jury Trials	1,613	1,714	1,715
Proceedings			
Arraignments	3,698	2,611	3,000
Non-Jury Trials	3	0	2
Jury Trials	13	9	15
Other Hearings	5,183	5,113	5,000
Dispositions			
Bail Forfeitures	0	0	0
Guilty	3,515	2,695	2,700
Not Guilty	2	2	2
Dismissed	1,866	1,214	1,225
Amended	201	84	100
Deferred / Driver/other	598	551	575
Prosecution Resumed	87	62	65
DWI Penalties	\$113,553	\$95,792	\$100,000
Criminal Traffic	152,945	115,171	128,000
Non-Traffic Misdemeanor	86,802	108,270	117,000
Recoupments	<u>164,838</u>	<u>112,935</u>	<u>130,000</u>
Total Fines ⁽¹⁾	\$518,138	\$432,168	\$475,000

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

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 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	7.00	7.00
1424	Municipal Court Cashier ⁽¹⁾	1.00	1.00	1.00
1425	Municipal Court Department Assistant	0.62	0.62	0.62
Total Personnel		13.12	12.12	12.12

(1) One Municipal Court Clerk eliminated in 2015.

BUDGET SUMMARY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
155 Crim Justice Sls Tx .3%	\$189,178	\$258,857	\$235,528	\$258,857	\$275,957	106.6%	106.6%
155 Administration	1,141,653	1,085,262	1,052,774	1,074,789	1,120,032	103.2%	104.2%
Total Expenditures	\$1,330,831	\$1,344,118	\$1,288,302	\$1,333,646	\$1,395,989	103.9%	104.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$839,210	\$853,234	\$788,547	\$841,261	\$873,523	102.4%	62.6%
200 Benefits	254,421	262,784	248,680	262,784	293,084	111.5%	21.0%
Sub-Total Salaries & Benefits	1,093,632	1,116,017	1,037,227	1,104,045	1,166,607	104.5%	83.6%
300 Operating Supplies	29,730	22,000	24,294	22,000	22,000	100.0%	1.6%
400 Professional Svcs & Chgs	180,118	183,101	200,594	184,601	184,382	100.7%	13.2%
500 Intergovernmental Svcs	27,350	23,000	26,187	23,000	23,000	100.0%	1.6%
Total Expenditures	\$1,330,831	\$1,344,118	\$1,288,302	\$1,333,646	\$1,395,989	103.9%	100.0%

EXPLANATORY NARRATIVE

Criminal Justice Sales Tax .3%

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 2014 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Crim Just Sls Tx .3%	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$100,695	\$148,990	\$141,456	\$148,990	\$160,570	107.8%	107.8%
120 Overtime	679	2,500	426	2,000	2,000	80.0%	100.0%
130 Special Pay	2,000	0	1,000	500	0	n/a	0.0%
140 Retire/Term Cashout	16,927	0	0	0	0	n/a	n/a
Total	120,301	151,490	142,883	151,490	162,570	107.3%	107.3%

	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Crim Just Sls Tx .3%	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
200 Benefits	37,696	57,366	55,843	57,366	63,387	110.5%	110.5%
300 Operating Supplies							
310 Office & Oper Supplies	5,174	5,000	5,000	5,000	5,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	26,007	45,000	31,802	45,000	45,000	100.0%	100.0%
Total Expenditures	<u>\$189,178</u>	<u>\$258,857</u>	<u>\$235,528</u>	<u>\$258,857</u>	<u>\$275,957</u>	106.6%	106.6%

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.)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Administration	Actual	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$701,972	\$692,303	\$626,511	\$674,170	\$699,513	101.0%	103.8%
120 Overtime	895	4,000	2,863	4,000	4,000	100.0%	100.0%
130 Special Pay	10,620	1,440	4,860	5,100	1,440	100.0%	28.2%
140 Retire/Term Cashout	5,422	4,000	11,429	6,500	6,000	150.0%	92.3%
Total	718,910	701,743	645,664	689,770	710,953	101.3%	103.1%
200 Benefits	216,726	205,417	192,837	205,417	229,697	111.8%	111.8%
300 Operating Supplies							
310 Office & Oper Supplies	23,714	16,000	18,250	16,000	16,000	100.0%	100.0%
350 Small Tools & Equip	842	1,000	1,044	1,000	1,000	100.0%	100.0%
Total	<u>24,556</u>	<u>17,000</u>	<u>19,294</u>	<u>17,000</u>	<u>17,000</u>	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Administration	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
410 Professional Services	123,462	105,000	133,093	105,000	105,000	100.0%	100.0%
420 Communications	8,152	7,601	7,601	7,601	8,882	116.9%	116.9%
430 Trans & Training	608	3,000	2,777	4,500	3,000	100.0%	66.7%
480 Repairs & Maintenance	1,721	1,500	1,916	1,500	1,500	100.0%	100.0%
490 Miscellaneous	20,169	21,000	23,403	21,000	21,000	100.0%	100.0%
Total	154,111	138,101	168,792	139,601	139,382	100.9%	99.8%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	27,350	23,000	26,187	23,000	23,000	100.0%	100.0%
Total Expenditures	<u>\$1,141,653</u>	<u>\$1,085,262</u>	<u>\$1,052,774</u>	<u>\$1,074,789</u>	<u>\$1,120,032</u>	103.2%	104.2%

Dedicated Revenue

This revenue is from state shared revenue that the City receives due to following a predefined formula to set judicial salaries.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
330 Judicial Salary Contrib	\$45,588	\$45,000	\$45,458	\$45,500	\$46,000	102.2%	101.1%

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	710
YakCorps Agency	632

BONDED INDEBTEDNESS

General Obligation and Revenue Bond Activity Summary	
2007 & 2009 PFD LTGO Bonds	272
Miscellaneous LTGO Bonds	281
1996 LTGO Convention Center Bonds	287
Local Improvement District (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

2015 Budgeted Staffing Levels

C. EPPERSON

Director of Finance & Budget

35.00 Positions

R. DUKART

Utility & Finance
Assistant

T. LEWIS

Financial Services
Manager

S. OWNBY*

Purchasing
Manager

J. DEAN

Utility Services
Manager

**FINANCIAL
SERVICES**

12.00 Positions

Treasury Management
Accounting
Accounts Receivable
Grant Fiscal Management
Collections Accounts
Payable • Payroll
Appropriations
Budget Preparation
Budget Monitoring &
Analysis • Financial
Reporting & Analysis
Financial Statements
Special Projects
Debt Issuance &
Administration
Internal Controls

**PURCHASING
DIVISION**

5.00 Positions

Procurement of Goods
and Services
Purchasing Law and
Regulation Compliance
Contract Administration
Disposal of
Surplus Property
Procurement Cards
DBE Liaison*
Prevailing Wage and
Insurance Assessment
Purchase Audits
Citywide Vendor Lists

**UTILITY
SERVICES**

13.00 Positions

Water, Wastewater,
Irrigation, Refuse &
Stormwater

Account Services
Customer Relations
Meter Reading
Billing
Field Services
Collections

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

UTILITY CUSTOMER SERVICES - 054
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. This General Fund function is supported 100% by operating subsidies from the utilities.

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 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. They took an in-depth look at the policies, procedures and business practices of the Utility Services Division and prepared a written report in early 2014 with recommendations for improvement to the division.

In mid-2014 the Utility Services Division entered into a contract with FCS Group to conduct the 2nd phase of a business process analysis further analyzing division needs and producing a needs document for new utility service software, which was completed in 1st quarter 2015. The major undertaking in 2015 will be implementing a new Utility Billing software system.

Four Water Service Specialists were moved to Water in 2013, but the positions are still funded in the Utility Services division. In 2015, all but one of these positions (i.e. three) were returned to Utility Services Division, as AMI (Automated Meter Infrastructure) was implemented and the physical reading of water meters was substantially reduced. The services these positions provide include:

- Meter reading (on a limited basis because of AMI)
- Water service turn-on/shut-off
- Meter Change-outs, assisting customers with leak verification and customer related requests.

The position of Utility Billing Specialist was also created and filled in 2014. The supervision of the Parking enforcement officers was moved from the Police Division to the Utility Services Division in November of 2014.

Service Unit(s): 651, 652, & 303/653.

PERFORMANCE STATISTICS

Utility Services	2013 Actual	2014 Amended Budget	2015 Proposed Budget
New Accounts Started	6,457	6,217	6,000
Meters Read ⁽¹⁾	117,714	110,000	5,000
Customer Service Calls Answered ⁽²⁾	76,000	n/a	78,000
Bills Issued	194,653	200,482	206,311
Suspension Notices Issued ⁽³⁾	35,222	36,407	37,500
Delinquent Bills in Collection ⁽⁴⁾	2,370	553	1,600
Parking			
Parking Citations Issued ⁽⁵⁾	3,252	3,150	3,600
Unmetered Space Available – Downtown Business District	930	1,035	1,190
Spaces Available City Lots	410	423	485

- (1) Began transition to AMI system mid-year 2014. 90-95% of reads are now being transmitted thru the AMI system.
- (2) No longer receiving phone log reports from Information Technology (IT) – a new phone tracking system is being researched.
- (3) The Suspension Notices Issued do not include the 1st door hanger or the delinquent shut-off hanger.
- (4) Represents billing sent to collection in given year - not total amount of accounts in collections.
- (5) Parking Facilities was transferred to the Utility Services Division December 1, 2014.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1242	Utility Services Manager	1.00	1.00	1.00
6610	Parking Enforcement Officer ⁽¹⁾	0.00	0.00	2.00
7311	Water Service Specialist ⁽²⁾	0.00	0.00	3.00
7315	Utility Service Representative ⁽³⁾	7.75	7.75	7.00
7320	Utility Services Billing Representative ⁽⁴⁾	0.00	0.00	1.00
14301	Utility Service Supervisor	1.00	1.00	0.00
Total Personnel ⁽²⁾		9.75	9.75	14.00

- (1) The Parking Enforcement Officers were moved to Utility Services in 2015. This was a change in direct management only. The cost of these positions have been included in this operating unit all along.
- (2) Three Water Services Specialists, who were supervised by Water, were moved back to Utility Services in 2015.
- (3) Deleted 0.75 Utility Services Representative mid-year 2014 due to a reorganization.
- (4) Replaced the Utility Service Supervisor with the Utility Services Billing Representative mid-year 2014 due to a reorganization.
- (5) Utility Services funds portions of the Finance Director (.15), Administrative Assistant (.25) an Accountant (.25) and a Specialist (.50). Utility Services also has 1.05 FTE's funded by Finance.

BUDGET SUMMARY

Dept 054 Utility Customer Svc	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
651/652 Utility Customer Svcs	\$1,313,058	\$1,316,181	\$1,297,838	\$1,320,334	\$1,321,395	100.4%	100.1%
303/653 Parking	92,883	149,019	179,240	101,301	178,051	119.5%	11.9%
Total Expenditures	<u>\$1,405,941</u>	<u>\$1,465,199</u>	<u>\$1,477,078</u>	<u>\$1,421,635</u>	<u>\$1,499,446</u>	102.3%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$709,099	\$784,576	\$712,102	\$679,118	\$737,271	94.0%	49.2%
200 Benefits	282,996	317,623	256,294	307,445	286,958	90.3%	19.1%
Sub-Total Salaries & Benefits	992,096	1,102,199	968,395	986,563	1,024,230	92.9%	68.3%
300 Operating Supplies	19,613	22,000	31,771	20,500	22,500	102.3%	1.5%
400 Professional Svcs & Chgs	392,233	339,000	474,911	412,571	420,716	124.1%	28.1%
600 Capital Outlay	0	0	0	0	30,000	n/a	2.0%
Transfers In	2,000	2,000	2,000	2,000	2,000	100.0%	0.1%
Total Expenditures	<u>1,405,941</u>	<u>1,465,199</u>	<u>1,477,078</u>	<u>1,421,635</u>	<u>1,499,446</u>	102.3%	100.0%

EXPLANATORY NARRATIVE

Utility Customer Services

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. Additionally, lump sum bargaining unit settlements are recorded in this account.

Account 140 Retirement/Termination Cash out – The 2015 budget includes an estimate of the retirement cash out of a long-time Accountant who supports the utilities. Any cash out of excess vacation or Personal Time Off (PTO) is also included in this account.

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 bill printing/mail processing services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Utility Customer Services	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$627,431	\$696,259	\$615,835	\$617,100	\$622,614	89.4%	100.9%
120 Overtime	2,421	1,000	2,170	1,600	2,000	200.0%	125.0%
130 Special Pay	9,135	2,005	12,111	12,574	6,651	331.7%	52.9%
140 Retire/Term Cashout	17,731	0	29,058	5,500	21,937	n/a	398.9%
Total	656,717	699,264	659,174	636,774	653,202	93.4%	102.6%
200 Benefits	262,150	277,449	233,413	267,271	244,949	88.3%	91.6%
300 Operating Supplies							
310 Office & Oper Supplies	4,942	4,000	3,204	4,000	4,500	112.5%	112.5%
320 Fuel	12,455	12,000	10,824	12,000	12,000	100.0%	100.0%
350 Small Tools & Equip	1,514	5,000	17,559	3,500	5,000	100.0%	142.9%
Total	18,911	21,000	31,587	19,500	21,500	102.4%	110.3%
400 Professional Svcs & Chgs							
410 Professional Services	258,012	167,428	241,102	239,428	239,771	143.2%	100.1%
420 Communications	96,312	102,060	86,606	102,060	103,972	101.9%	101.9%
430 Trans & Training	521	2,000	3,936	5,000	5,500	275.0%	110.0%
480 Repairs & Maintenance	8,410	26,479	14,058	28,300	30,500	115.2%	107.8%
490 Miscellaneous	10,025	18,500	25,962	20,000	20,000	108.1%	100.0%
Total	373,281	316,467	371,664	394,788	399,743	126.3%	101.3%
Transfers In	2,000	2,000	2,000	2,000	2,000	100.0%	100.0%
Total Expenditures	<u>\$1,313,058</u>	<u>\$1,316,181</u>	<u>\$1,297,838</u>	<u>\$1,320,334</u>	<u>\$1,321,395</u>	100.4%	100.1%

Parking

This service unit is responsible for parking enforcement within the City of Yakima. It is funded primarily by parking ticket revenue. In 2013, the Police 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 was added in 2014. Parking was moved to Utility Services in 2014 to consolidate services.

Account 120 Overtime – Overtime is primarily due to special events.

Account 130 Special Pay – Lump sum bargaining unit settlements are recorded in this account, along with bilingual special pay.

Account 410 Professional Services – This account pays for collection services for unpaid parking tickets, access to vehicle registrations and service for the electronic ticketing system.

Account 470 Public Utility Services – The electric and stormwater utility charges for the downtown parking lots are paid in this account.

Account 640 Machinery and Equipment – The second parking enforcement officer position was reinstated with a walking route. However, to more effectively do this job, a second enforcement vehicle is included in the 2015 budget.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Parking	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$51,105	\$80,209	\$51,604	\$40,991	82,469	102.8%	201.2%
120 Overtime	265	5,000	219	250	1,000	20.0%	400.0%
130 Special Pay	734	104	1,090	1,104	600	579.2%	54.4%
140 Retire/Term Cashout	279	0	15	0	0	n/a	n/a
Total	52,383	85,312	52,928	42,344	84,069	98.5%	198.5%
200 Benefits	20,846	40,174	22,881	40,174	42,009	104.6%	104.6%
300 Operating Supplies							
310 Office & Oper Supplies	702	1,000	0	1,000	1,000	100.0%	100.0%
320 Fuel	0	0	184	0	0	n/a	n/a
Total	702	1,000	184	1,000	1,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	7,798	10,000	4,789	6,000	8,000	80.0%	133.3%
420 Communications	861	1,681	659	931	1,681	100.0%	180.6%
470 Public Utility Services	10,044	10,852	8,724	10,852	11,292	104.1%	104.1%
480 Repairs & Maintenance	0	0	88,872	0	0	n/a	n/a
490 Miscellaneous	249	0	203	0	0	n/a	n/a
Total	18,952	22,533	103,247	17,783	20,973	93.1%	117.9%
600 Capital Outlay							
640 Machinery & Equipment	0	0	0	0	30,000	n/a	n/a
Total Expenditures	\$92,883	\$149,019	\$179,240	\$101,301	\$178,051	119.5%	175.8%

Dedicated Revenue

Revenues from the Water, Irrigation, Wastewater and Refuse utilities fund the majority of the expenditures of this division. Parking fines and other miscellaneous items fund the remainder.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
340 Chrgs f/Goods & Svcs	\$1,313,058	\$1,321,000	\$1,297,786	\$1,321,000	\$1,321,395	100.0%	100.0%
350 Fines and Forfeits	57,558	100,000	61,188	65,000	100,000	100.0%	153.8%
Total Revenue	\$1,370,616	\$1,421,000	\$1,358,974	\$1,386,000	\$1,421,395	100.0%	102.6%

PURCHASING - 019
GENERAL FUND

Finance & Budget Director
Purchasing Manager

Cindy Epperson
Sue Ownby

DEFINITION

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.”

Strategic Initiatives

Purchasing had one Strategic Initiative for 2015 for a Procurement Software system, with costs of \$25,000 shared by the County. The total approved by the City was \$13,500, with the County paying \$11,500.

Service Unit(s): 672.

PERFORMANCE STATICS

City	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	55	49	55
Formal Sealed Bids Processed (over \$25,000)	33	35	35
Written & Informal Quotes Processed (\$7,500 to \$25,000)	65	74	75
Number of Units Surplus Disposed of / Gross Revenues	609/\$209,624	699/\$252,041	500/\$150,000
Dollar Value of Purchase Orders Processed	\$17,223,288	\$9,502,270	\$11,500,000
Number / Dollar Value of Tenure Contracts Administered	79/\$7,584,816	80/\$13,126,497	80/\$10,000,000

Total Dollar Value of Contractual Responsibility	\$27,924,388	\$24,413,520	\$28,500,000
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County	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	22	40	25
Formal Sealed Bids Processed (over \$25,000)	8	10	12
Written & Informal Quotes Processed (\$5,000 to \$25,000)	24	47	26
Number of Units Surplus Disposed of / Gross Revenues	860/\$93,450	1,818/\$63,985	500/\$150,000
Dollar Value of Purchase Orders Processed	\$1,413,157	\$3,893,153	\$1,500,000
Number / Dollar Value of Tenure Contracts Administered	59/\$13,752,193	60/\$16,933,097	65/\$17,000,000
Total Dollar Value of Contractual Responsibility	\$17,079,016	\$23,467,737	\$25,000,000
Joint (both City and County)			
Formal Sealed Bids Processed (over \$25,000)	8	9	12
Dollar Value of Tenure Contracts Administered	\$5,029,948	\$6,426,240	\$7,000,000
Total City/County Contractual Responsibility	\$45,003,404	\$54,307,497	\$60,000,000

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1232	City/County Procurement Manager	1.00	1.00	1.00
2231	Buyer I ⁽¹⁾	1.00	1.00	1.00
2233	Purchasing Assistant	1.00	1.00	1.00
2234	Buyer II	2.00	2.00	2.00
11805	Senior Buyer	1.00	1.00	1.00
Total Personnel⁽¹⁾		6.00	6.00	6.00

(1) Purchasing funds .15 of the Finance Director starting in 2015.

BUDGET SUMMARY

Dept 019 Purchasing	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
672 Purchasing	\$549,153	\$549,369	\$559,928	\$559,132	\$654,699	119.2%	117.1%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$383,480	\$387,639	\$402,563	\$397,402	\$446,552	115.2%	68.2%
200 Benefits	139,008	131,977	133,664	131,977	149,012	112.9%	22.8%
Sub-Total Salaries & Benefits	522,487	519,616	536,227	529,379	595,564	114.6%	91.0%
300 Operating Supplies	11,788	10,200	9,047	10,200	10,200	100.0%	1.6%
400 Professional Svcs & Chgs	14,879	19,553	14,653	19,553	48,935	250.3%	7.5%
Total Expenditures	<u>549,153</u>	<u>549,369</u>	<u>559,928</u>	<u>559,132</u>	<u>654,699</u>	119.2%	100.0%

EXPLANATORY NARRATIVE

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 46% of Purchasing's total budget, plus \$3,779 annually for a City Service Charge.

Account 110 Salaries and Wages – An allocation of 15% of the Finance Director's salary is being charge to Purchasing beginning in 2015.

Account 120 Overtime – Implementation of new software is anticipated to require planning/testing in addition to regular job duties.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services. Also, lump sum bargaining unit settlements are recorded in this account.

Account 410 Professional Services – \$25,000 was added this year to facilitate purchase of automated e-procurement system. The software was a budgeted strategic initiative for 2015.

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. The budget was increased \$2,500 this year so a buyer could attend the annual Cayenta workshop.

Account 490 Miscellaneous – This account is used for conference registrations and other miscellaneous charges and remains unchanged.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Purchasing	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$379,378	\$387,639	\$397,501	\$397,402	\$438,852	113.2%	110.4%
120 Overtime	\$0	\$0	\$0	\$0	\$5,000	n/a	n/a
130 Special Pay	4,101	0	5,062	0	2,700	n/a	n/a
Total	383,480	387,639	402,563	397,402	446,552	115.2%	112.4%
200 Benefits	139,008	131,977	133,664	131,977	149,012	112.9%	112.9%
300 Operating Supplies							
310 Office & Oper Supplies	6,510	6,200	6,480	6,200	6,200	100.0%	100.0%
350 Small Tools & Equip	5,278	4,000	2,568	4,000	4,000	100.0%	100.0%
Total	11,788	10,200	9,047	10,200	10,200	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	348	1,000	315	1,000	27,500	2750.0%	2750.0%
420 Communications	2,859	3,053	2,108	3,053	3,435	112.5%	112.5%
430 Trans & Training	3,547	4,000	4,016	4,000	6,500	162.5%	162.5%
480 Repairs & Maintenance	292	1,000	0	1,000	1,000	100.0%	100.0%
490 Miscellaneous	7,834	10,500	8,214	10,500	10,500	100.0%	100.0%
Total	14,879	19,553	14,653	19,553	48,935	250.3%	250.3%
Total Expenditures	<u>\$549,153</u>	<u>\$549,369</u>	<u>\$559,928</u>	<u>\$559,132</u>	<u>\$654,699</u>	119.2%	117.1%

Dedicated Revenue

Revenues are received from Yakima County per an interlocal agreement for purchasing services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Dedicated Revenue	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
330 Intergov't Revenues	\$246,056	\$259,700	\$271,017	\$259,700	\$266,193	102.5%	102.5%

FINANCIAL SERVICES - 015
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.

2015 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 2015:

- ***Cayenta*** -- A new software system necessary to complete the purchasing consolidation and update the antiquated Automated Inventory & Maintenance Management System (AIMMS) and General Ledger went live in early 2014. In 2015, the immediate challenge is to prepare the Comprehensive Annual Financial Report (CAFR) through the new system. This program extends beyond Finance to all major operating divisions, and designing meaningful reports is still a work-in-process. A utility billing module is being added starting in mid-2015, with an implementation schedule of about 1 year. Because of the revenue recognition component and the addition of customer self-serve programs, Finance will be deeply involved in that implementation.
- ***Yakima Revenue Development Area (YRDA)*** -- Work continues on the YRDA (the former Sawmill site). Work ongoing in 2014 included improvements to the Fair Avenue Extension and the East-West corridor. The major project scheduled for 2015 is the construction of a roundabout at Fair Avenue where it intersects with Martin Luther King, Jr. and Lincoln Avenues. This project is funded by a Local Infrastructure Finance Tool (LIFT) and a Yakima County SIED loan/grant.

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. This division is included in the City Service Charge calculation which generates revenue from non-General Government operating funds, because of its support role.

Service Unit(s): 612.

PERFORMANCE STATISTICS

	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Accounting Functions			
Expenditures ⁽¹⁾	\$195.8	\$233.9	\$207.9
Capital Projects ⁽¹⁾	\$22.6	\$57.6	\$27.9
Invoices Processed	28,000	24,466	28,000
Number of Grants Administered	35	30	29
Payroll Warrants Issued	12,161	11,834	11,540
Payroll and Benefits Paid ⁽¹⁾	\$66.3	\$66.6	\$67.3
Employees Paid (Perm and Part Time) Average Monthly	780	787	793
Claims Warrants Issued	11,038	10,177	12,000
Dollar Amount of Claims Paid ⁽¹⁾	\$73.0	\$72.9	\$74.0
Number of Funds	73	71	71
Number of Full Accrual Funds	32	32	32
LID's in Process	0	0	0
Treasury Functions			
Revenue Received ⁽¹⁾	\$197.8	\$213.3	\$199.3
Invoices Generated	3,479	3,712	4,000
GO and Revenue Debt Issues Administered	17	16	16
LID's Closed (Establish Notes and redeem LID Warrants)	0	0	0
Public Works Trust Fund Loans Administered	19	19	18
Special Assessment Notes / Bonds	5	5	5
GO and Revenue Debt Service Payments Made ⁽¹⁾	\$5.2	\$4.8	\$6.2
Impact			
Investment Income ⁽¹⁾	\$0.5	\$0.5	\$0.5
Average Total Portfolio Managed ⁽¹⁾	\$47.3	\$47.3	\$49.3

(1) Numbers in millions.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 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) 1.15 FTE's are funded by Utility Services (054), and Purchasing funds .15 of the Finance Director. Additionally, 1.05 FTE's of Utility Service Representatives (054) are funded by Finance.

BUDGET SUMMARY

Dept 015 Financial Services	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Exp Summary By Service Unit							
612 Finance	\$1,461,274	\$1,488,836	\$1,502,372	\$1,514,908	\$1,594,263	107.1%	105.2%
Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% of Total
100 Salaries & Wages	\$976,162	\$1,001,557	\$1,018,114	\$1,028,679	\$1,088,001	108.6%	68.2%
200 Benefits	306,324	324,101	304,739	324,101	339,943	104.9%	21.3%
Sub-Total Salaries & Benefits	1,282,485	1,325,658	1,322,853	1,352,780	1,427,944	107.7%	89.6%
300 Operating Supplies	26,812	20,000	23,436	20,000	20,000	100.0%	1.3%
400 Professional Svcs & Chgs	151,977	143,178	156,084	142,128	146,319	102.2%	9.2%
Total Expenditures	<u>1,461,274</u>	<u>1,488,836</u>	<u>1,502,372</u>	<u>1,514,908</u>	<u>1,594,263</u>	107.1%	100.0%

EXPLANATORY NARRATIVE

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. The software implementations added to these numbers in 2014 and is also estimated to add cost in 2015.

Account 130 Special Pay – This account includes bilingual pay, and lump sum bargaining unit settlements.

Account 140 Retirement/Termination Cashout – The 2015 budget includes an estimate of the retirement cash out of a long-time Accountant. Any cash out of excess vacation or Personal Time Off (PTO) is also included in this account.

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 and 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 miscellaneous items.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Finance	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$931,818	\$983,204	\$974,554	\$993,961	\$1,010,735	102.8%	101.7%
120 Overtime	9,907	8,000	27,084	22,000	16,000	200.0%	72.7%
130 Special Pay	4,588	352	6,124	5,718	1,953	554.6%	34.2%
140 Retire/Term Cashout	29,849	10,000	10,352	7,000	59,313	593.1%	847.3%
Total	976,162	1,001,557	1,018,114	1,028,679	1,088,001	108.6%	105.8%
200 Benefits	306,324	324,101	304,739	324,101	339,943	104.9%	104.9%
300 Operating Supplies							
310 Office & Oper Supplies	16,474	16,000	15,070	14,000	16,000	100.0%	114.3%
350 Small Tools & Equip	10,338	4,000	8,366	6,000	4,000	100.0%	66.7%
Total	26,812	20,000	23,436	20,000	20,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	101,051	95,016	107,054	91,016	96,718	101.8%	106.3%
420 Communications	11,681	10,212	10,746	12,862	11,651	114.1%	90.6%
430 Trans & Training	7,912	7,500	6,769	7,500	7,500	100.0%	100.0%
440 Taxes & Assessments	35	100	0	100	100	100.0%	100.0%
480 Repairs & Maintenance	0	150	0	150	150	100.0%	100.0%
490 Miscellaneous	31,297	30,200	31,515	30,500	30,200	100.0%	99.0%
Total	151,977	143,178	156,084	142,128	146,319	102.2%	102.9%
Total Expenditures	\$1,461,274	\$1,488,836	\$1,502,372	\$1,514,908	\$1,594,263	107.1%	105.2%

FINANCE
2015 BUDGET NARRATIVE

POLICE PENSION - 035
GENERAL FUND

Finance & Budget Director

Cindy Epperson
Police Pension Board

DEFINITION

This General Fund division provides for a single-employer, defined benefit pension plan to retired police officers employed prior to 3/1/70 as governed by Washington State Law RCW 41.20 and 41.26. Under the governing law, the pension member is entitled to payment from the City's pension plan for those benefits in excess of those calculated under the LEOFF plan.

Pension benefits for police officers that were hired after March 1, 1970 are covered solely by the Washington Law Enforcement Officers and Firefighters' Retirement System (LEOFF). However, if officers were active in the period from 3/1/70 to 9/30/77, they are considered members of the LEOFF 1 retirement plan which also makes them eligible for 100% reimbursement of necessary medical expenses until their death, which are also included in this service unit.

Service Unit(s): 681.

BUDGET SUMMARY

Dept 035 Police Pension	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
681 Prior Pensions	\$1,344,773	\$1,343,325	\$1,193,161	\$1,174,237	\$1,167,200	86.9%	99.4%

Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% of Total
200 Benefits	\$609,223	\$649,000	\$511,883	\$526,500	\$473,800	73.0%	40.6%
Sub-Total Salaries & Benefits	609,223	649,000	511,883	526,500	473,800	73.0%	40.6%
300 Operating Supplies	401	50	119	200	200	400.0%	0.0%
400 Professional Svcs & Chgs	735,149	694,275	681,159	647,537	693,200	99.8%	59.4%
Total Expenditures	<u>\$1,344,773</u>	<u>\$1,343,325</u>	<u>\$1,193,161</u>	<u>\$1,174,237</u>	<u>\$1,167,200</u>	86.9%	100.0%

EXPLANATORY NARRATIVE

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. Next year's projected budget includes:

PENSION EXPENDITURE DETAIL

Pension Benefits	\$473,800
Medical Benefits	680,600
Administrative Costs	12,800
Total	<u>\$1,167,200</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. Also included as a professional service is an estimate for the required actuarial reports.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Prior Pensions	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
200 Benefits							
290 Pension/Death Benefits	\$609,223	\$649,000	\$511,883	\$526,500	\$473,800	73.0%	90.0%
300 Operating Supplies							
310 Office/Oper Supplies	401	50	119	200	200	400.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	732,690	690,700	677,604	643,000	688,600	99.7%	107.1%
420 Communications	333	200	104	200	200	100.0%	100.0%
430 Trans & Training	1,476	2,375	3,337	3,337	3,400	143.2%	101.9%
490 Miscellaneous	651	1,000	114	1,000	1,000	100.0%	100.0%
Total	<u>735,149</u>	<u>694,275</u>	<u>681,159</u>	<u>647,537</u>	<u>693,200</u>	99.8%	107.1%
Total Expenditures	<u>\$1,344,773</u>	<u>\$1,343,325</u>	<u>\$1,193,161</u>	<u>\$1,174,237</u>	<u>\$1,167,200</u>	86.9%	99.4%

FINANCE
2015 BUDGET NARRATIVE

FIREMEN'S RELIEF AND PENSION - 612

Finance & Budget Director

Cindy Epperson
Fire Pension Board

DEFINITION

This trust fund provides for a single-employer, defined benefit pension plan to retired firefighters employed prior to 3/1/70 as governed by Washington State Law RCW 41.20 and 41.26. Under the governing law, the pension member is entitled to payment from the City's pension plan for those benefits in excess of those calculated under the LEOFF plan.

Pension benefits for firefighters that were hired after March 1, 1970 are covered by the Washington Law Enforcement Officers and Firefighters' Retirement System (LEOFF). If firefighters were active in the period from 3/1/70 to 9/30/77, they are considered members of the LEOFF 1 retirement plan which also makes them eligible for 100% reimbursement of necessary medical expenses, which are also included in this service unit.

Service Unit(s): 682.

BUDGET SUMMARY

Dept 612 Fire Relief & Pension	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
682 Prior Fire Pensions	\$1,229,569	\$1,259,308	\$1,241,643	\$1,250,483	\$1,380,282	109.6%	110.4%
Rev Summary By Service Unit							
310 Taxes	\$1,196,702	\$1,186,000	\$1,192,883	\$1,186,000	\$1,207,500	101.8%	101.8%
330 Intergov't Revenues	72,837	72,838	81,694	72,838	72,838	100.0%	100.0%
360 Miscellaneous Revenues	9,000	500	500	500	500	100.0%	100.0%
Total Revenues	<u>\$1,278,539</u>	<u>\$1,259,338</u>	<u>\$1,275,077</u>	<u>\$1,259,338</u>	<u>\$1,280,838</u>	101.7%	101.7%
Fund Balance							
Beginning Balance	\$892,140	\$922,511	\$941,110	\$941,110	\$949,965	103.0%	100.9%
Revenues Less Expenditures	48,970	30	33,434	8,855	-99,444	n/a	n/a
Ending Balance	<u>\$941,110</u>	<u>\$922,541</u>	<u>\$974,543</u>	<u>\$949,965</u>	<u>\$850,521</u>	n/a	n/a
Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
200 Benefits	\$636,479	\$644,000	\$624,202	\$630,800	\$642,100	99.7%	46.5%
Sub-Total Salaries & Benefits	636,479	644,000	624,202	630,800	642,100	99.7%	46.5%
300 Operating Supplies	266	150	119	150	150	100.0%	0.0%
400 Professional Svcs & Chgs	592,825	615,158	617,322	619,533	738,032	120.0%	53.5%
Total Expenditures	<u>\$1,229,569</u>	<u>\$1,259,308</u>	<u>\$1,241,643</u>	<u>\$1,250,483</u>	<u>\$1,380,282</u>	109.6%	100.0%

EXPLANATORY NARRATIVE

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. Next year's projected budget includes:

PENSION EXPENDITURE DETAIL

Pension Benefits	\$642,100
Medical Benefits	626,575
Contingency	50,000
Administrative Costs	61,607
Total	<u>\$1,380,282</u>

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 pension and death benefits paid out to entitled parties (i.e. retired or active prior to 3/1/1970).

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. It should be noted that the final active LEOFF I Firefighter is retiring in early 2015.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Prior Fire Pensions	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
200 Benefits	\$636,479	\$644,000	\$624,202	\$630,800	\$642,100	99.7%	101.8%
300 Operating Supplies							
310 Office/Oper Supplies	266	150	119	150	150	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	591,115	562,258	613,247	616,633	685,132	121.9%	111.1%
420 Communications	386	200	274	200	200	100.0%	100.0%
430 Trans & Training	923	2,000	3,682	2,000	2,000	100.0%	100.0%
490 Miscellaneous	401	50,700	120	700	50,700	100.0%	7242.9%
Total	<u>592,825</u>	<u>615,158</u>	<u>617,322</u>	<u>619,533</u>	<u>738,032</u>	120.0%	119.1%
Total Expenditures	<u>\$1,229,569</u>	<u>\$1,259,308</u>	<u>\$1,241,643</u>	<u>\$1,250,483</u>	<u>\$1,380,282</u>	109.6%	110.4%

Revenue

These benefits are supported by property taxes, an allocation of fire insurance premium tax from the state, and reserves. The 2015 property tax allocation represents about \$.2134 per \$1,000 of assessed valuation or 6.8% of the total general property tax levy for 2015. 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenues	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$892,140	\$922,511	\$941,110	\$941,110	\$949,965	103.0%	100.9%
310 Taxes	1,196,702	1,186,000	1,192,883	1,186,000	1,207,500	101.8%	101.8%
330 Intergov't Revenues	\$72,837	\$72,838	\$81,694	\$72,838	\$72,838	100.0%	100.0%
360 Miscellaneous Revenues	9,000	500	500	500	500	100.0%	100.0%
Total Revenues	<u>\$2,170,679</u>	<u>\$2,181,849</u>	<u>\$2,216,187</u>	<u>\$2,200,448</u>	<u>\$2,230,803</u>	102.2%	101.4%

FINANCE
2015 BUDGET NARRATIVE

STATE EXAMINER - 013
GENERAL FUND

Finance & Budget Director

Cindy Epperson

DEFINITION

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

Service Unit(s): 613.

EXPLANATORY NARRATIVE

State Auditor

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

Dept 013 State Auditor	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
<u>State Auditor</u>	<u>Actual</u>	<u>Amended</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>from</u>	<u>from</u>
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$103,729	\$110,000	\$109,905	\$110,000	\$110,000	100.0%	100.0%

FINANCE
2015 BUDGET NARRATIVE

POSITION VACANCY - 097
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.

Service Unit(s): 601.

Dept 097 Position Vacancy	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
<u>Position Vacancy</u>	<u>Actual</u>	<u>Amended</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>from</u>	<u>from</u>
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$0	-\$950,000	\$0	\$0	-\$1,025,000	107.9%	n/a

FINANCE
2015 BUDGET NARRATIVE

OPERATING TRANSFERS - 099
GENERAL FUND

Finance & Budget Director

Cindy Epperson

DEFINITION

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

Service Unit(s): 601.

EXPLANATORY NARRATIVE

Operating Transfer

The General Fund is budgeted to make transfers for the following purposes in 2014 and 2015:

<u>Fund</u>	<u>2014 Year-End Estimate</u>	<u>2015 Proposed Budget</u>
SunDome Debt Service	\$110,000	\$110,000
Parks and Recreation Utility Tax (3.5%)	1,413,706	1,428,000
Law and Justice Capital Utility Tax (0.5%)	201,958	208,000
Public Safety Communications Fund Portion of Telephone Tax	610,000	930,000
Fire Capital – Ladder Truck Debt Service	72,275	72,275
Debt Service for Street Project	377,230	2,024,789
Cash available for City-wide Street Improvement	1,622,770	20,811
Trolley	100,000	0
Yakima Redevelopment Area - State Contribution Match	500,000	0
Total Transfers	<u>\$5,007,939</u>	<u>\$4,793,875</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>2014</u>	<u>2014</u>	<u>2014</u>	<u>2015</u>	<u>% Chng</u>	<u>% Chng</u>
	<u>2013</u>	<u>Amended</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>	<u>from</u>	<u>from</u>
<u>Utility Tax Transfers</u>	<u>Actual</u>	<u>Budget</u>	<u>12/31/14</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
Expenses							
500 Intergovernmental Svcs							
550 Interfund Subsidies	\$3,019,305	\$4,942,275	\$5,007,938	\$4,442,275	\$4,793,875	97.0%	107.9%

FINANCE
2015 BUDGET NARRATIVE

PUBLIC FACILITIES DISTRICT - CONVENTION CENTER - 172

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 the PFD Capitol Theatre fund (174).

Strategic Initiatives

This fund had one Strategic Initiatives in 2015 – an allocation to update an expansion feasibility study in the amount of \$16,000.

Service Unit(s): 276.

BUDGET SUMMARY

Dept 172 Public Facilities Dist	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
276 Public Facilities District	\$682,472	\$645,000	\$636,991	\$640,000	\$748,220	116.0%	116.9%
Rev Summary By Service Unit							
330 Intergov't Revenues	\$749,253	\$755,000	\$796,002	\$785,000	\$816,000	108.1%	103.9%
360 Miscellaneous Revenues	1,100	750	750	750	750	100.0%	100.0%
Total Revenues	<u>\$750,353</u>	<u>\$755,750</u>	<u>\$796,752</u>	<u>\$785,750</u>	<u>\$816,750</u>	108.1%	103.9%
Fund Balance							
Beginning Balance	\$193,585	\$245,335	\$261,466	\$261,466	\$407,215	166.0%	155.7%
Revenues Less Expenditures	67,881	110,750	159,761	145,750	68,530	61.9%	47.0%
Ending Balance	<u>\$261,466</u>	<u>\$356,085</u>	<u>\$421,226</u>	<u>\$407,216</u>	<u>\$475,745</u>	133.6%	116.8%
Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Other Services/Charges	\$12,772	\$15,000	\$11,991	\$15,000	\$31,000	206.7%	4.1%
Transfers Out	669,700	630,000	625,000	625,000	717,220	113.8%	95.9%
Total Expenditures	<u>682,472</u>	<u>645,000</u>	<u>636,991</u>	<u>640,000</u>	<u>748,220</u>	116.0%	100.0%

EXPLANATORY NARRATIVE

Public Facilities District

Account 490 Miscellaneous – The miscellaneous account includes administrative costs of the PFD of \$15,000 and a budgeted strategic initiative of \$16,000 to study potential expansion of the Convention Center.

Transfers Out – represents transfers to other funds for debt service on the Convention Center bonds issued in 2002 (\$462,220 to fund 272) a transfer to the Tourist Promotion/Convention Center fund (\$145,000 to fund 170) to support operations of the expanded facility and a transfer to Convention Center Capital (\$110,000 to fund 370).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Public Facilities District	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$12,772	\$15,000	\$11,991	\$15,000	\$31,000	206.7%	206.7%
Transfers Out	669,700	630,000	625,000	625,000	717,220	113.8%	114.8%
Total Expenditures	<u>\$682,472</u>	<u>\$645,000</u>	<u>\$636,991</u>	<u>\$640,000</u>	<u>\$748,220</u>	116.0%	116.9%

Revenue

Revenues consist of a tax credit transfer from the PFD and interest earned on investments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenues	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$193,585	\$245,335	\$261,466	\$261,466	\$407,215	166.0%	155.7%
330 Intergov't Revenues	749,253	755,000	796,002	785,000	816,000	108.1%	103.9%
360 Miscellaneous Revenues	1,100	750	750	750	750	100.0%	100.0%
Total Revenues	<u>\$943,938</u>	<u>\$1,001,085</u>	<u>\$1,058,218</u>	<u>\$1,047,216</u>	<u>\$1,223,965</u>	122.3%	116.9%

FINANCE
2015 BUDGET NARRATIVE

PUBLIC FACILITIES DISTRICT - CAPITOL THEATRE - 174

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.

Service Unit(s): 273.

BUDGET SUMMARY

Dept 174 PFD Capitol Theatre	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
273 Public Facilities District	\$516,772	\$531,000	\$530,939	\$531,000	\$640,220	120.6%	120.6%
Rev Summary By Service Unit							
330 Intergov't Revenues	\$567,157	\$575,000	\$602,640	\$594,400	\$618,200	107.5%	104.0%
360 Miscellaneous Revenues	500	500	500	500	500	100.0%	100.0%
Total Revenues	<u>\$567,657</u>	<u>\$575,500</u>	<u>\$603,140</u>	<u>\$594,900</u>	<u>\$618,700</u>	107.5%	104.0%
Fund Balance							
Beginning Balance	\$53,337	\$96,837	\$104,222	\$104,222	\$168,122	173.6%	161.3%
Revenues Less Expenditures	50,885	44,500	72,201	63,900	-21,520	48.4%	33.7%
Ending Balance	<u>\$104,222</u>	<u>\$141,337</u>	<u>\$176,423</u>	<u>\$168,122</u>	<u>\$146,602</u>	103.7%	87.2%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$12,772	\$12,000	\$11,939	\$12,000	\$14,000	116.7%	2.2%
Transfers Out	504,000	519,000	519,000	519,000	626,220	120.7%	97.8%
Total Expenditures	<u>\$516,772</u>	<u>\$531,000</u>	<u>\$530,939</u>	<u>\$531,000</u>	<u>\$640,220</u>	120.6%	100.0%

EXPLANATORY NARRATIVE

Public Facilities District

This service unit includes administrative costs of the district (\$14,000), a transfer for debt service on the Capitol Theatre bonds issued in 2009 (\$464,220 in Fund 272), a transfer to the Capitol Theatre Operating Fund 171 (\$112,000), and a transfer to the Capitol Theatre Construction Fund 322 (\$50,000).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Public Facilities District	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$12,772	\$12,000	\$11,939	\$12,000	\$14,000	116.7%	116.7%
Transfers Out	504,000	519,000	519,000	519,000	626,220	120.7%	120.7%
Total Expenditures	\$516,772	\$531,000	\$530,939	\$531,000	\$640,220	120.6%	120.6%

Revenue

Revenues consists of the State Sales Tax Credit and interest earned.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenues	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$53,337	\$96,837	\$104,222	\$104,222	\$168,122	173.6%	161.3%
330 Intergov't Revenues	567,157	575,000	602,640	594,400	618,200	107.5%	104.0%
360 Miscellaneous Revenues	500	500	500	500	500	100.0%	100.0%
Total Revenues	\$620,994	\$672,337	\$707,362	\$699,122	\$786,822	117.0%	112.5%

FINANCE
2015 BUDGET NARRATIVE

CAPITOL THEATRE RESERVE - 198

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. These funds will be depleted in 2016, and the Capitol Theatre Public Facilities District revenue will be available to support capital improvements.

Service Unit(s): 272.

EXPLANATORY NARRATIVE

For 2015, \$71,927 in reserves is budgeted to be transferred to the Capitol Theatre Construction Fund for general upgrade purposes.

Dept 198 FRS/Capitol Theatre Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
272 Capitol Theatre Ins Rsv	\$71,927	\$71,927	\$71,927	\$71,927	\$71,927	100.0%	100.0%
Rev Summary By Service Unit							
360 Miscellaneous Revenues	\$500	\$500	\$0	\$0	\$0	0.0%	n/a
Fund Balance							
Beginning Balance	\$251,922	\$180,495	\$180,495	\$180,495	\$108,568	60.2%	60.2%
Revenues Less Expenditures	-71,427	-71,427	-71,927	-71,927	-71,927	100.7%	100.0%
Ending Balance	<u>\$180,495</u>	<u>\$109,068</u>	<u>\$108,568</u>	<u>\$108,568</u>	<u>\$36,641</u>	33.6%	33.7%

RISK MANAGEMENT RESERVE - 515

Finance & Budget Director

Cindy Epperson

DEFINITION

The Risk Management Reserve Fund 515 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 2015 provides for:

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

Service Unit(s): 661, 662, 663, 664, 665, 667 & 669.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
661~669 Risk Management	\$3,706,744	\$3,579,649	\$3,252,889	\$3,571,925	\$3,643,704	101.8%	102.0%
Rev Summary By Service Unit							
360 Miscellaneous Revenues	\$3,386,767	\$3,280,000	\$3,368,009	\$3,280,000	\$3,590,000	109.5%	109.5%
390 Other Financing Sources	128,850	80,000	65,818	87,000	94,000	117.5%	108.0%
Total Revenues	<u>\$3,515,617</u>	<u>\$3,360,000</u>	<u>\$3,433,827</u>	<u>\$3,367,000</u>	<u>\$3,684,000</u>	109.6%	109.4%
Fund Balance							
Beginning Balance	\$1,030,191	\$944,666	\$839,064	\$839,064	\$634,139	67.1%	75.6%
Revenues Less Expenditures	-191,127	-219,649	180,938	-204,925	40,296	18.3%	19.7%
Ending Balance	<u>\$839,064</u>	<u>\$725,017</u>	<u>\$1,020,002</u>	<u>\$634,138</u>	<u>\$674,435</u>	93.0%	106.4%

Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% of Total
100 Salaries & Wages	\$473,348	\$491,243	\$485,088	\$493,173	\$505,922	103.0%	13.9%
200 Benefits	141,761	143,824	156,187	158,676	153,800	106.9%	4.2%
Sub-Total Salaries & Benefits	615,109	635,067	641,275	651,848	659,722	103.9%	18.1%
300 Operating Supplies	3,715	8,500	6,049	8,500	8,500	100.0%	0.2%
400 Professional Svcs & Chgs	3,087,920	2,936,082	3,387,901	2,911,577	2,975,482	101.3%	81.7%
Total Expenditures	<u>\$3,706,744</u>	<u>\$3,579,649</u>	<u>\$4,035,225</u>	<u>\$3,571,925</u>	<u>\$3,643,704</u>	101.8%	100.0%

EXPLANATORY NARRATIVE

Risk Management

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

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. Outside legal services were high in 2014 primarily due to our defense of the Voting Rights Act litigation brought forth by the ACLU. The 2015 budget was set back to “normal” levels, as this was winding down during budget development.

PROFESSIONAL SERVICES

	2014	2015	Increase / (Decrease)
	Estimated Year-End	Projected Budget	
Outside Legal Services	\$1,207,000	\$713,000	(\$494,000)
Insurance Broker Fees	75,000	78,000	3,000
Claims Adjustment Fees	5,000	5,000	0
Contractor Repair Services	150,000	100,000	(50,000)
City Service Charge	72,712	60,682	(12,030)
Yakima Resources Risk Management ⁽¹⁾	165,000	120,000	(45,000)
	<u>\$1,674,712</u>	<u>1,076,682</u>	<u>(\$598,030)</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 and 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. 2014 Actual was only about half of the budget because our liability insurer CIAW changed its fiscal year and when the annual premium payments were due. So we went from September 2013 to January 2015 with only a small “catch-up” premium for the last quarter paid in 2014.

Account 490 Miscellaneous – The 2015 budget provides a reserve for payment of damage claims which could be incurred along with an amount set aside as a contingency. Also included in this line item are continuing education training registrations and dues and subscriptions for the legal staff.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Risk Management	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$467,410	\$490,613	\$482,462	\$490,613	\$505,242	103.0%	103.0%
120 Overtime	7	0	34	30	50	n/a	166.7%
130 Special Pay	3,830	630	2,592	2,530	630	100.0%	24.9%
140 Retire/Term Cashout	2,102	0	0	0	0	n/a	n/a
Total	473,348	491,243	485,088	493,173	505,922	103.0%	102.6%
200 Benefits	141,761	143,824	156,187	158,676	153,800	106.9%	96.9%
300 Operating Supplies							
310 Office & Oper Supplies	3,005	3,500	3,526	3,500	3,500	100.0%	100.0%
350 Small Tools & Equip	710	5,000	2,523	5,000	5,000	100.0%	100.0%
Total	3,715	8,500	6,049	8,500	8,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	1,342,940	994,712	2,130,568	1,674,712	1,076,682	108.2%	64.3%
430 Trans & Training	1,762	4,000	3,491	4,000	4,000	100.0%	100.0%
460 Insurance	1,493,400	1,671,870	808,458	810,542	1,629,300	97.5%	201.0%
490 Miscellaneous	249,818	265,500	445,384	422,323	265,500	100.0%	62.9%
Total	3,087,920	2,936,082	3,387,901	2,911,577	2,975,482	101.3%	102.2%
Total Expenditures	\$3,706,744	\$3,579,649	\$4,035,225	\$3,571,925	\$3,643,704	101.8%	102.0%

Revenue

Revenues are from operating departments and divisions for Risk Management Fund services. The 2015 budget also includes an estimate of insurance reimbursements and includes 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. Also, the award of attorney’s fees for the ACLU case has not been budgeted. Depending on the amount of the award, we may need to do an interfund loan or draw down General Fund reserves.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$1,030,191	\$944,666	\$839,064	\$839,064	\$634,139	67.1%	75.6%
360 Miscellaneous Revenues	3,386,767	3,280,000	3,368,009	3,280,000	3,590,000	109.5%	109.5%
390 Other Financing Sources	128,850	80,000	65,818	87,000	94,000	117.5%	108.0%
Total Revenues	\$4,545,808	\$4,304,666	\$4,272,891	\$4,206,064	\$4,318,139	100.3%	102.7%

FINANCE
2015 BUDGET NARRATIVE

CEMETERY TRUST - 710

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.

Service Unit(s): 518.

EXPLANATORY NARRATIVE

Revenue is from endowment care when cemetery plots are sold and from interest earnings. The interest amount is then transferred to the Cemetery Fund.

Dept 710 Cemetery Trust	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Transfer Out	\$6,300	\$12,000	\$12,000	\$12,000	\$12,000	100.0%	100.0%
Revenue Summary By Service Unit							
340 Chrgs f/Goods & Svcs	\$10,172	\$9,000	\$9,126	\$9,000	\$9,000	100.0%	100.0%
360 Miscellaneous Revenues	6,300	5,500	12,000	5,500	5,500	100.0%	100.0%
Total Revenues	<u>\$16,472</u>	<u>\$14,500</u>	<u>\$21,126</u>	<u>\$14,500</u>	<u>\$14,500</u>	100.0%	100.0%
Fund Balance							
Beginning Balance	\$612,724	\$616,224	\$622,896	\$622,896	\$625,396	101.5%	100.4%
Revenues Less Expenditures	10,172	2,500	9,126	2,500	2,500	100.0%	100.0%
Ending Balance	<u>\$622,896</u>	<u>\$618,724</u>	<u>\$632,022</u>	<u>\$625,396</u>	<u>\$627,896</u>	101.5%	100.4%

FINANCE
2015 BUDGET NARRATIVE

YAKCORPS AGENCY - 632

*Finance & Budget Director
Financial Services Manager*

*Cindy Epperson
Tara Lewis*

DEFINITION

This fund 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.

Service Unit(s): 632.

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)
	2013	2014	2014	2014	2015	% 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>12/31/14</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
632 Communications	\$587,004	\$610,671	\$663,046	\$610,671	\$605,777	99.2%	99.2%
Rev Summary By Service Unit							
632 Communications	\$528,073	\$610,671	\$572,423	\$610,671	\$605,777	99.2%	99.2%
Fund Balance							
Beginning Balance	\$392,200	\$392,200	\$333,269	\$333,269	\$333,270	85.0%	100.0%
Revenues Less Expenditures	-58,931	0	-90,623	0	0	n/a	n/a
Ending Balance	<u>\$333,269</u>	<u>\$392,200</u>	<u>\$242,646</u>	<u>\$333,269</u>	<u>\$333,270</u>	85.0%	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	Maturity Date	Original Issue	2015			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	\$4,330,000	\$285,000	\$0	\$4,045,000
272	Capitol Theatre Expansion	08/28/09	12/01/32	7,035,000	5,905,000	215,000	0	5,690,000
281	Parks Capital Projects	12/05/05	12/01/15	755,000	90,000	90,000	0	0
281	River Road Street Project	05/08/07	05/01/17	1,765,000	615,000	195,000	0	420,000
281	Street Project	07/20/13	06/20/33	5,000,000	4,556,530	303,451	0	4,253,079
281	3rd Ave/Mead Ped Crossing	08/28/08	12/01/19	2,190,000	1,075,000	200,000	0	875,000
281	Fire Ladder Truck	08/28/08	12/01/21	760,000	445,000	55,000	0	390,000
281	Fire Station West Valley	05/08/07	05/01/22	815,000	500,000	55,000	0	445,000
281	Downtown Revitalization	05/08/07	05/01/22	1,490,000	905,000	95,000	0	810,000
281	SunDome Expansion	06/17/03	12/01/23	1,430,528	647,664	92,376	0	555,288
281	Citywide Street Improvement	06/09/14	06/01/24	13,140,000	13,140,000	885,000	0	12,255,000
287	Convention Center Expansion (Ref. 1996 Bonds)	09/07/04	11/01/19	4,175,000	1,830,000	355,000	0	1,475,000
Sub-Total				\$43,465,528	\$34,039,194	\$2,825,827	\$0	\$31,213,367
Revenue Bonds								
486	Water (Ref. 1998 Bonds)	06/05/08	11/01/18	\$1,883,951	\$835,000	\$200,000	\$0	\$635,000
488	Wastewater	06/05/08	11/01/27	5,440,000	4,095,000	240,000	0	3,855,000
491	Irrigation	09/14/04	09/01/34	5,215,000	4,090,000	130,000	0	3,960,000
493	Wastewater (Ref. Series B)	12/22/03	11/01/23	9,400,000	8,765,000	865,000	0	7,900,000
Sub-Total				\$21,938,951	\$17,785,000	\$1,435,000	\$0	\$16,350,000
Grand Total				\$65,404,479	\$51,824,194	\$4,260,827	\$0	\$47,563,367

2007 & 2009 PFD LONG-TERM GENERAL OBLIGATION BONDS - 272

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 815.

The Public Facilities District Capitol Theatre (PFDCT) was created in 2009 to fund the Capitol Theatre expansion project. General Obligation Bonds of \$7,035,000 (Series A and B) were issued in August 2009 for Capitol Theatre Expansion project – Series B were issued as “Buy America Bonds”, with the Federal Government funding a portion of the interest payments. These bonds are accounted for in service unit 816.

Service Unit(s): 815 & 816.

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 2015</u>	<u>Bonds Outstanding 12/31/15</u>	<u>Coupons Maturing 2015</u>
Service Unit 815 – Capital Improvement/Convention Center						
<i>5/8/07 Refunding 1996 Bonds</i>	5/1/26	\$4,910,000	\$580,000	\$285,000	\$4,045,000	\$177,220
Service Unit 816 – Capital Improvement/Capitol Theatre						
<i>8/28/09 GO Bond Series A</i>	12/1/18	2,055,000	1,130,000	215,000	710,000	37,700
<i>8/28/09 GO Bond Series B</i>	12/1/32	4,980,000	0	0	4,980,000	311,130
Total		7,035,000	1,130,000	215,000	5,690,000	348,830
Fund Total		<u>\$13,225,000</u>	<u>\$1,710,000</u>	<u>\$500,000</u>	<u>\$9,735,000</u>	<u>\$526,050</u>

Convention Center Capital Improvement

Revenue is provided by a transfer from the Public Facilities District Convention Center fund (172) to support debt service payments of \$462,220. The projected year-end fund balance allocated to Convention Center activities for 2015 is \$152,167.

Capitol Theatre Capital Improvement

Revenues for the Capitol Theatre bonds consist of a transfer from the Public Facilities District Convention Center fund (174) in the amount of \$464,220, and a Federal subsidy to support debt service payments of \$99,422. The projected year-end fund balance allocated to Capitol Theatre activities for 2015 is \$0.

Dept 272 LTGO PFD Bonds	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
700 Debt Service Principal	\$455,000	\$470,000	\$470,000	\$470,000	\$500,000	106.4%	106.4%
800 Debt Service Int/Other	562,000	545,650	545,650	545,650	526,050	96.4%	96.4%
Total Expenditures	<u>\$1,017,000</u>	<u>\$1,015,650</u>	<u>\$1,015,650</u>	<u>\$1,015,650</u>	<u>\$1,026,050</u>	101.0%	101.0%
Rev Summary By Service Unit							
330 Intergovernmental	\$100,238	\$99,422	\$101,001	\$99,422	\$99,422	100.0%	100.0%
390 Other Financing Sources	907,700	917,000	917,000	917,000	917,000	100.0%	100.0%
Total Revenues	<u>\$1,007,938</u>	<u>\$1,016,422</u>	<u>\$1,018,001</u>	<u>\$1,016,422</u>	<u>\$1,016,422</u>	100.0%	100.0%
Fund Balance							
Beginning Balance	\$168,506	\$159,626	\$159,444	\$159,444	\$160,216	100.4%	100.5%
Revenues Less Expenditures	-9,062	772	2,351	772	-9,628	1247.2%	1247.2%
Ending Balance	<u>\$159,444</u>	<u>\$160,398</u>	<u>\$161,795</u>	<u>\$160,216</u>	<u>\$150,588</u>	93.9%	94.0%

Note: The Transfer-In account (i.e. Other Financing Sources) was erroneously understated by \$9,440 in comparison to the Transfer-Out accounts reported from the Public Facility District funds 172 and 174. Therefore, this fund will not use fund balance as indicated.

MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BONDS - 281

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 provided for is the redemption for a 2013 Arterial Street Overlay bond and redemption for the 2014 Limited Tax General Obligation Bonds to fund City's road improvement. It should be noted that the debt service on these two recent street improvement bonds add to \$2,024,788, which meets the charter amendment to use an additional \$2 million per year for streets.

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.

Service Unit(s): 817, 818, 819, 820, 821, 822, 823, 868 & 872.

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. All revenue into this fund is generated by interfund transfers. The fund balance at the end of 2015 is estimated to be \$8,731.

MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BOND DETAIL BY PROJECT

Project	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2015	Bonds Outstanding 12/31/15	Coupons Maturing 2015
2134	12/01/05	12/01/16	\$755,000	\$665,000	\$90,000	\$0	\$4,050
1944	05/08/07	05/01/17	1,765,000	1,150,000	195,000	420,000	25,875
2353	07/20/13	06/20/18	5,000,000	443,471	303,452	4,253,077	73,778
2230	08/28/10	12/01/19	2,190,000	1,115,000	200,000	875,000	40,950
Fire Truck	08/28/10	12/01/21	760,000	315,000	55,000	390,000	17,225
2105	05/08/07	05/01/22	815,000	315,000	55,000	445,000	20,360
2165	05/08/07	05/01/22	1,490,000	585,000	95,000	810,000	36,940
SunDome	06/17/03	12/01/23	1,430,528	782,864	92,376	555,288	57,624
Street Impr.	2015	2024	13,140,000	0	885,000	12,255,000	762,558
Total			\$27,345,528	\$5,371,335	\$1,970,828	\$20,003,365	\$1,039,360

MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BOND DETAIL BY PROJECT DESCRIPTION

Project	Description	Revenue Sources	SU
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	821
1944	River Road and North 16 th Avenue to Fruitvale Blvd.	Gas Tax	819
2353	Street Improvement Project	Gas Tax	872
2230	Grind & Overlay / Pedestrian Enhancement / Summitview Signalization	First & Second 1/4% Real Estate Excise Tax	823
Fire Capital	Ladder Truck	General Property Tax	817
2105	Fire Station 92 Facility Addition	Excise Tax (REET 1)	820
2165	Downtown Revitalization	Second 1/4% Real Estate Excise Tax (REET2)	822
SunDome	SunDome Expansion	Business License fee, first 1/4% Real	818
Street Impr	Citywide Street Improvement	General Fund (Property & Sales Tax)	868

Dept 281 LTGO Various Bonds	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
700 Debt Service Principal	\$888,576	\$2,358,886	\$1,058,885	\$1,058,886	\$1,970,828	83.5%	186.1%
800 Debt Service Int/Other	292,741	628,398	305,627	305,628	1,039,361	165.4%	340.1%
Total Expenditures	<u>\$1,181,317</u>	<u>\$2,987,284</u>	<u>\$1,364,512</u>	<u>\$1,364,514</u>	<u>\$3,010,189</u>	100.8%	220.6%
Rev Summary By Service Unit							
Transfers In	\$1,175,604	\$2,986,989	\$1,364,219	\$1,364,219	\$3,010,189	100.8%	220.7%
Fund Balance							
Beginning Balance	\$14,739	\$10,883	\$9,026	\$9,026	\$8,731	80.2%	96.7%
Revenues Less Expenditures	-5,713	-295	-293	-295	0	0.0%	0.0%
Ending Balance	<u>\$9,026</u>	<u>\$10,588</u>	<u>\$8,733</u>	<u>\$8,731</u>	<u>\$8,731</u>	82.5%	100.0%

FINANCE
2015 BUDGET NARRATIVE

1996 LONG TERM GENERAL OBLIGATION CONVENTION CENTER BONDS - 287

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. In 2004, this bond issue was refunded and average annual debt service was reduced from \$448,000 to \$427,000.

Service Unit(s): 827.

EXPLANATORY NARRATIVE

Resources for redemption are provided by the Hotel/Motel Tax and investment interest. The fund balance at the end of 2015 is estimated to be \$68,525.

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 2015</u>	<u>Bonds Outstanding 12/31/15</u>	<u>Coupons Maturing 2015</u>	
9/7/04	11/1/19	\$4,175,000	\$2,345,000	\$355,000	\$1,475,000	\$73,190	
<i>Refunding 1996 Bonds</i>							
Dept 287 LTGO Conv Ctr Bond	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
700 Debt Service Principal	\$330,000	\$340,000	\$340,000	\$340,000	\$355,000	104.4%	104.4%
800 Debt Service Int/Other	98,315	85,940	85,940	85,940	73,190	85.2%	85.2%
Total Expenditures	<u>\$428,315</u>	<u>\$425,940</u>	<u>\$425,940</u>	<u>\$425,940</u>	<u>\$428,190</u>	100.5%	100.5%
Rev Summary By Service Unit							
310 Taxes	\$428,000	\$428,000	\$428,000	\$428,000	\$428,000	100.0%	100.0%
360 Miscellaneous Revenues	750	750	250	750	750	100.0%	100.0%
Total Expenditures	<u>\$428,750</u>	<u>\$428,750</u>	<u>\$428,250</u>	<u>\$428,750</u>	<u>\$428,750</u>	100.0%	100.0%
Fund Balance							
Beginning Balance	\$65,220	\$65,655	\$65,655	\$65,655	\$67,965	103.5%	103.5%
Revenues Less Expenditures	435	2,810	2,310	2,810	560	19.9%	19.9%
Ending Balance	<u>\$65,655</u>	<u>\$68,465</u>	<u>\$67,965</u>	<u>\$68,465</u>	<u>\$68,525</u>	100.1%	100.1%

FINANCE
2015 BUDGET NARRATIVE

LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE – 289/221

Finance & Budget Director

Cindy Epperson

DEFINITION

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

Service Unit(s): 828.

EXPLANATORY NARRATIVE

Pursuant to RCW 35.54, the City maintains a Local Improvement Guarantee Fund (Fund 221) for the purpose of guaranteeing, to the extent of the fund, the payment of local improvement bonds, notes, and warrants issued to pay for any local improvements. This fund has an estimated balance at the end of 2015 of \$25,314.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
700 Debt Service Principal	\$146,200	\$200,000	\$93,038	\$200,000	\$200,000	100.0%	100.0%
800 Debt Service Int/Other	33,760	30,000	0	30,000	30,000	100.0%	100.0%
Transfers Out	16,072	15,000	13,705	15,000	15,000	100.0%	100.0%
Total Expenditures	\$196,032	\$245,000	\$106,743	\$245,000	\$245,000	100.0%	100.0%
Rev Summary By Service Unit							
360 Miscellaneous Revenues	\$163,666	\$270,000	\$53,619	\$270,000	\$245,000	90.7%	90.7%
Transfers In	35,000	0	0	0	0	n/a	n/a
Total Expenditures	\$198,666	\$270,000	\$53,619	\$270,000	\$245,000	90.7%	90.7%
Fund Balance							
Beginning Balance	\$54,154	\$69,154	\$56,788	\$56,788	\$116,462	168.4%	205.1%
Revenues Less Expenditures	2,634	25,000	-53,123	25,000	0	0.0%	0.0%
Ending Balance	\$56,788	\$94,154	\$3,665	\$81,788	\$116,462	123.7%	142.4%

FINANCE
2015 BUDGET NARRATIVE

2008 WATER BONDS – 486/481

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund number 486 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.

Service Unit(s): 853.

EXPLANATORY NARRATIVE

This bond redemption fund has a related reserve fund (481) that has an estimated balance at the end of 2015 of \$272,607, and is in compliance with bond covenants.

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 2015</u>	<u>Debt Outstanding 12/31/15</u>	<u>Interest / Coupons Maturing 2015</u>
6/5/08 - 2008 Revenue Bond <i>Refunding 1998 Bond</i>	11/1/18	\$1,883,951	\$1,048,951	\$200,000	\$635,000	\$37,700

Dept 486 Water Revenue Bond	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Exp Summary By Service Unit							
700 Debt Service Principal	\$180,000	\$195,000	\$195,000	\$195,000	\$200,000	102.6%	102.6%
800 Debt Service Int/Other	52,700	45,500	45,500	45,500	37,700	82.9%	82.9%
Total Expenditures	<u>\$232,700</u>	<u>\$240,500</u>	<u>\$240,500</u>	<u>\$240,500</u>	<u>\$237,700</u>	98.8%	98.8%
Rev Summary By Service Unit							
360 Miscellaneous Revenues	\$25	\$25	\$25	\$25	\$25	100.0%	100.0%
Transfers In	234,700	240,500	240,500	240,500	237,700	98.8%	98.8%
Total Revenues	<u>\$234,725</u>	<u>\$240,525</u>	<u>\$240,525</u>	<u>\$240,525</u>	<u>\$237,725</u>	98.8%	98.8%
Fund Balance							
Beginning Balance	\$4,916	\$4,941	\$6,941	\$6,941	\$6,966	141.0%	100.4%
Revenues Less Expenditures	2,025	25	25	25	25	100.0%	100.0%
Ending Balance	<u>\$6,941</u>	<u>\$4,966</u>	<u>\$6,966</u>	<u>\$6,966</u>	<u>\$6,991</u>	140.8%	100.4%

FINANCE
2015 BUDGET NARRATIVE

2008 WASTEWATER BONDS – 488/483

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund (488) 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.

Service Unit(s): 854.

EXPLANATORY NARRATIVE

This bond redemption fund has a related reserve fund (483) that has an estimated balance at the end of 2015 of \$149,863.

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 2015</u>	<u>Debt Outstanding 12/31/15</u>	<u>Interest / Coupons Maturing 2015</u>	
6/5/08 - 2008 Revenue Bond	11/1/27	\$5,440,000	\$1,345,000	\$240,000	\$3,855,000	\$171,413	
Dept 488 WW 2008 Rev Bond	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
		Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	2013	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
700 Debt Service Principal	\$225,000	\$235,000	\$235,000	\$235,000	\$240,000	102.1%	102.1%
800 Debt Service Int/Other	189,813	180,813	180,813	180,813	171,413	94.8%	94.8%
Total Expenditures	<u>\$414,813</u>	<u>\$415,813</u>	<u>\$415,813</u>	<u>\$415,813</u>	<u>\$411,413</u>	98.9%	98.9%
Rev Summary By Service Unit							
Transfers In	414,813	415,813	415,813	415,813	411,413	98.9%	98.9%
Fund Balance							
Beginning Balance	\$1	\$1	\$2	\$2	\$2	200.0%	133.3%
Revenues Less Expenditures	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	n/a	n/a
Ending Balance	<u>\$2</u>	<u>\$1</u>	<u>\$2</u>	<u>\$2</u>	<u>\$2</u>	200.0%	133.3%

2004 IRRIGATION BONDS - 491

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund was established in 2003 to provide for redemption of Irrigation Revenue Bonds from This fund number 491 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 issued. Because of the long-term nature of this project, the bond issues were separated based on estimated spend down schedules; \$5.215 million were issued in August 2004. The balance will be issued as needed, although the capital rate approved for the irrigation rebuild is generating enough to pay debt service on this issue and to cash flow the ongoing capital projects. Future borrowings are anticipated to be shorter-term interfund loans. Revenue bond issues typically have reserve requirements set forth in bond covenants.

Service Unit(s): 855.

EXPLANATORY NARRATIVE

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 2015 is \$34,812.

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 2015</u>	<u>Debt Outstanding 12/31/15</u>	<u>Interest / Coupons Maturing 2015</u>	
9/1/04 - 2008 Revenue Bond	9/1/34	\$5,215,000	\$1,120,000	\$130,000	\$3,960,000	\$187,742	
Dept 491 Irrigation Rev Bond	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
700 Debt Service Principal	\$125,000	\$130,000	\$130,000	\$130,000	\$130,000	100.0%	100.0%
800 Debt Service Int/Other	196,504	192,129	192,129	192,129	187,742	97.7%	97.7%
Total Expenditures	<u>\$321,504</u>	<u>\$322,129</u>	<u>\$322,129</u>	<u>\$322,129</u>	<u>\$317,742</u>	98.6%	98.6%
Rev Summary By Service Unit							
Transfers In	\$321,504	\$321,504	\$321,504	\$321,504	\$317,742	98.8%	98.8%
Fund Balance							
Beginning Balance	\$35,436	\$35,436	\$35,436	\$35,436	\$34,812	98.2%	98.2%
Revenues Less Expenditures	0	-625	-625	-625	0	0.0%	0.0%
Ending Balance	<u>\$35,436</u>	<u>\$34,811</u>	<u>\$34,811</u>	<u>\$34,811</u>	<u>\$34,812</u>	100.0%	100.0%

FINANCE
2015 BUDGET NARRATIVE

2003 WASTEWATER BONDS – 493/494

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund number 493 provides for redemption of Wastewater Revenue Bonds from Wastewater Operating revenues. This Revenue Bond was issued in December 2003, in an amount of \$17,545,000 with a 20-year repayment term. This issue included two series: a) Series A in the amount of \$7,390,000 for settlement of odor litigation, and b) Series B in the amount of \$10,155,000 for capital projects. This fund is not projected to build a fund balance currently since the revenue is a transfer from the operating fund; cash flow is not an issue as transfers can be made when debt service is due. Revenue bond issues have reserve requirements set forth in bond covenants.

On May 31st, 2012, the City issued \$9,400,000 par value in Water and Wastewater Revenue Bond to refund the 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.

Service Unit(s): 857 & 858.

EXPLANATORY NARRATIVE

This bond redemption fund has a related reserve fund (494) that has an estimated balance at the end of 2015 of \$208,871, and is in compliance with the requirements.

WASTEWATER SERIES BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Debt Maturing 2015	Debt Outstanding 12/31/15	Interest / Coupons Maturing 2015
12/22/03 Series A	11/1/14	\$7,390,000	\$7,390,000	\$0	\$0	\$0
12/22/03 Series 03B	11/1/23	9,400,000	635,000	865,000	7,900,000	300,300
Total		<u>\$16,790,000</u>	<u>\$8,025,000</u>	<u>\$865,000</u>	<u>\$7,900,000</u>	<u>\$300,300</u>

Dept 493 WW 2003 Rev Bond	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Exp Summary By Service Unit							
700 Debt Service Principal	\$805,000	\$845,000	\$845,000	\$845,000	\$865,000	102.4%	102.4%
800 Debt Service Int/Other	353,544	321,344	321,344	321,344	300,300	93.5%	93.5%
Total Expenditures	<u>\$1,158,544</u>	<u>\$1,166,344</u>	<u>\$1,166,344</u>	<u>\$1,166,344</u>	<u>\$1,165,300</u>	99.9%	99.9%
Rev Summary By Service Unit							
Transfers In	\$1,158,544	\$1,166,344	\$1,166,344	\$1,166,344	\$1,165,300	99.9%	99.9%
Fund Balance							
Beginning Balance	\$965	\$965	\$965	\$965	\$965	100.0%	100.0%
Revenues Less Expenditures	0	0	0	0	0	n/a	n/a
Ending Balance	<u>\$965</u>	<u>\$965</u>	<u>\$965</u>	<u>\$965</u>	<u>\$965</u>	100.0%	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 2015 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⁾	2013 Actual	2014 Amended Budget	2015 Preliminary Budget
City Management				
Association of Washington Cities (Council)	GF	\$62,189	\$62,950	\$63,904
Economic Development				
Committee for Downtown Yakima (CDY)	CBD Cap	32,395	50,000	50,000
Yakima County Development Association (YCDA)	Econ Dev	30,000	33,000	33,000
CED Total		<u>62,395</u>	<u>83,000</u>	<u>83,000</u>
Fire				
Yakima 4th of July Committee	GF/Fire	1,000	15,000	20000
Outside & Intergovernmental Agencies				
Yakima Valley Office of Emergency Management (OEM)	GF/IG	67,118	69,317	0
Yakima County Interlocal Agreement – Matures 06/01/20	GF/IG	39,095	39,095	39,095
Yakima Valley Conference of Governments (YVCOG)	GF/IG	63,983	43,345	43,345
Debt Service – CERB Loan – Matures 07/01/16	GF/IG	35,601	35,602	35,601
Yakima Regional Clean Air Agency (YRCAA)	GF/IG	36,652	36,772	37,048
Yakima Co. Div. of Alcohol & Other Substance Abuse Svcs	GF/IG	17,775	19,500	19,500
District Court	GF/IG	525	400	400
General Fund Total		<u>260,749</u>	<u>244,031</u>	<u>174,989</u>
Grand Total		<u><u>\$386,333</u></u>	<u><u>\$404,981</u></u>	<u><u>\$341,893</u></u>

(1) GF = General Fund
IG = Intergovernmental

FINANCE
2015 BUDGET NARRATIVE

INTERGOVERNMENTAL - 095
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).

Service unit(s): 565, 567, 569, 575, 587, 591, 593 & 804.

BUDGET SUMMARY

Dept 095 Intergovernmental	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
565 Emergency Services	\$67,118	\$69,317	\$69,317	\$69,317	\$0	0.0%	0.0%
567 Clean Air	36,652	36,772	36,772	36,772	37,048	100.8%	100.8%
569 Division of Alcoholism	17,775	19,500	24,998	19,500	19,500	100.0%	100.0%
Miscellaneous Legislative	139,204	118,442	119,960	118,442	118,441	100.0%	100.0%
Total Expenditures	<u>\$260,749</u>	<u>\$244,031</u>	<u>\$251,047</u>	<u>\$244,031</u>	<u>\$174,989</u>	71.7%	71.7%

Exp Summary By Type	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
400 Other Services/Charges	\$64,508	\$43,745	\$45,264	\$43,745	\$43,745	100.0%	25.0%
500 Intergovernmental Svcs	160,639	164,684	170,181	164,684	95,643	58.1%	54.7%
700 Debt Service Principal	28,738	30,319	30,318	30,319	31,986	105.5%	18.3%
800 Debt Service Int/Other	6,863	5,283	5,283	5,283	3,615	68.4%	2.1%
Total Expenditures	<u>\$260,749</u>	<u>\$244,031</u>	<u>\$251,047</u>	<u>\$244,031</u>	<u>\$174,989</u>	71.7%	100.0%

EXPLANATORY NARRATIVE

Emergency Services

By virtue of RCW 38.52.070 and an agreement dated April 3, 1984, a joint operation was maintained under the title of "Yakima Valley Office of Emergency Management." Funding for this activity was based upon a per capita charge for that portion of the Emergency Services budget that was not reimbursed by the Federal Government through the State agency. In 2014, the City opted out of the agreement and created an Emergency Preparedness service unit, therefore, the 2015 allocation for this service unit is -0-.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Emergency Services	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
500 Intergovernmental Svcs	\$67,118	\$69,317	\$69,317	\$69,317	\$0	0.0%	0.0%

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Clean Air	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
500 Intergovernmental Svcs	\$36,652	\$36,772	\$36,772	\$36,772	\$37,048	100.8%	100.8%

Division of Alcoholism

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Division of Alcoholism	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
500 Intergovernmental Svcs	\$17,775	\$19,500	\$24,998	\$19,500	\$19,500	100.0%	100.0%

Miscellaneous Legislative

This service unit represents several different entities.

- The City agreed to pay back to District Court anything that they collect on any outstanding debt when we switched to Municipal Court. This is an extremely small amount at this point in time.
- The COG assessment is based on 40¢ per capita against the City of Yakima's 2015 population estimate of 91,930. Additionally, there is an assessment related to the local government's 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 2015 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 2014 and 2015 are shown in the charts below.

	<u>2014</u>	<u>2015</u>	<u>Increase / (Decrease)</u>
Account 410 Professional Services (Outside Agencies)			
District Court	\$1,919	\$400	\$1,519
Account 490 Miscellaneous			
Yakima Valley Conference of Governments (COG) Assess ⁽¹⁾	43,345	43,345	0
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	35,601	0
Total Service Unit	<u>\$119,960</u>	<u>\$118,441</u>	<u>\$1,519</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Miscellaneous Legislative	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$525	\$400	\$1,919	\$400	\$400	100.0%	100.0%
490 Miscellaneous	63,983	43,345	43,345	43,345	43,345	100.0%	100.0%
Total	<u>64,508</u>	<u>43,745</u>	<u>45,264</u>	<u>43,745</u>	<u>43,745</u>	100.0%	100.0%
500 Intergovernmental Svcs	39,095	39,095	39,095	39,095	39,095	100.0%	100.0%
700 Debt Service Principal	28,738	30,319	30,318	30,319	31,986	105.5%	18.3%
800 Debt Service Int/Other	6,863	5,283	5,283	5,283	3,615	68.4%	2.1%
Total Expenditures	<u>\$139,204</u>	<u>\$118,442</u>	<u>\$119,960</u>	<u>\$118,442</u>	<u>\$118,441</u>	100.0%	100.0%

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
Yakima Revenue Development Area	323

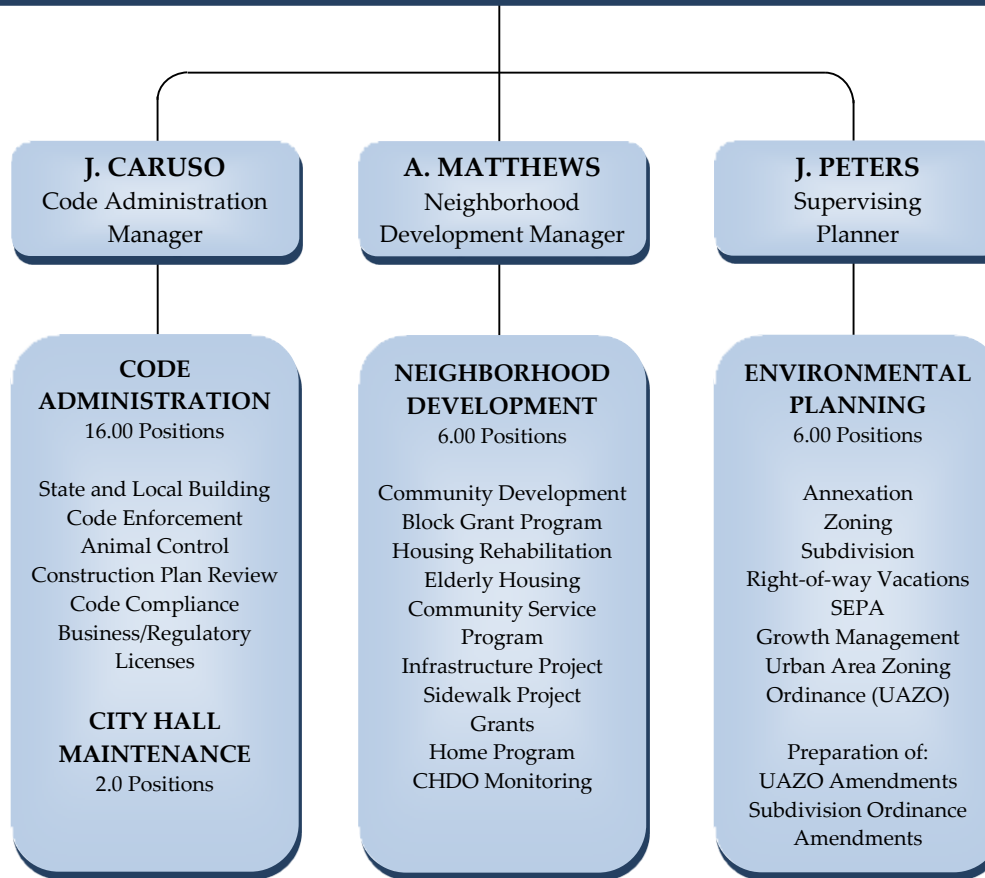
COMMUNITY DEVELOPMENT

2015 Budgeted Staffing Levels

J. DAVENPORT

Director of Community Development

34.00 Positions



COMMUNITY DEVELOPMENT
2015 BUDGET NARRATIVE

URBAN AREA HEARINGS EXAMINER - 020
GENERAL FUND

*Community Development Director
Supervising Planner*

*Joan Davenport
Jeffery Peters*

DEFINITION

This division's responsibility is to provide a single regulatory hearing system for the City of Yakima. 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.

Service Unit(s): 213.

PERFORMANCE STATISTICS

Urban Area Hearings Examiner	2013 Actual	2014 Actual	2015 Projected
Cases	10	8	12

BUDGET SUMMARY

Dept 020 Urb Area Hrgs Exam	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
<u>Exp Summary By Service Unit</u>							
213 Land Use Regulation	\$24,626	\$31,000	\$21,357	\$26,000	\$31,000	100.0%	100.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% of Total
<u>Expenditure Summary By Type</u>							
400 Professional Svcs & Chgs	\$24,626	\$31,000	\$21,357	\$26,000	\$31,000	100.0%	100.0%

EXPLANATORY NARRATIVE

The number of hearings conducted by the Hearing Examiner in 2015 is expected to increase slightly due to an improved local economy and increased construction activity. The billing rate for professional services of the Hearing Examiner is \$140 per hour.

Land Use Regulation

This service unit funds Hearing Examiner services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Land Use Regulation	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$24,626	\$30,000	\$21,357	\$25,000	\$30,000	100.0%	120.0%
490 Miscellaneous	0	1,000	0	1,000	1,000	100.0%	100.0%
Total Expenditures	<u>\$24,626</u>	<u>\$31,000</u>	<u>\$21,357</u>	<u>\$26,000</u>	<u>\$31,000</u>	100.0%	119.2%

ENVIRONMENTAL PLANNING - 021

GENERAL FUND

*Community Development Director
Supervising Planner*

*Joan Davenport
Jeffery Peters*

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. 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. The update of the Yakima Comprehensive Plan will be a major work task in 2015 and 2016.

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.

Strategic Initiative

The 2015 budget includes a \$45,000 contract to begin Comprehensive Plan updates, as the new plan must be vetted and adopted by June, 2017.

Service Unit(s): 216 & 219.

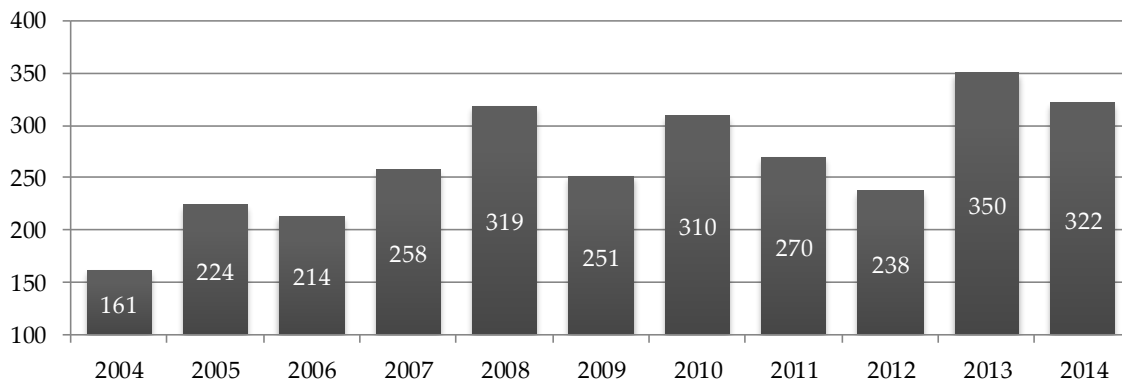
PERFORMANCE STATISTICS

LAND USE PERMIT ACTIVITY

Land Use Applications	2012 Actual	2013 Actual	2014 Actual
Class (3)	8	3	6
Class (2)	16	14	20
Class (1)	1	140	76
Administrative Adjustments	27	9	11
Short Plat Exemptions	27	32	28
Administrative Modifications	11	30	24
Wireless Communication/Cell Towers ⁽¹⁾	0	0	21
Environmental Checklists	33	27	30
Preliminary Short Plats	8	10	8
Short Plat Amendment	2	1	0
Final Short Plats	7	5	8
Preliminary Long Plats	0	3	0
Final Long Plats	1	1	2
Binding Site Plans - Amended, Preliminary & Final	0	2	2
Planned Development	0	0	1
Long Plat Alteration	0	0	0
Rezoning	6	0	4
Right-of Way Vacations	3	3	2
Shorelines	1	3	2
Critical Areas Ordinance	4	3	5
Hearing Examiner Referrals	1	0	1
Appeals	4	2	3
Variance	2	0	0
Interpretations	0	1	1
Comprehensive Plan Amendments	6	0	3
Text Amendments	0	5	5
Alt/Non-Conforming	1	0	1
Annexations	0	0	0
Overlay District	0	0	0
Transportation Concurrency	9	10	8
Parade & Special Event Permits	60	46	50
Total Permits	238	350	322

(1) New in 2015

LAND USE APPLICATIONS BY YEAR



AUTHORIZED PERSONNEL

Class Code	Position Title	2013	2014	2015
		Actual	Amended Budget	Proposed Budget
1150	Director of Community Development	1.00	1.00	1.00
3311	Assistant Planner	1.00	1.00	1.00
3321	Associate Planner ⁽¹⁾	2.00	1.00	1.00
3322	Senior Planner ⁽¹⁾	0.00	1.00	1.00
7122	Department Assistant II ⁽²⁾	0.00	0.00	1.00
11201	Supervising Planner	1.00	1.00	1.00
11601	Community Develop Office Admin ⁽²⁾	1.00	1.00	1.00
Total Personnel ⁽³⁾		6.00	6.00	7.00

- (1) One Associate Planner position was deleted, and one Senior Planner position was created due to a 2014 reorganization.
- (2) A Departments Assistant II position was added in 2015.
- (3) A total of 1.53 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	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
216 Comprehensive Planning	\$382,830	\$350,951	\$276,713	\$290,792	\$385,761	109.9%	132.7%
219 Administration	109,842	115,530	154,834	159,622	164,623	142.5%	103.1%
Total Expenditures	<u>\$492,672</u>	<u>\$466,481</u>	<u>\$431,546</u>	<u>\$450,414</u>	<u>\$550,384</u>	118.0%	122.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended Budget	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$307,020	\$308,438	\$302,676	\$306,515	\$350,118	113.5%	63.6%
200 Benefits	92,349	109,235	93,148	94,581	119,466	109.4%	21.7%
Sub-Total Salaries & Benefits	399,370	417,673	395,824	401,096	469,584	112.4%	85.3%
300 Operating Supplies	6,458	8,300	9,080	10,300	6,800	81.9%	1.2%
400 Other Services/Charges	86,845	40,508	26,642	39,018	74,000	182.7%	13.4%
Total Expenditures	<u>\$492,672</u>	<u>\$466,481</u>	<u>\$431,546</u>	<u>\$450,414</u>	<u>\$550,384</u>	118.0%	100.0%

EXPLANATORY NARRATIVE

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 was filled, as well as two Assistant Planner positions. A temporary Department Assistant position will be filled by a permanent staff person in 2015.

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: Professional Services have been budgeted to hire consultants to assist in the preparation of the Comprehensive Plan (2015 budgeted Strategic Initiative in the amount of \$45,000) and the Transportation Plan updates. In addition, public notice newspaper ads as well as the posting of the applicant’s property with land use action signs are paid through this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Comprehensive Planning	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$203,092	\$222,194	\$172,451	\$177,200	\$227,757	102.5%	128.5%
120 Overtime	1,191	500	4,157	4,200	500	100.0%	11.9%
130 Special Pay	1,559	500	1,526	1,508	500	100.0%	33.2%
140 Retire/Term Cashout	23,267	1,500	2,823	2,784	2,000	133.3%	71.8%
Total	229,110	224,694	180,957	185,692	230,757	102.7%	124.3%
200 Benefits	69,992	85,858	64,083	65,200	81,912	95.4%	125.6%
300 Operating Supplies							
310 Office & Oper Supplies	2,483	5,500	3,949	4,000	4,000	72.7%	100.0%
320 Fuel	421	600	0	600	600	100.0%	100.0%
350 Small Tools & Equip	3,483	1,000	4,425	4,500	1,000	100.0%	22.2%
Total	6,388	7,100	8,374	9,100	5,600	78.9%	61.5%
400 Other Services/Charges							
410 Professional Services	69,226	17,500	12,970	14,500	52,500	300.0%	362.1%
420 Communications	4,531	6,500	4,429	5,500	5,692	87.6%	103.5%
430 Trans & Training	259	1,000	471	2,000	1,000	100.0%	50.0%
480 Repairs & Maintenance	0	300	0	300	300	100.0%	100.0%
490 Miscellaneous	3,324	8,000	5,428	8,500	8,000	100.0%	94.1%
Total	77,341	33,300	23,299	30,800	67,492	202.7%	219.1%
Total Expenditures	\$382,830	\$350,951	\$276,713	\$290,792	\$385,761	109.9%	132.7%

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Administration	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$74,857	\$81,891	\$105,302	\$104,550	\$113,509	138.6%	108.6%
120 Overtime	64	0	330	330	2,000	n/a	606.1%
130 Special Pay	1,245	353	843	843	2,353	666.9%	279.2%
140 Retire/Term Cashout	1,745	1,500	15,244	15,100	1,500	100.0%	9.9%
Total	77,911	83,744	121,719	120,823	119,361	142.5%	98.8%
200 Benefits	22,357	23,378	29,065	29,381	37,553	160.6%	127.8%
300 Operating Supplies							
310 Office & Oper Supplies	70	500	49	500	500	100.0%	100.0%
350 Small Tools & Equip	0	700	657	700	700	100.0%	100.0%
Total	70	1,200	706	1,200	1,200	100.0%	100.0%
400 Other Services/Charges							
420 Communications	664	650	343	3,418	650	100.0%	19.0%
430 Trans & Training	0	800	517	800	800	100.0%	100.0%
480 Repairs & Maintenance	1,735	1,658	0	1,200	1,658	100.0%	138.2%
490 Miscellaneous	7,105	4,100	2,484	2,800	3,400	82.9%	121.4%
Total	9,504	7,208	3,344	8,218	6,508	90.3%	79.2%
Total Expenditures	\$109,842	\$115,530	\$154,834	\$159,622	\$164,623	142.5%	103.1%

Dedicated Revenue

Revenues mainly consist of permit fees and environmental review and land use application fees.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Dedicated Revenue	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
320 Licenses And Permits	\$23,144	\$12,000	\$6,892	\$12,000	\$11,000	91.7%	91.7%
330 Intergov't Revenues	52,358	0	5,543	5,543	0	n/a	0.0%
340 Chrgs f/Goods & Svcs	30,158	40,500	40,860	40,500	43,500	107.4%	107.4%
Total Revenues	\$105,660	\$52,500	\$53,295	\$58,043	\$54,500	103.8%	93.9%

COMMUNITY DEVELOPMENT
2015 BUDGET NARRATIVE

CODE ADMINISTRATION - 022
GENERAL FUND

Community Development Director
Code Administration Manager

Joan Davenport
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.

Service Unit(s): 223, 225, 226 & 229.

PERFORMANCE STATISTICS

	2012 Actual	2013 Actual	2014 Actual
Licenses			
Dog Licenses Issued	1,176	1,230	971
Business Licenses	6,159	5,118	5,039
Regulatory Licenses	545	507	471
Amusement Devices	12	11	11
Penalties on Business Licenses	<u>653</u>	<u>595</u>	<u>564</u>
Total	8,545	7,461	7,056
Dangerous Building Repair and Demolition			
Abatement Charges/Appeals	58	47	53
Code Administration			
Building Permits	1120	1128	1,098
Fire Permits	127	147	125
Mechanical Permits	502	617	563
Plumbing Permits	383	409	416
Sign Permits	107	87	108
Plan Review Fees	447	465	539
Water / Sewer Application Processing Fee	131	133	154
Examinations	17	22	12
Right-of-Way Use Permits	<u>16</u>	<u>6</u>	<u>14</u>
Total	2,850	3,014	3,029

AUTHORIZED PERSONNEL

Class Code	Position Title	2013	2014	2015
		Actual	Amended Budget	Proposed Budget
1252	Code Administration Manager	1.00	1.00	1.00
4315	Plans Examiner II (Commercial)	2.00	2.00	2.00
4419	Code Compliance Officer ⁽¹⁾	3.00	5.00	5.00
4421	Code Inspector	3.00	3.00	3.00
4430	Permit Project Coordinator ⁽³⁾	1.00	1.00	0.00
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	18.00	17.00

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

(2) The Permit Project Coordinator position was deleted in the 2015 budget.

(3) Code Administration funds 1.17 FTE's in Environmental Planning (021) and has 4.00 FTE's funded by Economic Development (123), Wastewater (473), Water (474), and/or Irrigation (475).

BUDGET SUMMARY

Dept 022 Code Administration	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
223 Crim Justice Sls Tx .3%	\$81,718	\$80,657	\$75,870	\$80,609	\$75,807	94.0%	94.0%
223 Animal Control	180,508	233,796	235,343	233,796	252,800	108.1%	108.1%
225 Dang Bldg Repair & Demo	57,433	1,132,000	1,119,587	1,130,857	30,000	2.7%	2.7%
226 Permits & Licensing	179,157	181,783	173,077	182,318	162,602	89.4%	89.2%
229 Administration	882,923	1,011,135	1,017,609	1,022,074	1,161,117	114.8%	113.6%
Total Expenditures	\$1,381,740	\$2,639,371	\$2,621,485	\$2,649,654	\$1,682,327	63.7%	63.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$764,814	\$848,486	\$846,781	\$853,312	\$931,356	109.8%	55.4%
200 Benefits	285,403	321,795	313,153	320,508	357,069	111.0%	21.2%
Sub-Total Salaries & Benefits	1,050,216	1,170,282	1,159,935	1,173,819	1,288,425	110.1%	76.6%
300 Operating Supplies	28,736	31,361	44,184	40,300	31,361	100.0%	1.9%
400 Professional Svcs & Chgs	301,371	334,313	315,093	333,262	361,125	108.0%	21.5%
600 Capital Outlay	0	1,102,000	1,100,857	1,100,857	0	0.0%	0.0%
Transfers Out	1,416	1,416	1,416	1,416	1,416	100.0%	0.1%
Total Expenditures	\$1,381,740	\$2,639,371	\$2,621,485	\$2,649,654	\$1,682,327	63.7%	100.0%

EXPLANATORY NARRATIVE

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Criminal Justice Sales Tx .3%	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$47,278	\$47,625	\$41,385	\$45,025	\$43,336	91.0%	96.2%
120 Overtime	0	500	0	500	500	100.0%	100.0%
130 Special Pay	600	0	1,002	1,035	0	n/a	0.0%
140 Retire/Term Cashout	0	0	0	0	500	n/a	n/a
Total	47,878	48,125	42,388	46,560	44,336	92.1%	95.2%
200 Benefits	24,167	22,216	20,895	22,216	20,894	94.0%	94.0%
300 Operating Supplies							
310 Office & Oper Supplies	261	500	1,539	1,800	500	100.0%	27.8%
320 Fuel	3,552	3,500	3,582	3,500	3,500	100.0%	100.0%
Total	3,813	4,000	5,122	5,300	4,000	100.0%	75.5%
400 Professional Svcs & Chgs							
410 Professional Services	1,601	1,714	1,714	1,714	1,885	110.0%	110.0%
420 Communications	2,743	2,787	3,330	3,003	2,876	103.2%	95.8%
480 Repairs & Maintenance	100	400	1,006	400	400	100.0%	100.0%
Total	4,444	4,901	6,050	5,117	5,161	105.3%	100.9%
Transfers Out	1,416	1,416	1,416	1,416	1,416	100.0%	100.0%
Total Expenditures	\$81,718	\$80,657	\$75,870	\$80,609	\$75,807	94.0%	94.0%

Animal Control

Animal Control salaries and wages are contained in the Criminal Justice Sales Tax 0.3% service unit.

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, along with funding 3 animal control officers.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Animal Control	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	\$0	\$0	\$140	\$0	\$0	n/a	n/a
320 Fuel	0	0	961	0	0	n/a	n/a
Total	0	0	1,101	0	0	n/a	n/a

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Animal Control							
400 Professional Svcs & Chgs							
410 Professional Services	180,461	233,796	234,326	233,796	251,650	107.6%	107.6%
420 Communications	47	0	0	0	0	n/a	n/a
480 Repairs & Maintenance	0	0	-84	0	1,150	n/a	n/a
Total	180,508	233,796	234,242	233,796	252,800	108.1%	108.1%
Total Expenditures	\$180,508	\$233,796	\$235,343	\$233,796	\$252,800	108.1%	108.1%

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 were added to Code Administration to sweep city corridors and assist in addressing nuisance violations.

It should be noted that the 2014 budget and actual contain the purchase of 4 Tiger Oil sites that the City acquired for about \$1.1 million in order to work with the Department of Ecology to clean up any contamination and resell them. The actual cleanup costs and related grant revenue is located in the Environmental fund set of accounts.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Dang Bldg Rep & Demo							
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$57,433	\$30,000	\$18,730	\$30,000	\$30,000	100.0%	100.0%
600 Capital Outlay							
610 Land	0	1,102,000	1,100,857	1,100,857	0	0.0%	0.0%
Total Expenditures	<u>\$57,433</u>	<u>\$1,132,000</u>	<u>\$1,119,587</u>	<u>\$1,130,857</u>	<u>\$30,000</u>	2.7%	2.7%

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	

This service unit 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. Additionally, lump sum distributions to employees in accordance with bargaining agreements are included in this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Permits & Licensing	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$128,969	\$134,275	\$117,613	\$122,477	\$108,959	81.1%	89.0%
120 Overtime	22	0	117	120	100	n/a	83.3%
130 Special Pay	1,932	122	1,813	1,812	922	753.6%	50.9%
140 Retire/Term Cashout	632	0	622	622	622	n/a	100.0%
Total	131,554	134,397	120,165	125,032	110,604	82.3%	88.5%
200 Benefits	47,291	45,885	42,688	47,786	42,499	92.6%	88.9%
400 Professional Svcs & Chgs							
410 Professional Services	0	0	10,124	8,000	8,000	n/a	100.0%
430 Trans & Training	0	500	0	500	500	100.0%	100.0%
490 Miscellaneous	312	1,000	100	1,000	1,000	100.0%	100.0%
Total	312	1,500	10,224	9,500	9,500	633.3%	100.0%
Total Expenditures	\$179,157	\$181,783	\$173,077	\$182,318	\$162,602	89.4%	89.2%

Administration

For 2014, 1,098 Building Permits were issued with a construction valuation of \$107,524,669, compared to 2013 when 1,128 building permits were issued with a construction valuation of \$103,646,192.

This 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.

Account 100 Salaries and Wages – ONDS has been funding a Code Compliance program by paying for 3 Code Compliance Officers. The Block Grants have been systematically reduced at the Federal level over the past few years, so this program is transitioning these costs back to General Fund over the next 3 years (2015-2017). There is a Strategic Initiative discussing this action.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Administration	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$576,648	\$662,806	\$671,750	\$669,243	\$768,458	115.9%	114.8%
120 Overtime	96	0	340	300	300	n/a	100.0%
130 Special Pay	6,567	158	8,877	8,877	4,658	2940.9%	52.5%
140 Retire/Term Cashout	2,070	3,000	3,262	3,300	3,000	100.0%	90.9%
Total	585,382	665,964	684,229	681,720	776,416	116.6%	113.9%
200 Benefits	213,944	253,694	249,570	250,505	293,676	115.8%	117.2%

300 Operating Supplies							
310 Office & Oper Supplies	10,008	9,361	12,685	9,000	9,361	100.0%	104.0%
320 Fuel	10,865	12,000	12,750	12,000	12,000	100.0%	100.0%
340 Items Pchsd f/Resale	38	500		500	500	100.0%	100.0%
350 Small Tools & Equip	4,012	5,500	12,527	13,500	5,500	100.0%	40.7%
Total	24,923	27,361	37,962	35,000	27,361	100.0%	78.2%
400 Professional Svcs & Chgs							
410 Professional Services	7,461	6,000	0	0	6,000	100.0%	n/a
420 Communications	24,822	24,599	21,182	24,599	26,364	107.2%	107.2%
430 Trans & Training	271	7,000	506	3,000	5,000	71.4%	166.7%
480 Repairs & Maintenance	16,063	15,017	16,404	17,500	15,800	105.2%	90.3%
490 Miscellaneous	10,057	11,500	7,757	9,750	10,500	91.3%	107.7%
Total	58,674	64,116	45,848	54,849	63,664	99.3%	116.1%
Total Expenditures	\$882,923	\$1,011,135	\$1,017,609	\$1,022,074	\$1,161,117	114.8%	113.6%

Dedicated Revenue

Revenues for this service unit include permits and licensing, abatement charges, plan checking fees and inspections.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
310 Taxes	\$619,559	\$535,000	\$586,342	\$545,000	\$525,200	98.2%	96.4%
320 Licenses & Permits	769,248	729,200	839,407	808,850	818,900	112.3%	101.2%
340 Chrsg f/Goods & Svcs	358,501	370,580	414,319	395,580	380,480	102.7%	96.2%
350 Fines & Forfeits	232	0	485	0	0	n/a	n/a
Total	\$1,127,749	\$1,099,780	\$1,253,726	\$1,204,430	\$1,199,380	109.1%	99.6%

CITY HALL MAINTENANCE - 051
GENERAL FUND

Community Development Director
Code Administration Manager

Joan Davenport
Joe Caruso

DEFINITION

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

Staff is constantly adding and deleting access to staff ID's. This is an intricate part of our overall security system. It is imperative that all City employees have an ID on their person during work hours. This service includes all buildings access cards and services for YPD.

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.
- Provide all City employees with a current City ID Proximity badge.
- Research, purchase and inventory equipment parts, chemicals and supplies.
- Perform construction, alteration, preparation, painting and repair to structures
- Construction and installation 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 - 2014

- Implemented the design and scope of work developed by Traho Architects and Staff in 2013 for the City Hall first floor lobby, Council Chambers and stairwells updates. To include, texture and paint of all walls, new drop ceiling, carpeting, walk off mats, counter and glass partition removal and replacement, updated signage, 2nd Street entryway and added ADA accessibility.
- Downtown North 2nd and 3rd Street flower beds/ median areas cleaned, graveled and replanted.
- Several offices in City Hall have been cleaned and painted for staff.
- Boiler and chiller ongoing updates.
- Worked with Wardell Architects to assemble and implement a bid pack to include multiple phases of work to be completed over the next five years with the first phase starting 2-23-15 at our WFCC.

- Help determine facility needs at the SEYCC.
- Wall-off to create a new office area next to the 1st Floor Conference Room.
- Painted and carpeted the Y-Pac City Hall control room along with an adjacent office.
- Replace the central gas hot water tank.

Strategic Initiatives

This department had one initiative for 2015 funded through Public Works Trust REET 1 (342). The following list of improvements were budgeted for 2015 which will include updates and make much needed improvements to City Hall. Although the capital upgrades are included in the REET 1 budget, the City Hall maintenance staff will plan and oversee the work.

- Failing elevators will be the priority in 2015. An engineering firm may be needed to properly evaluate City Hall elevator requirements.
- Complete the scope of work developed by Traho Architects for the City Hall update. This will include Council Chambers doors, lobby doors, Utility Services and City Clerks counter, reader board updates, exterior paint and awning.
- Deteriorated drain line and floor drains in boiler will be excavated and replaced.
- Update second floor lobby and public service area in Codes / Engineering to include, codes counter move, repaint walls, carpeting, signage and energy saving light fixtures.
- Continue with emergency generator system expansion in designated areas other than the Info Tech department.
- Reseal/stripe the City Hall parking lots.
- Add four new security video cameras.
- Install a City Hall public address system for emergency notification.
- Replace one rooftop HVAC unit at the SEYCC facility.
- Oversee and perform phase I remodel work at the WFCC within the allocated budget.

Service Unit(s): 224.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
8541	Building Maintenance Specialist	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel ⁽¹⁾		2.00	2.00	2.00

(1) City Hall Maintenance funds .36 FTE's in Environmental Planning (021).

BUDGET SUMMARY

Dept 051 City Hall Maintenance	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
224 Facility Maintenance	\$360,378	\$422,885	\$399,719	\$399,221	\$523,868	123.9%	131.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$100,240	\$132,730	\$115,044	\$114,007	\$184,183	138.8%	35.2%
200 Benefits	31,445	31,876	32,834	31,876	58,006	182.0%	11.1%
Sub-Total Salaries & Benefits	131,685	164,606	147,878	145,883	242,189	147.1%	46.2%
300 Operating Supplies	17,373	18,280	17,989	14,828	25,880	141.6%	4.9%
400 Professional Svcs & Chgs	211,321	239,998	233,852	238,510	255,799	106.6%	48.8%
Total Expenditures	<u>\$360,378</u>	<u>\$422,885</u>	<u>\$399,719</u>	<u>\$399,221</u>	<u>\$523,868</u>	123.9%	100.0%

EXPLANATORY NARRATIVES

Facility Maintenance

The function of this service unit is to provide centralized building rehabilitation and maintenance for City Hall, MiCare, WFCC , Y-PAC and SEYCC.

Account 110 Salaries and Wages – This line item reflects a significant increase due to the reallocation of the staff reduction in the preceding years to accommodate for the recession. In 2014, both the Building Superintendent and Building Maintenance Specialist were split 50% to the Police Department. In 2015, both of these positions were moved back into City Hall Maintenance 100%. Minor changes in the salary accounts may occur because of mid-year adjustments, and/or an individual employee’s merit adjustments.

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 2013 utility charges, as well as the 2014 and 2015 budgets. The utility charges can change from year to year as a result of weather and rate changes.

UTILITY CHARGES

Utility Accounts	2013	2014	2015
	Actual	Amended Budget	Proposed Budget
Pacific Power	\$70,696	\$71,270	\$73,500
Natural Gas	6,832	14,392	15,450
Water, Wastewater, Refuse & Stormwater	7,450	6,870	10,002
Total Utility Charges	<u>\$84,978</u>	<u>\$92,532</u>	<u>\$98,952</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Facility Maintenance	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$95,070	\$114,824	\$97,024	\$99,465	\$177,276	154.4%	178.2%
120 Overtime	3,048	17,500	11,081	10,000	5,000	28.6%	50.0%
130 Special Pay	1,695	406	1,477	1,186	406	100.0%	34.3%
140 Retire/Term Cashout	427	0	5,463	3,355	1,500	n/a	44.7%
Total	100,240	132,730	115,044	114,007	184,183	138.8%	161.6%
200 Benefits	31,445	31,876	32,834	31,876	58,006	182.0%	182.0%
300 Operating Supplies							
310 Office & Oper Supplies	15,500	15,880	14,661	11,828	20,880	131.5%	176.5%
320 Fuel	686	400	883	1,000	2,000	500.0%	200.0%
350 Small Tools & Equip	1,187	2,000	2,445	2,000	3,000	150.0%	150.0%
Total	17,373	18,280	17,989	14,828	25,880	141.6%	174.5%
400 Professional Svcs & Chgs							
410 Professional Services	109,275	115,784	115,410	115,284	127,263	109.9%	110.4%
420 Communications	2,437	2,049	2,194	2,049	2,619	127.8%	127.8%
430 Trans & Training		465		465	465	100.0%	100.0%
470 Public Utility Services	85,513	94,812	92,532	93,812	98,952	104.4%	105.5%
480 Repairs & Maintenance	13,403	25,888	21,847	25,000	25,500	98.5%	102.0%
490 Miscellaneous	693	1,000	1,868	1,900	1,000	100.0%	52.6%
Total	211,321	239,998	233,852	238,510	255,799	106.6%	107.2%
Total Expenditures	<u>\$360,378</u>	<u>\$422,885</u>	<u>\$399,719</u>	<u>\$399,221</u>	<u>\$523,868</u>	123.9%	131.2%

Dedicated Revenue

This revenue consist of the rental of City Hall facilities by the County.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Dedicated Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
360 Miscellaneous Revenues	\$0	\$0	\$12,000	\$0	\$0	n/a	n/a

NEIGHBORHOOD DEVELOPMENT - 124

*Community Development Director
ONDS Manager*

*Joan Davenport
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.

2015 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 2015. 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 2015 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 2015, 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.

Strategic Initiatives

This department had two initiatives for 2015. The first was the deletion of an ONDS Department Assistant II, which reduced the budget by \$52,300. The second was the change in Code Compliance funding from ONDS back to the general fund (the first year of a 3 year phase in), which reduces the 2015 budget by \$55,000, from \$178,000 to \$123,000.

Service Unit(s): 241 & 242.

PERFORMANCE STATISTICS

	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Neighborhood Development Programs			
Community Service Programs (Youth Programs) – Contracts	1	1	1
Neighborhood Cleanup/Improvement – Sites	137	95	100
Paint Program – Homes ⁽¹⁾	26	0	0
Economic Development – Jobs Created	0	7	7
Public Facilities – Facilities	1	1	1
Infrastructure (Side Sewers, Water lines, etc.) – Households Assisted	0	0	0
Paint-Out-Graffiti – Hours	6,644	2,285	3,500
Paint-Out-Graffiti – Locations	12,583	20,605	20,000
Elderly / Disabled Rehab Program – Homes	141	100	100
Lead Based Paint Clearance – Properties	4	4	4
Volunteer Hours for all Programs – Hours ⁽¹⁾	8,986	7,601	7,500
CDBG Fair Housing Counseling			
Landlord/Tenant Referrals and Housing Information (Calls/walk-ins)	7,735	7,868	7,700
HOME Program			
First Time Home Ownership Subsidy – Families	3	4	4
Special Needs Housing, in Partnership with CHDO – Units	1	2	2
New Construction, in Partnership with CHDO – Homes	2	2	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 Americorps, People for People, Work Source, local high school students, local church groups, youth and adult service organizations, court mandated community service persons as well as private citizens to paint out graffiti, assist with the senior Paint Program and help with neighborhood yards and alley cleanup. The man-hours related to these activities are included in the statistics listed above.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013	2014	2015
		Actual	Amended Budget	Proposed Budget
1253	Neighborhood Development Svc Manager	1.00	1.00	1.00
5121	Housing Rehabilitation Assistant ⁽¹⁾	1.00	2.00	2.00
5130	Home Remodeling Technician	1.00	1.00	1.00
5151	Housing Loan Specialist	1.00	1.00	1.00
5156	Grant Financial Specialist	1.00	1.00	1.00
7123	Department Assistant III ⁽²⁾	1.00	1.00	0.00
11401	Senior Program Supervisor	1.00	1.00	1.00
Total Personnel		7.00	8.00	7.00

- (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 2015. This position is currently funded out of the General fund and not ONDS grant funds
- (2) The Department Assistant III was deleted due to Block Grant reductions (Strategic Initiative).

BUDGET SUMMARY

Dept 124 Comm Development	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Exp Summary By Service Unit							
241 ONDS Programs	\$1,665,794	\$2,917,622	\$1,259,133	\$2,898,560	\$1,282,367	44.0%	44.2%
242 Administration	190,554	202,474	190,067	210,728	196,821	97.2%	93.4%
Total Expenditures	\$1,856,349	\$3,120,096	\$1,449,200	\$3,109,287	\$1,479,188	47.4%	47.6%
Revenue Summary By Service Unit							
330 Intergov't Revenues	\$1,442,851	\$2,667,171	\$1,042,552	\$2,601,651	\$1,248,493	46.8%	48.0%
360 Miscellaneous Revenues	742,757	450,150	714,296	670,421	225,844	50.2%	33.7%
Total Revenues	\$2,185,608	\$3,117,321	\$1,756,848	\$3,272,072	\$1,474,337	47.3%	45.1%
Fund Balance							
Beginning Balance	\$193,121	\$225,833	\$522,380	\$522,380	\$685,166	303.4%	131.2%
Revenues Less Expenditures	329,259	-2,775	307,648	162,785	-4,851	174.8%	-3.0%
Ending Balance	\$522,380	\$223,058	\$830,028	\$685,165	\$680,315	305.0%	99.3%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
Expenditure Summary By Type							
100 Salaries & Wages	\$364,232	\$371,311	\$389,445	\$397,596	\$360,864	97.2%	24.4%
200 Personnel Benefits	153,545	144,003	144,445	146,236	138,574	96.2%	9.4%
Sub-Total Salaries & Benefits	517,776	515,314	533,890	543,832	499,438	96.9%	33.8%
300 Supplies	36,174	78,893	60,948	75,012	31,810	40.3%	2.2%
400 Other Services/Charges	1,302,398	2,525,889	854,362	2,490,443	947,940	37.5%	64.1%
Total Expenditures	\$1,856,349	\$3,120,096	\$1,449,200	\$3,109,287	\$1,479,188	47.4%	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.

2015 CDBG ESTIMATED EXPENDITURES
(Does Not Include Any Carry Forward Dollars)
Public Input Recommendations

HUD Programs (CDBG)	2015 Program Expenses	2015 Program Delivery Expenses	2015 Admin	2015 Total Estimated Expenses
CDBG Single Family Rehabilitation 570.202(b)				
Senior/Disabled Rehabilitation	\$171,485	\$268,691	\$0	\$440,176
Community/Public Services 570.201(e)				
Paint-Out-Graffiti (per HUD)	16,252	23,276	0	39,528
Fair Housing Counseling 570.201(k)	4,448	25,100	0	29,548
Senior/Disabled Energy Assistance Program	4,900	0	0	0
Total	197,085	317,067	0	514,152
Public Facilities 570.201(c)				
Southeast Community Center/Miller Park Activity Center (or other public facilities in the neighborhood)	5,000	0	0	5,000
Community Based Development Organization (CBDO)	75,000	0	0	75,000
Code Compliance 570.202(c)	0	123,000	0	123,000
Economic Development 570.203(b)	50,000	0	0	50,000
Administrative CDBG Costs 570.206	0	0	191,788	191,788
Grand Estimated Totals for Year 2015 ⁽¹⁾	\$327,085	\$440,067	\$191,788	\$958,940

(1) Program income is estimated since the figure is unknown until the money is received, throughout the year in 2015. Carry forward from 2014 will be encumbered when amount is known in spring 2015.

2015 CDBG ESTIMATED REVENUE

Description	2015
CDBG – Current Year	\$856,440
CDBG – Program Interest Income	5,500
CDBG – Program Income	97,000
2015 Estimated CDBG Revenues	\$958,940

Any 2014 carry forward dollars will be accounted for in the 2015 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.

ONDS Programs

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.

PROFESSIONAL SERVICES

<u>CDBG #</u>	<u>Program</u>	<u>Consolidated Plan 2015 Program</u>
0000.41E	Community Service	\$25,600
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	171,485
0000.41C	Code Compliance Services	123,000
Total of Account 400 Other Services and Charges ⁽¹⁾		\$450,085

- (1) All numbers are estimates based on the projection of "new" CDBG grant funds. In addition, what money remains unspent at the end of 2014 in a line item is carried forward into the following year, 2015. 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 2015 Estimated Budget they are found under the category of Community / Public Service.

Home Ownership HOPE 3

This program 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 2015 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.

CDBG Fair Housing Counseling

Paint-Out-Graffiti Program

This program 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.

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 2014, homeownership assistance in the form of First Time Home buyer subsidy assistance could carry through into 2015 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.

2015 HOME ESTIMATED REVENUES

<u>Description</u>	<u>2015</u>
HUD HOME Program	\$384,275
HOME Program Interest Income	14,000
HOME Program Income	92,000
HOME Revenue Totals:	<u>\$490,275</u>

2015 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>2015 Admin</u>	<u>2015 Total Estimated Expenses</u>
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2015 HOME Entitlement)	\$60,991	\$2,033	\$0	\$63,024
New Construction	325,223	3,000	0	328,223
Administrative HOME Costs	0	0	49,028	49,028
First Time Homebuyers	50,000	0	0	50,000
Grand Estimated Total Expenses for Year 2015	\$436,214	\$5,033	\$49,028	\$490,275

(1) 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 2015.

Non-Federal Programs

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.

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. The HOME entitlement allows 10% of the entitlement plus 10% of HOME program income to be used as administrative costs.

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 – Funds are budgeted into this account for various items, including contract collection. This line has 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. Any current grant funds unspent at the end of 2014 will be included in the encumbrance appropriation for 2015.

480 Repairs and Maintenance – This line has 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
ONDS Programs	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$269,055	\$271,448	\$282,262	\$288,241	\$264,275	97.4%	91.7%
120 Overtime		600	2	600	600	100.0%	100.0%
130 Special Pay	5,686	2,783	7,192	7,157	4,517	162.3%	63.1%
140 Retire/Term Cashout	799	0	340	0	0	n/a	n/a
Total	275,540	274,832	289,796	295,999	269,391	98.0%	91.0%
200 Personnel Benefits	120,206	110,418	110,406	112,651	106,093	96.1%	94.2%
300 Supplies							
310 Office & Oper Supplies	6,132	16,500	3,901	7,500	4,000	24.2%	53.3%
320 Fuel Consumed	5,321	8,000	4,156	6,000	6,000	75.0%	100.0%
350 Small Tools & Equip	1,950	35,000	35,731	37,000	4,838	13.8%	13.1%
Total	13,403	59,500	43,787	50,500	14,838	24.9%	29.4%
400 Professional Svcs & Chgs							
410 Professional Services	261,470	277,480	268,461	274,710	219,710	79.2%	80.0%
420 Communications	4,367	4,200	4,241	4,200	4,448	105.9%	105.9%
480 Repairs & Maintenance	990,808	2,191,193	542,442	2,160,500	667,887	30.5%	30.9%
Total	1,256,645	2,472,873	815,144	2,439,410	892,045	36.1%	36.6%
Total Expenditures	\$1,665,794	\$2,917,622	\$1,259,133	\$2,898,560	\$1,282,367	44.0%	44.2%

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, and required HUD 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Administration	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$86,409	\$94,933	\$96,877	\$98,872	\$89,405	94.2%	90.4%
130 Special Pay	2,283	1,546	2,772	2,726	2,069	133.8%	75.9%
Total	88,692	96,479	99,649	101,597	91,473	94.8%	90.0%
200 Personnel Benefits	33,338	33,585	34,039	33,585	32,481	96.7%	96.7%
300 Supplies							
310 Office & Oper Supplies	12,080	9,340	7,405	15,000	9,340	100.0%	62.3%
320 Fuel	1,730	3,000	3,222	3,000	4,000	133.3%	133.3%
350 Small Tools & Equip	8,961	7,053	6,534	6,512	3,632	51.5%	55.8%
Total	22,771	19,393	17,161	24,512	16,972	87.5%	69.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Administration	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
410 Professional Services	14,165	14,500	12,443	12,100	13,300	91.7%	109.9%
420 Communications	8,465	9,560	8,151	8,485	8,532	89.2%	100.6%
430 Trans & Training	747	2,500	828	2,500	5,315	212.6%	212.6%
440 Advertising	0	0	415	1,100	2,000	n/a	181.8%
470 Public Utility Services	7,207	8,076	6,226	5,648	5,648	69.9%	100.0%
480 Repairs & Maintenance	10,359	6,480	2,916	5,900	6,400	98.8%	108.5%
490 Miscellaneous	4,810	11,900	8,239	15,300	14,700	123.5%	96.1%
Total	45,753	53,016	39,218	51,033	55,895	105.4%	109.5%
Total Expenditures	\$190,554	\$202,474	\$190,067	\$210,728	\$196,821	97.2%	93.4%

Revenue

This service unit includes revenues from intergovernmental agencies, contract collection of loans, payoffs, interest and miscellaneous revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$193,121	\$225,833	\$522,380	\$522,380	\$685,166	303.4%	131.2%
330 Intergov't Revenues	1,442,851	2,667,171	1,042,552	2,601,651	1,248,493	46.8%	48.0%
360 Miscellaneous Revenues	742,757	450,150	714,296	670,421	225,844	50.2%	33.7%
Total Revenues	\$2,378,729	\$3,343,154	\$2,279,228	\$3,794,452	\$2,159,503	64.6%	56.9%

COMMUNITY DEVELOPMENT
2015 BUDGET NARRATIVE

YAKIMA REVENUE DEVELOPMENT AREA - 323

Community Development Director

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.

Strategic Initiatives

The amount of \$3,500,000 was budgeted in this fund as a Strategic Initiative in two parts. The first was the purchase of landfill property (\$900,000) and the second was the development a roundabout on Fair Avenue where Martin Luther King Jr. and Lincoln Avenues merge, which will ultimately provide access into the mill site (\$2,600,000).

Service Unit(s): 701.

BUDGET SUMMARY

Dept 323 Rev Development Area	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
701 Revenue Development Area	\$749,007	\$2,473,235	\$1,228,911	\$835,000	\$3,500,000	141.5%	419.2%
Rev Summary By Service Unit							
310 Taxes	\$806,411	\$1,000,000	\$1,068,971	\$1,000,000	\$1,000,000	100.0%	100.0%
330 Intergov't Revenues	0	925,000	200,000	0	900,000	97.3%	n/a
390 Other Financing Sources	0	925,000	900,000	900,000	0	0.0%	0.0%
Transfers In	500,000	500,000	500,000	500,000	0	0.0%	0.0%
Total Revenues	\$1,306,411	\$3,350,000	\$2,668,971	\$2,400,000	\$1,900,000	56.7%	79.2%
Fund Balance							
Beginning Balance	\$671,283	\$208,278	\$1,228,687	\$1,228,687	\$2,793,687	1341.3%	227.4%
Revenues Less Expenditures	557,404	876,765	1,440,060	1,565,000	-1,600,000	182.5%	102.2%
Ending Balance	\$1,228,687	\$1,085,043	\$2,668,747	\$2,793,687	\$1,193,687	110.0%	42.7%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$488,003	\$1,673,235	\$1,216,605	\$820,000	\$2,700,000	161.4%	77.1%
600 Capital Outlays	0	800,000	12,306	15,000	800,000	100.0%	22.9%
700 Debt Service	254,788	0	0	0	0	n/a	0.0%
800 Debt Svc - Interest	6,217	0	0	0	0	n/a	0.0%
Total Expenditures	\$749,007	\$2,473,235	\$1,228,911	\$835,000	\$3,500,000	141.5%	100.0%

EXPLANATORY NARRATIVE

Revenue Development Area

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 2015. Yakima County has also earmarked \$900,000 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. The loan was received in 2014, and the grant will be drawn down in 2015.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue Development Area	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$488,003	\$1,673,235	\$1,216,605	\$820,000	\$2,700,000	161.4%	329.3%
600 Capital Outlay							
610 Land	0	800,000	0	0	800,000	100.0%	n/a
650 Construction Projects	0	0	12,306	15,000	0	n/a	0.0%
Total	0	800,000	12,306	15,000	800,000	100.0%	5333.3%
700 Debt Service Principal	254,788	0	0	0	0	n/a	n/a
800 Debt Service Int/Other	6,217	0	0	0	0	n/a	n/a
Total Expenditures	\$749,007	\$2,473,235	\$1,228,911	\$835,000	\$3,500,000	141.5%	419.2%

Revenue

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 \$900,000 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$671,283	\$208,278	\$1,228,687	\$1,228,687	\$2,793,687	1341.3%	227.4%
310 Taxes	806,411	1,000,000	1,068,971	1,000,000	1,000,000	100.0%	100.0%
330 Intergov't Revenues	0	925,000	200,000	0	900,000	97.3%	n/a
390 Other Financing Sources	0	925,000	900,000	900,000	0	0.0%	0.0%
Transfers In	500,000	500,000	500,000	500,000	0	0.0%	0.0%
Total Revenues	\$1,977,694	\$3,558,278	\$3,897,658	\$3,628,687	\$4,693,687	131.9%	129.3%

Police

<u>Department</u>	<u>Fund</u>
Police	031
Public Safety Communications	151
Police Grants	152
Law and Justice Capital	333

POLICE

2015 Budgeted Staffing Levels

D. RIZZI

Chief of Police
232.00 Positions

M. BASTINELLI
Public Information
Officer

T. CROFT
Administrative
Assistant

J. SCHNEIDER
Captain

G. COPELAND
Captain

B. COUGHENOUR
Public Safety Manager

VACANT
Captain

J. MORA
Police Services Lead
Acting Admin Manager

**UNIFORMED
DIVISION**
98.00 + 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**
1.00 Position

**PRISONER
DETENTION**
15.00 Positions
Care and Custody of
Prisoners
Transportation
Courtroom Security
Home Detention

J. SEELY
Professional Standards
Internal Investigation

**SPECIAL
OPERATIONS**
15.00 Positions

Training
Training, Recruitment and
Testing

Pro Active
Emphasis Patrols

Community Services
Crime Prevention
PAL • CPAL
Volunteer Programs
Housing Authority
Crime Free Rental Housing

GREAT Program
SRO's
Crime Analysis

**PUBLIC SAFETY
COMMUNICATIONS**
34.00 Positions

Dispatch • 9-1-1 Call taking
Communications
Electronic Equipment

FIRE DEPARTMENT

**CRIMINAL
INVESTIGATION**
38.00 Positions

Investigations
Person Crimes
Property Crimes
Arson
Special Assault

Identification
Fingerprint Comparison
Forensics
Evidence Collection

Narcotics
Gang Enforcement

**ADMINISTRATIVE
SERVICES**
21.00 Positions

Support Services
**Communications and
Records Management**
Call Taking • Permits
TRU • Data Entry
Retention & Dissemination

Property
Inventory, Evidence
Safekeeping/Found
Property • Budget
Analysis • Personnel
Actions • Purchasing •
Timekeeping • Accounting
Personnel Records
Clerical Support
Detectives Support
Training Support • Travel
Jail Billing / Budget
Elec. Home Monitoring

POLICE
2015 BUDGET NARRATIVE

POLICE - 031
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.

Strategic Initiatives

The personnel impact of the budget increase for the 2015 budget include the addition of 2 officers for the Federal Task Force, the addition of one Public information officer and the reclassification of eight other positions. The other major initiative funded by General Fund was a range agreement with Yakima County.

Service Unit(s): 301, 305, 306, 312, 313, 314, 316, 317, 318 & 319.

PERFORMANCE STATISTICS

	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Investigation			
Part I Crimes Against Property Cleared	413	512	500
Part I Crimes Against Persons Cleared	203	191	200
Preventative Patrol			
Service Requests Received	54,140	79,366	81,000
Traffic Accidents Reported	2,551	5,405	5,500
Officers Per 1,000 Population	1.62	1.64	1.66
UCR Part I Arrests ⁽¹⁾	2,108	854	900
All Other Arrests (except Traffic) ⁽¹⁾	9,506	2,427	2,500
Traffic Violations Cited	13,090	19,056	19,200

Police Support Services	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Commissioned Police Officers	149	149	151
Case Numbered Events Processed	53,747	52,676	53,000
Infraction Citations Processed	3,820	11,278	11,500
Property Received	10,155	6,441	7,000
Property Disposed	2,388	7,591	7,700
Events Requiring Services	149	149	151
Detention Services			
Average Cost Per Prisoner Per Day (Yakima County DOC)	83.88	83.88	83.88
Elec. Home Monitoring Avg. Cost Per Monitored Individual Per Day ⁽²⁾	10.87	3.30	3.30

- (1) The most accurate method for pulling ‘Official Crime Statistics’ is to use the NIBRS Validated Tables in Spillman RMS. Previous “budgeted” and “counts” reported prior to 2014 were derived from RAW arrest and incident tables in Spillman. These tables have the potential for duplication, error, and other data integrity issues which can lead to an unknown amount of error/variation within the numbers. In addition, previously reported statistics were most likely reporting “ALL” arrests or any incident that had a CAA or CJA within the incident, regardless of the “type” of arrest or incident. Prior reporting issues suffered from both data selection, method, and categorization issues. Thus, the numbers reported for the purposes of this 2014 report will be significantly lower and will lack any comparative value to your previous reports. Moving forward, we will utilize NIBRS (IBARST) tables that have been validated. Data collection and reporting will be consistent moving forward.
- (2) Average cost per day – costs per monitoring type: \$3.10/day for GPS monitoring, \$3.50/day for breath alcohol monitoring, and \$3.30/day for breath alcohol monitoring with landline.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1190	Police Chief	1.00	1.00	1.00
1295	Police Services Manager ⁽¹⁾	0.00	0.00	1.00
1434	Case Specialist	1.00	1.00	1.00
6121	Police Officer ⁽²⁾	116.00	116.00	118.00
6122	Police Officer (Lateral)	5.00	5.00	5.00
6124	Police Sergeant	17.00	17.00	17.00
6126	Police Lieutenant ⁽³⁾	5.00	6.00	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	2.00	2.00	2.00
6221	Corrections Officer	11.00	11.00	11.00
6241	Police Information Specialist ⁽⁴⁾	0.00	0.00	1.00
6252	Police Services Specialist I ⁽⁵⁾⁽⁶⁾	16.00	16.00	13.00
6253	Police Services Specialist II ⁽⁶⁾	4.00	5.00	4.00
6256	Police Services Lead ⁽⁶⁾	0.00	0.00	4.00
6265	Crime and Intelligence Analyst ⁽¹⁾	0.00	0.00	1.00
6610	Parking Enforcement Officer ⁽⁷⁾	1.00	2.00	0.00
8205	Police Fleet Specialist ⁽⁸⁾	1.00	2.00	2.00
8541	Building Maintenance Specialist	1.00	1.00	1.00
11701	Administrative Assistant to Police Chief	1.00	1.00	1.00

Class Code	Position Title	2013	2014	2015
		Actual	Amended Budget	Proposed Budget
11710	Police Services Supervisor ⁽¹⁾	2.00	2.00	0.00
11720	Corrections Sergeant	3.00	3.00	3.00
11730	Forensic Supervisor	1.00	1.00	1.00
Total Personnel ⁽⁹⁾		192.00	196.00	197.00

- (1) In 2014, the Police Services division was reorganized. The two Police Services Supervisor positions were eliminated and a Police Services Manager position was created, along with the Crime and Intelligence Analyst position being reinstated for 2015.
- (2) Two Police Officer positions were added in 2015 to serve as Federal Agency Liaisons.
- (3) 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.
- (4) The Police Information Specialist position was added in 2015.
- (5) In 2014, one PSS-2 was added mid-year to handle Police financial duties.
- (6) In 2015, 3 PSS-1 positions and 1 PSS-2 positions were eliminated to create the Police Services Lead positions.
- (7) Reinstated a Parking Enforcement Officer funded by increase in parking ticket revenue in 2014. Both positions were moved to Utility Services in 2015.
- (8) One Police Fleet Specialist was added to budget in 2014 due to the assigned patrol vehicle program.
- (9) 2.0 FTE's are funded by Police Grants (152) and Transit (462).

BUDGET SUMMARY

Dept 031 Police	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
301 Crim Just Sls Tx .3%	\$1,287,819	\$1,202,037	\$1,483,408	\$1,268,037	\$1,283,104	106.7%	101.2%
305/306 Detention Services	1,505,968	1,579,384	1,540,524	1,532,932	1,578,256	99.9%	103.0%
312 Investigation	2,484,700	3,584,082	3,876,990	3,658,331	4,250,912	118.6%	116.2%
313 Preventive Patrol	12,150,499	12,006,973	11,084,177	11,678,702	11,580,112	96.4%	99.2%
314 Police Support Services	1,389,485	1,308,861	1,410,681	1,353,388	1,461,022	111.6%	108.0%
316/317 Special Operations	2,655,420	1,716,280	1,442,591	1,325,688	1,876,284	109.3%	141.5%
318 Facility Maintenance	507,575	517,365	508,273	504,660	470,762	91.0%	93.3%
319 Administration	3,848,824	4,363,185	4,723,171	4,593,810	4,110,353	94.2%	89.5%
Total Expenditures	<u>\$25,830,291</u>	<u>\$26,278,167</u>	<u>\$26,069,814</u>	<u>\$25,915,548</u>	<u>\$26,610,805</u>	101.3%	102.7%

Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$15,863,994	\$16,546,883	\$16,303,589	\$16,121,439	\$16,690,708	100.9%	62.7%
200 Benefits	4,136,034	4,099,772	3,988,210	4,117,522	4,366,554	106.5%	16.4%
Sub-Total Salaries & Benefits	20,000,028	20,646,655	20,291,799	20,238,962	21,057,262	102.0%	79.1%
300 Operating Supplies	993,124	980,176	985,320	981,176	858,000	87.5%	3.2%
400 Professional Svcs & Chgs	2,010,593	1,864,299	2,014,077	1,841,474	1,857,607	99.6%	7.0%
500 Intergovernmental Svcs	2,361,105	1,998,000	1,989,580	1,978,000	1,962,000	98.2%	7.4%
600 Capital Outlays	343,448	0	0	0	0	n/a	0.0%
700 Debt Services	0	639,593	639,593	710,033	728,054	113.8%	2.7%
800 Debt Service Int/Other	61,993	149,444	149,444	165,903	147,881	99.0%	0.6%
Transfers Out	60,000	0	0	0	0	n/a	0.0%
Total Expenditures	<u>\$25,830,291</u>	<u>\$26,278,167</u>	<u>\$26,069,814</u>	<u>\$25,915,548</u>	<u>\$26,610,805</u>	101.3%	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 2015 budget year.

The personnel benefit accounts in the Police department include rate changes for the YPPA, which included a medical contribution increase of 44.0% and a dental insurance increase of 4.0% 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 3.9% and a dental insurance increase of 3.9% for employees, along with the normal roll-ups. Workers’ compensation and unemployment insurance rates remained unchanged.

Criminal Justice Sales Tax 0.3%..... Captain Greg Copeland

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Crim Just Sls Tx .3%	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$501,776	\$507,635	\$507,636	\$507,635	\$509,385	100.3%	100.3%
120 Overtime	72,095	60,000	262,648	60,000	60,000	100.0%	100.0%
130 Special Pay	30,488	27,143	29,602	28,143	29,201	107.6%	103.8%
140 Retire/Term Cashout	40,792	0	778	0	0	n/a	n/a
Total	645,151	594,778	800,664	595,778	598,585	100.6%	100.5%
200 Benefits	133,089	120,761	125,299	120,761	127,071	105.2%	105.2%
300 Operating Supplies							
310 Office & Oper Supplies	7,698	5,000	4,209	5,000	5,000	100.0%	100.0%
320 Fuel	40,000	40,000	60,000	60,000	60,000	150.0%	100.0%
350 Small Tools & Equip	3,029	5,000	11,738	5,000	5,000	100.0%	100.0%
Total	50,727	50,000	75,947	70,000	70,000	140.0%	100.0%

400 Professional Svcs & Chgs							
410 Professional Services	8,877	14,498	9,498	9,498	15,448	106.6%	162.6%
430 Trans & Training	0	0	50,000	50,000	50,000	n/a	100.0%
Total	8,877	14,498	59,498	59,498	65,448	451.4%	110.0%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	449,976	422,000	422,000	422,000	422,000	100.0%	100.0%
Total Expenditures	<u>\$1,287,819</u>	<u>\$1,202,037</u>	<u>\$1,483,408</u>	<u>\$1,268,037</u>	<u>\$1,283,104</u>	99.6%	101.2%

Detention Services Lieutenant Mike Pollard

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 2014. 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 covers negotiated special pay premiums, including bilingual pay and shift differential.

Account 410 Professional Services – This account is for the medical services contract.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Detention Services							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$740,020	\$783,875	\$760,732	\$757,333	\$818,910	104.5%	108.1%
120 Overtime	85,472	60,000	90,016	92,000	60,000	100.0%	65.2%
130 Special Pay	37,262	29,990	50,910	44,000	31,849	106.2%	72.4%
140 Retire/Term Cashout	5,156	2,000	4,081	4,080	3,780	189.0%	92.6%
Total	867,910	875,865	905,739	897,413	914,539	104.4%	101.9%
200 Benefits	348,224	341,219	347,798	341,219	356,417	104.5%	104.5%
300 Operating Supplies							
310 Office & Oper Supplies	170,665	175,000	181,379	174,000	175,000	100.0%	100.6%
350 Small Tools & Equip	1,666	1,000	2,808	1,000	1,000	100.0%	100.0%
Total	172,331	176,000	184,187	175,000	176,000	100.0%	100.6%
400 Professional Svcs & Chgs							
410 Professional Services	117,503	185,000	102,800	119,000	130,000	70.3%	109.2%
490 Miscellaneous	0	1,300	0	300	1,300	100.0%	433.3%
Total	117,503	186,300	102,800	119,300	131,300	70.5%	110.1%
Total Expenditures	<u>\$1,505,968</u>	<u>\$1,579,384</u>	<u>\$1,540,524</u>	<u>\$1,532,932</u>	<u>\$1,578,256</u>	99.9%	103.0%

Investigation Captain Jeff Schneider

This service unit is responsible for the Gang Enforcement Team and 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.

Investigation	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$1,712,789	\$2,652,583	\$2,694,539	\$2,539,286	\$3,098,488	116.8%	122.0%
120 Overtime	131,370	100,000	233,558	255,000	150,000	150.0%	58.8%
130 Special Pay	95,500	126,423	153,733	141,200	177,939	140.7%	126.0%
140 Retire/Term Cashout	67,079	12,000	70,940	27,000	12,000	100.0%	44.4%
Total	2,006,738	2,891,006	3,152,770	2,962,486	3,438,428	118.9%	116.1%
200 Benefits	465,210	664,845	693,211	664,845	788,485	118.6%	118.6%
400 Professional Svcs & Chgs							
410 Professional Services	8,784	24,231	28,918	27,000	20,000	82.5%	74.1%
480 Repairs & Maintenance	3,968	4,000	2,091	4,000	4,000	100.0%	100.0%
Total	12,752	28,231	31,009	31,000	24,000	85.0%	77.4%
Total Expenditures	\$2,484,700	\$3,584,082	\$3,876,990	\$3,658,331	\$4,250,912	118.6%	116.2%

Preventive Patrol..... Captain Greg Copeland

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 in 2014 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Preventive Patrol	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$7,668,275	\$8,354,707	\$7,591,793	\$7,878,000	\$8,034,102	96.2%	102.0%
120 Overtime	604,917	400,818	421,610	560,000	500,000	124.7%	89.3%
130 Special Pay	404,915	318,147	341,916	366,000	252,419	79.3%	69.0%
140 Retire/Term Cashout	123,500	92,000	122,062	100,650	20,000	21.7%	19.9%
Total	8,801,607	9,165,672	8,477,380	8,904,650	8,806,521	96.1%	98.9%
200 Benefits	2,194,651	2,153,301	2,015,737	2,169,052	2,180,591	101.3%	100.5%
300 Operating Supplies							
310 Office & Oper Supplies	0	1,000	39	1,000	1,000	100.0%	100.0%
320 Fuel	348,687	340,000	340,396	340,000	300,000	88.2%	88.2%
350 Small Tools & Equip	116,854	51,000	37,472	48,000	51,000	100.0%	106.3%
Total	465,540	392,000	377,907	389,000	352,000	89.8%	90.5%
400 Professional Svcs & Chgs							
410 Professional Services	28,204	6,000	-5,452	16,000	6,000	100.0%	37.5%
450 Rentals & Leases	2,507	5,000	2,180	5,000	5,000	100.0%	100.0%
480 Repairs & Maintenance	254,542	285,000	216,425	195,000	230,000	80.7%	117.9%
Total	285,253	296,000	213,153	216,000	241,000	81.4%	111.6%
600 Capital Outlay							
640 Machinery & Equipment	343,448	0	0	0	0	n/a	n/a
Transfers Out	60,000	0	0	0	0	n/a	n/a
Total Expenditures	\$12,150,499	\$12,006,973	\$11,084,177	\$11,678,702	\$11,580,112	96.4%	99.2%

Police Support Services Acting Manager Jeanett Mora

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. In 2014, the Unit undertook a project to clear out the backlog of property that was scheduled for destruction. Two temporary employees were brought on to assist with the project and over 7000 pieces of property have been disposed of. This project will continue into 2015. Also in 2014, the Department hired a Police Applications Specialist who serves in this Unit.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Police Support Services	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$883,005	\$851,384	\$849,396	\$849,041	\$942,125	110.7%	111.0%
120 Overtime	61,457	65,000	72,770	65,000	65,000	100.0%	100.0%
130 Special Pay	21,705	10,380	56,684	43,380	16,077	154.9%	37.1%
140 Retire/Term Cashout	2,313	4,000	70,470	17,870	4,000	100.0%	22.4%
Total	968,479	930,764	1,049,320	975,291	1,027,201	110.4%	105.3%
200 Benefits	397,176	349,441	342,620	349,441	405,165	115.9%	115.9%
300 Operating Supplies							
310 Office & Oper Supplies	800	1,000	0	1,000	1,000	100.0%	100.0%
350 Small Tools & Equip	1,082	4,000	187	4,000	4,000	100.0%	100.0%
Total	1,882	5,000	187	5,000	5,000	100.0%	100.0%
400 Professional Svcs & Chgs							
450 Rentals & Leases	19,991	18,656	17,749	18,656	18,656	100.0%	100.0%
480 Repairs & Maintenance	1,957	5,000	805	5,000	5,000	100.0%	100.0%
Total	21,948	23,656	18,553	23,656	23,656	100.0%	100.0%
Total Expenditures	<u>\$1,389,485</u>	<u>\$1,308,861</u>	<u>\$1,410,681</u>	<u>\$1,353,388</u>	<u>\$1,461,022</u>	111.6%	108.0%

Special Operations Lieutenant Mike Pollard

This unit oversees the School Resource Officers, Community Services, Crime Free Rental Housing program, Training Divisions and the GREAT program. In 2014 a Crime and Intelligence Analyst was hired and serves in this Unit. In 2015, a Police Information Specialist will be added to this Special Operations Unit.

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, this account funded the Gang Free Initiative Coordinator contract. In 2014 and 2015, Gang Free Initiative was moved to a separate reporting unit in City Administration. Additionally, this line provides advertising and public service announcements for National Night Out and other community events.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Special Operations	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$1,621,368	\$1,154,104	\$1,009,116	\$891,000	\$1,393,201	120.7%	156.4%
120 Overtime	133,275	200,000	59,114	50,000	47,000	23.5%	94.0%
130 Special Pay	123,878	22,489	25,954	30,000	20,689	92.0%	69.0%
140 Retire/Term Cashout	80,259	6,000	38,824	6,000	6,000	100.0%	100.0%
Total	1,958,780	1,382,593	1,133,007	977,000	1,466,890	106.1%	150.1%
200 Benefits	426,636	302,686	268,464	302,686	363,291	120.0%	120.0%
300 Operating Supplies							
310 Office & Oper Supplies	2,188	3,000	289	3,000	3,000	100.0%	100.0%
350 Small Tools & Equip	109	2,000	2,432	2,000	2,000	100.0%	100.0%
Total	2,297	5,000	2,721	5,000	5,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	261,210	17,000	32,955	32,000	32,000	188.2%	100.0%
420 Communications	671	736	660	736	662	89.9%	89.9%
450 Rentals & Leases	1,556	2,400	0	2,400	2,400	100.0%	100.0%
470 Public Utility Services	4,271	5,865	4,783	5,865	6,041	103.0%	103.0%
Total	267,707	26,001	38,399	41,001	41,103	158.1%	100.2%
Total Expenditures	\$2,655,420	\$1,716,280	\$1,442,591	\$1,325,688	\$1,876,284	109.3%	141.5%

Facility Maintenance Captain Jeff Schneider

This service unit is responsible for the maintenance of the police facility within the City of Yakima. Because of the needs of City hall, the allocations of a building Superintendent and Building Maintenance Specialist were returned to City Hall Facility (051) in Community Development.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Facility Maintenance	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$89,434	\$85,315	\$102,186	\$85,315	\$58,819	68.9%	68.9%
120 Overtime	9,974	10,000	20,110	26,000	18,000	180.0%	69.2%
130 Special Pay	3,242	1,438	3,478	3,538	1,820	126.5%	51.4%
140 Retire/Term Cashout	732	800	2,109	2,200	800	100.0%	36.4%
Total	103,382	97,553	127,883	117,053	79,439	81.4%	67.9%
200 Benefits	41,066	37,865	43,814	37,865	21,093	55.7%	55.7%
300 Operating Supplies							
310 Office & Oper Supplies	50,528	45,000	53,320	45,000	45,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	58,766	56,000	43,014	56,000	60,000	107.1%	107.1%
470 Public Utility Services	182,428	198,516	174,979	178,742	190,230	95.8%	106.4%
480 Repairs & Maintenance	71,404	82,431	65,262	70,000	75,000	91.0%	107.1%
Total	312,598	336,947	283,255	304,742	325,230	96.5%	106.7%
Total Expenditures	\$507,575	\$517,365	\$508,273	\$504,660	\$470,762	91.0%	93.3%

Administration.....Chief 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 staff. Overtime in this service unit is primarily due to time sensitive assignments such as payroll completion. Overtime containment measures are in effect for this service unit.

Account 130 Special Pay and 140 Retirement/Termination Cashout– The 2014 actual was tied to the succession planning and the negotiated cashouts of long-term employees. This plan was completed in 2014 and not rebudgeted in 2015.

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, pre-booking in custody medical treatment along with 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.

Account 700 Debt Service Principal and 800 Debt Service Interest/Other – These accounts contain the debt service related to the expansion of the Patrol Fleet take home vehicle program implemented in 2013. This program will require this level of debt service through 2019.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Administration	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$494,374	\$475,096	\$507,613	\$546,000	\$346,753	73.0%	63.5%
120 Overtime	3,064	10,000	15,470	12,000	10,000	100.0%	83.3%
130 Special Pay	4,472	56,556	66,707	66,732	2,352	4.2%	3.5%
140 Retire/Term Cashout	10,036	67,000	67,036	67,036	0	0.0%	0.0%
Total	511,945	608,653	656,826	691,768	359,105	59.0%	51.9%
200 Benefits	129,982	129,653	151,267	131,653	124,442	96.0%	94.5%
300 Operating Supplies							
310 Office & Oper Supplies	143,492	212,176	194,235	197,176	170,000	80.1%	86.2%
350 Small Tools & Equip	106,327	95,000	96,816	95,000	35,000	36.8%	36.8%
Total	249,819	307,176	291,051	292,176	205,000	66.7%	70.2%
400 Professional Svcs & Chgs							
410 Professional Services	560,149	504,642	789,706	624,642	560,807	111.1%	89.8%
420 Communications	176,629	150,134	211,246	194,634	209,174	139.3%	107.5%
430 Trans & Training	88,493	115,000	105,580	65,000	65,000	56.5%	100.0%
440 Advertising	0	0	1,179	0	0	n/a	n/a
450 Rentals & Leases	7,110	5,890	12,029	7,000	5,890	100.0%	84.1%
470 Public Utility Services	2,581	0	2,581	0	0	n/a	n/a
480 Repairs & Maintenance	4,696	4,000	742	1,000	4,000	100.0%	400.0%
490 Miscellaneous	144,298	173,000	144,347	154,000	161,000	93.1%	104.5%
Total	983,956	952,667	1,267,410	1,046,276	1,005,871	105.6%	96.1%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	1,911,129	1,576,000	1,567,580	1,556,000	1,540,000	97.7%	99.0%
700 Debt Service Principal	0	639,593	639,593	710,033	728,054	113.8%	102.5%
800 Debt Service Int/Other	61,993	149,444	149,444	165,903	147,881	99.0%	89.1%
Total Expenditures	<u>\$3,848,824</u>	<u>\$4,363,185</u>	<u>\$4,723,171</u>	<u>\$4,593,810</u>	<u>\$4,110,353</u>	94.2%	89.5%

Dedicated Revenue

These revenues consist of Gambling Tax from local bingo, pull tabs, card and amusement games, traffic fines and penalties and other miscellaneous services. 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
310 Taxes	\$835,613	\$881,000	\$868,538	\$860,000	\$864,300	98.1%	100.5%
320 Licenses And Permits	\$25,358	\$28,000	\$19,036	\$28,000	\$28,000	100.0%	100.0%
330 Intergov't Revenues	725,008	754,311	774,417	769,361	770,311	102.1%	100.1%
340 Chrgs f/Goods & Svcs	212,326	200,000	192,920	192,000	211,000	105.5%	109.9%
350 Fines and Forfeits	1,545,348	1,570,000	1,516,451	1,545,110	1,545,110	98.4%	100.0%
360 Miscellaneous Revenues	4,485	4,950	8,152	4,950	4,950	100.0%	100.0%
380 Nonrevenues	25,480	0	0	0	0	n/a	n/a
Total Revenues	<u>\$3,373,618</u>	<u>\$3,438,261</u>	<u>\$3,379,514</u>	<u>\$3,399,421</u>	<u>\$3,423,671</u>	99.6%	100.7%

POLICE
2015 BUDGET NARRATIVE

PUBLIC SAFETY COMMUNICATIONS - 151

Police Chief
Public Safety Manager

Dominic Rizzi
Brad Coughenour

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.

Strategic Initiatives

For the 2015 budget year, the only funded initiative was the Communications Center relocation. The 911 Call Taking and Dispatch Communications Center is being moved from the Richard A. Zais Center for Law & Justice to the Yakima County Resource Center in Union Gap. The costs of the move and upgrades will be shared equally between the 911 fund at Yakima County and the City of Yakima. The 2015 budget is affected in the following ways:

Estimated Debt Service (paid to the County)	\$211,000
Lease Payments for 6 Months	32,000
Interfund Loan Repayment	57,000
Equipment Purchase	<u>970,917</u>
	\$1,270,917

Service Unit(s): 340, 341, 342, 343, 344, 348, 349, 813, 874 & 875.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1274	Public Safety Manager ⁽¹⁾	0.00	1.00	1.00
1291	Communications & Technology Manager ⁽¹⁾	1.00	0.00	0.00
4520	Electronics Technician I ⁽¹⁾	1.00	0.00	0.00
4521	Electronics Technician II ⁽¹⁾	1.00	0.00	0.00
4522	Electronic Supervisor ⁽¹⁾	1.00	0.00	0.00
6410	9-1-1 Call Taker	15.00	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		38.00	35.00	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 were 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) were 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.

BUDGET SUMMARY

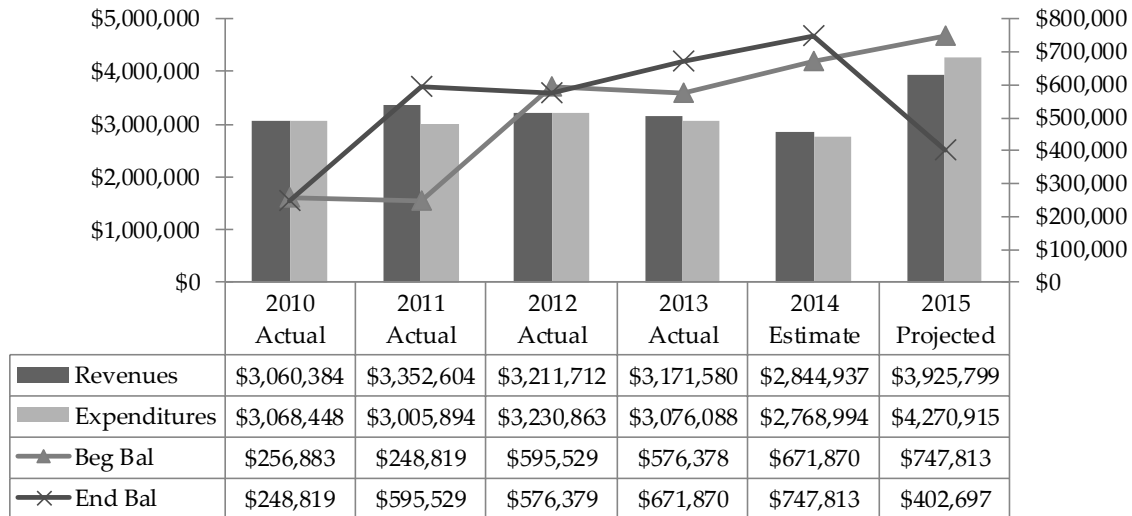
Dept 151/153 Pub Safety Comm	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
342 Crim Just Sls Tx .3%	\$180,477	\$174,364	\$169,596	\$174,364	\$168,073	96.4%	96.4%
341/342/349 Communications	1,508,528	1,258,895	1,127,675	1,153,742	2,453,187	194.9%	212.6%
343/344/348 911 Call-Takers	1,567,561	1,786,262	1,557,887	1,615,253	1,817,728	101.8%	112.5%
Total Expenditures	\$3,256,566	\$3,219,521	\$2,855,158	\$2,943,359	\$4,438,988	137.9%	150.8%
Rev Summary By Service Unit							
310 Taxes	\$186,266	\$175,000	\$169,596	\$175,000	\$170,000	97.1%	97.1%
330 Intergov't Revenues	2,189,319	2,131,687	2,166,299	2,131,687	2,172,549	101.9%	101.9%
340 Chrsgs f/Goods & Svcs	49,521	2,000	2,314	2,000	2,000	100.0%	100.0%
360 Miscellaneous Revenues	12,740	1,250	816	1,250	1,250	100.0%	100.0%
380 Nonrevenues	0	0	0	0	720,000	n/a	n/a
Transfers In	920,000	710,000	710,000	710,000	1,030,000	145.1%	145.1%
Total Revenues	\$3,357,846	\$3,019,937	\$3,049,025	\$3,019,937	\$4,095,799	135.6%	135.6%
Fund Balance							
Beginning Balance	\$576,379	\$317,729	\$677,659	\$677,659	\$754,237	237.4%	111.3%
Revenues Less Expenditures	101,280	-199,584	193,867	76,578	-343,189	172.0%	448.2%
Ending Balance	\$677,659	\$118,145	\$871,526	\$754,238	\$411,048	347.9%	54.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$1,894,083	\$1,791,830	\$1,717,119	\$1,755,544	\$1,878,422	104.8%	44.0%
200 Benefits	715,386	665,376	588,248	665,376	705,133	106.0%	16.5%
Sub-Total Salaries & Benefits	2,609,469	2,457,206	2,305,367	2,420,920	2,583,555	105.1%	60.5%
300 Operating Supplies	58,557	20,282	15,556	19,100	19,100	94.2%	0.4%
400 Professional Svcs & Chgs	376,163	369,069	364,638	328,975	429,343	116.3%	10.1%
500 Intergovernmental Svcs	0	0	0	0	211,000	n/a	4.9%
600 Capital Outlay	5,715	0	0	0	970,917	n/a	22.7%
700 Debt Service Principal	25,735	195,000	0	0	50,000	25.6%	1.2%
900 Intfnd Pymt f/Svcs	449	3,600	0	0	7,000	194.4%	0.2%
Total Expenditures	\$3,076,088	\$3,045,157	\$2,685,562	\$2,768,994	\$4,270,915	140.3%	100.0%

EXPLANATORY NARRATIVE

Within this division, there are three primary service units. The Criminal Justice Sales Tax 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. 9-1-1 Call-Takers provide answering services for the entire Yakima County. The final service unit, Communications, 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



Criminal Justice Sales Tax .3%

SunComm is a cornerstone of the public safety system within the city and county, and, therefore, receives a small portion of this revenue stream to help offset the cost attributed to support of the criminal justice departments. The CJ Fund is the financial resource used to support two dispatcher positions that support law enforcement activities. Revenues come from the .3% Criminal Justice Sales tax.

	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Crim Just Sls Tx .3%							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$109,777	\$117,421	\$95,023	\$117,421	\$110,843	94.4%	94.4%
120 Overtime	14,934	9,000	25,436	9,000	9,000	100.0%	100.0%
130 Special Pay	408	600	765	600	600	100.0%	100.0%
140 Retire/Term Cashout	0	0	152	0	0	n/a	0.0%
Total	125,119	127,021	121,376	127,021	120,443	94.8%	94.8%
200 Benefits	55,358	47,344	48,220	47,344	47,630	100.6%	100.6%
Total Expenditures	\$180,477	\$174,364	\$169,596	\$174,364	\$168,073	96.4%	96.4%

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, the excise tax also funds 7% of the wages and benefits for 13 cross trained 911/dispatch positions.

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. It also includes interfund charges for services, such as the City service, data and insurance charges.

Account 700 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 has bonded this project, 50% of the debt will be financed through the direct use of County E911 funds – it will not be paid from this fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
911 Call Takers	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$732,586	\$907,011	\$728,534	\$747,102	\$978,443	107.9%	131.0%
120 Overtime	150,884	55,000	174,867	175,100	55,000	100.0%	31.4%
130 Special Pay	12,987	2,026	5,314	5,220	4,395	216.9%	84.2%
140 Retire/Term Cashout	7,323	0	6,471	6,200	0	n/a	0.0%
Total	903,781	964,037	915,186	933,622	1,037,838	107.7%	111.2%
200 Benefits	337,263	370,482	339,333	370,482	405,579	109.5%	109.5%
300 Operating Supplies							
310 Office & Oper Supplies	3,994	6,000	7,887	6,000	6,000	100.0%	100.0%
350 Small Tools & Equip	1,920	10,000	4,778	10,000	10,000	100.0%	100.0%
Total	5,913	16,000	12,665	16,000	16,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	191,992	214,443	217,401	214,443	232,312	108.3%	108.3%
420 Communications	45,894	45,000	37,426	0	45,000	100.0%	n/a
430 Trans & Training	11,828	10,000	-18,104	10,000	10,000	100.0%	100.0%
480 Repairs & Maintenance	51,253	50,000	40,530	50,000	50,000	100.0%	100.0%
490 Miscellaneous	19,636	17,000	13,451	20,706	21,000	123.5%	101.4%
Total	320,603	336,443	290,703	295,149	358,312	106.5%	121.4%
700 Debt Service Principal	0	97,500	0	0	0	0.0%	n/a
800 Debt Service Int/Other	0	1,800	0	0	0	0.0%	n/a
Total Expenditures	\$1,567,561	\$1,786,262	\$1,557,887	\$1,615,253	\$1,817,728	101.8%	112.5%

Communications

This service unit provides 50% administration funding and 93% of funding to support 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. The special pay for MSAG is also supplemented through the State of Washington Military Division CPD annual contract.

Account 450 Rental and Leases – Yakima County will be charging an operating lease on the new facility. The 2015 budget contemplates monthly charges for six months...

Account 520 Intergovernmental Debt – This line item is the City’s (Dispatch) 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 bonded the costs and this service unit will be paying its share of the County’s debt service starting in 2015.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Communications	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$804,608	\$791,420	\$620,107	\$644,058	\$796,268	100.6%	123.6%
120 Overtime	153,781	35,000	152,388	150,000	35,000	n/a	n/a
130 Special Pay	16,328	1,373	10,609	9,759	9,316	678.4%	95.5%
140 Retire/Term Cashout	15,586	0	18,829	18,105	0	n/a	0.0%
Total	990,302	827,793	801,933	821,922	840,584	101.5%	102.3%
200 Benefits	378,123	294,894	248,916	294,894	299,555	101.6%	101.6%
300 Operating Supplies							
310 Office & Oper Supplies	31,406	4,282	2,891	3,100	3,100	72.4%	100.0%
340 Items Pchsd f/Resale	15,057	0	0	0	0	n/a	n/a
350 Small Tools & Equip	6,181	0	0	0	0	n/a	n/a
Total	52,644	4,282	2,891	3,100	3,100	72.4%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	17,390	3,500	41,330	3,500	3,500	100.0%	100.0%
420 Communications	21,242	14,626	12,422	14,626	19,831	135.6%	135.6%
430 Trans & Training	2,883	3,000	6,860	3,000	3,000	100.0%	100.0%
450 Rentals & Leases	3,215	0	0	0	32,000	n/a	n/a
480 Repairs & Maintenance	3,662	4,500	1,437	4,500	4,500	100.0%	100.0%
490 Miscellaneous	7,168	7,000	11,886	8,200	8,200	117.1%	100.0%
Total	55,560	32,626	73,935	33,826	71,031	217.7%	210.0%
500 Intergovernmental Svcs							
520 Intergov't Debt	0	0	0	0	211,000	n/a	n/a
600 Capital Outlay							
640 Machinery & Equipment	5,715	0	0	0	970,917	n/a	n/a
700 Debt Service Principal	25,735	97,500	0	0	50,000	51.3%	n/a
800 Debt Service Int/Other	449	1,800	0	0	7,000	388.9%	n/a
Total Expenditures	\$1,508,528	\$1,258,895	\$1,127,675	\$1,153,742	\$2,453,187	194.9%	212.6%

Revenue

This service unit’s revenue comes from the 911 Excise tax, the .3% Criminal Justice Sales tax, dispatch service contracts with other agencies, interest, an interfund loan and transfers from Emergency Services (150) and General Fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$576,379	\$317,729	\$677,659	\$677,659	\$754,237	237.4%	111.3%
310 Taxes	186,266	175,000	169,596	175,000	170,000	97.1%	97.1%
330 Intergov't Revenues	2,189,319	2,131,687	2,166,299	2,131,687	2,172,549	101.9%	101.9%
340 Chrgs f/Goods & Svcs	49,521	2,000	2,314	2,000	2,000	100.0%	100.0%
360 Miscellaneous Revenues	12,740	1,250	816	1,250	1,250	100.0%	100.0%
380 Nonrevenues	0	0	0	0	720,000	n/a	n/a
Transfers In	920,000	710,000	710,000	710,000	1,030,000	145.1%	145.1%
Total Revenues	\$3,934,225	\$3,337,666	\$3,726,684	\$3,697,596	\$4,850,036	145.3%	131.2%

POLICE
2015 BUDGET NARRATIVE

POLICE GRANTS - 152

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.

Service Unit(s): 152, 309, 310, 313 & 317.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
152 Prosecution	\$121,287	\$123,816	\$121,636	\$123,816	\$129,036	104.2%	104.2%
309/310 Investigation	360,228	345,207	247,840	311,807	346,260	100.3%	111.0%
313 Preventive Patrol	293,153	0	0	0	0	n/a	n/a
317 Police Special Operations	63,203	0	0	0	0	n/a	n/a
Total Expenditures	\$837,872	\$469,024	\$369,476	\$435,624	\$475,296	101.3%	109.1%
Rev Summary By Service Unit							
330 Intergovernmental	\$401,863	\$100,000	\$61,997	\$100,000	\$100,000	100.0%	100.0%
340 Chrgs f/Goods & Svcs	46,570	80,000	46,510	80,000	80,000	100.0%	100.0%
360 Miscellaneous Revenues	214,674	304,000	179,063	306,000	304,000	100.0%	99.3%
Total Revenues	\$663,107	\$484,000	\$287,570	\$486,000	\$484,000	100.0%	99.6%
Fund Balance							
Beginning Balance	\$431,407	\$428,879	\$256,642	\$256,642	\$307,019	71.6%	119.6%
Revenues Less Expenditures	-174,765	14,976	-81,906	50,376	8,704	58.1%	17.3%
Ending Balance	\$256,642	\$443,855	\$174,736	\$307,019	\$315,723	71.1%	102.8%

Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$540,728	\$285,927	\$239,466	\$285,927	\$289,679	101.3%	60.9%
200 Benefits	100,465	46,665	43,993	46,665	49,186	105.4%	10.3%
Sub-Total Salaries & Benefits	641,192	332,593	283,459	332,593	338,865	101.9%	71.3%
300 Operating Supplies	13,460	16,900	21,930	13,500	16,900	100.0%	3.6%
400 Professional Svcs & Chgs	140,587	119,531	64,087	89,531	119,531	100.0%	25.1%
600 Capital Outlay	42,632	0	0	0	0	n/a	n/a
Total Expenditures	<u>\$837,872</u>	<u>\$469,024</u>	<u>\$369,476</u>	<u>\$435,624</u>	<u>\$475,296</u>	101.3%	100.0%

EXPLANATORY NARRATIVE

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.

Prosecution	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$91,205	\$91,205	\$92,122	\$91,205	\$94,534	103.6%	103.6%
130 Special Pay	1,000	0	500	0	0	n/a	n/a
Total	92,205	91,205	92,622	91,205	94,534	103.6%	103.6%
200 Benefits	24,652	24,580	24,539	24,580	26,471	107.7%	107.7%
300 Operating Supplies							
310 Office & Oper Supplies	289	500	456	500	500	100.0%	100.0%
400 Professional Svcs & Chgs							
420 Communications	1,975	3,181	1,507	3,181	3,181	100.0%	100.0%
430 Trans & Training	508	1,100	531	1,100	1,100	100.0%	100.0%
490 Miscellaneous	1,659	3,250	1,981	3,250	3,250	100.0%	100.0%
Total	<u>4,141</u>	<u>7,531</u>	<u>4,019</u>	<u>7,531</u>	<u>7,531</u>	100.0%	100.0%
Total Expenditures	<u>\$121,287</u>	<u>\$123,816</u>	<u>\$121,636</u>	<u>\$123,816</u>	<u>\$129,036</u>	104.2%	104.2%

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Investigation	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$75,328	\$90,771	\$59,622	\$90,771	\$90,771	100.0%	100.0%
120 Overtime	73,881	100,000	83,488	100,000	100,000	100.0%	100.0%
130 Special Pay	3,582	3,951	2,941	3,951	4,375	110.7%	110.7%
140 Retire/Term Cashout	1,198	0	793	0	0	n/a	n/a
Total	153,990	194,722	146,844	194,722	195,145	100.2%	100.2%
200 Benefits	13,990	22,085	19,454	22,085	22,715	102.9%	102.9%
300 Operating Supplies							
310 Office & Oper Supplies	3,601	14,400	3,196	5,000	14,400	100.0%	288.0%
320 Fuel Consumed	1,920	2,000	7,173	8,000	2,000	100.0%	25.0%
350 Small Tools & Equip	7,650	0	11,105	0	0	n/a	n/a
Total	13,171	16,400	21,474	13,000	16,400	100.0%	126.2%
400 Professional Svcs & Chgs							
410 Professional Services	136,446	112,000	60,068	82,000	112,000	100.0%	136.6%
600 Capital Outlay							
640 Machinery & Equip	42,632	0	0	0	0	n/a	n/a
Total Expenditures	\$360,228	\$345,207	\$247,840	\$311,807	\$346,260	100.3%	111.0%

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Preventive Patrol	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$221,169	\$0	\$0	\$0	\$0	n/a	n/a
130 Special Pay	10,161	0	0	0	0	n/a	n/a
Total	231,330	0	0	0	0	n/a	n/a
200 Benefits	61,823	0	0	0	0	n/a	n/a
Total Expenditures	\$293,153	\$0	\$0	\$0	\$0	n/a	n/a

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Police Special Ops	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
120 Overtime	\$63,203	\$0	\$0	\$0	\$0	n/a	n/a

Revenue

Revenues consist of DEA subsidies, public safety charges and seized and forfeited assets.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$431,407	\$428,879	\$256,642	\$256,642	\$307,019	71.6%	119.6%
330 Intergovernmental	401,863	100,000	61,997	100,000	100,000	100.0%	100.0%
340 Chrgs f/Goods & Svcs	46,570	80,000	46,510	80,000	80,000	100.0%	100.0%
360 Miscellaneous Revenues	214,674	304,000	179,063	306,000	304,000	100.0%	99.3%
Total Revenues	\$1,094,514	\$912,879	\$544,212	\$742,642	\$791,019	86.7%	106.5%

POLICE
2015 BUDGET NARRATIVE

LAW AND JUSTICE CAPITAL - 333

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.

Strategic Initiatives

Two major initiatives funded by this department were the replacement of a jail control panel and a new fingerprint system.

Service Unit(s): 301, 311, 318, 319, 349, 631

BUDGET SUMMARY

Dept 303/333 L & J Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 12/31/14</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
301 Crim Just Sls Tx .3%	\$0	\$26,000	\$30,442	\$110,000	\$115,000	442.3%	104.5%
301/311/319 Crime Prevention	4,728,494	1,048,796	867,154	698,013	524,636	50.0%	75.2%
318 Facility Maintenance	22,873	0	31,884	105,146	0	n/a	0.0%
349/631 Communications	192,639	10,000	0	0	0	0.0%	n/a
Total Expenditures	<u>\$4,944,005</u>	<u>\$1,084,796</u>	<u>\$929,479</u>	<u>\$913,159</u>	<u>\$639,636</u>	59.0%	70.0%
Rev Summary By Service Unit							
310 Taxes	\$344,013	\$91,000	\$286,013	\$230,000	\$245,000	269.2%	106.5%
330 Intergov't Revenues	430,245	41,636	45,541	72,999	41,636	100.0%	57.0%
360 Miscellaneous Revenues	250	250	0	250	250	100.0%	100.0%
370 Prop & Trust Gains	0	50,000	0	50,000	50,000	100.0%	100.0%
390 Other Financing Svcs	4,839,870	10,000	229,427	227,691	218,000	2180.0%	95.7%
Transfers In	0	190,000	0	0	0	0.0%	n/a
Total Revenues	<u>\$5,614,378</u>	<u>\$382,886</u>	<u>\$560,981</u>	<u>\$580,940</u>	<u>\$554,886</u>	144.9%	95.5%
Fund Balance							
Beginning Balance	\$272,377	\$527,162	\$942,750	\$942,750	\$610,528	115.8%	64.8%
Revenues Less Expenditures	670,373	-701,910	-368,498	-332,219	-84,750	12.1%	25.5%
Ending Balance	<u>\$942,750</u>	<u>-\$174,748</u>	<u>\$574,252</u>	<u>\$610,530</u>	<u>\$525,778</u>	n/a	86.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$1,526,159	\$330,622	\$105,810	\$265,306	\$252,636	76.4%	39.5%
400 Professional Svcs & Chgs	47,549	127,000	112,579	175,146	127,000	100.0%	19.9%
500 Intergovernmental Svcs	24,187	0	14,178	0	0	n/a	0.0%
600 Capital Outlay	3,089,591	627,174	696,913	472,707	260,000	41.5%	40.6%
800 Debt Service Int/Other	23,198	0	0	0	0	n/a	0.0%
Transfers Out	233,321	0	0	0	0	n/a	0.0%
Total Expenditures	\$4,944,005	\$1,084,796	\$929,479	\$913,159	\$639,636	59.0%	100.0%

EXPLANATORY NARRATIVE

Criminal Justice Sales Tax 0.3%

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)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
301 Criminal Just Sls Tx .3%	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$0	\$26,000	\$30,442	\$110,000	\$115,000	442.3%	104.5%

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 and Equipment – These funds are used to purchase equipment for patrol cars, radios, and equipment for officers.

Account 410 Professional Services – This line pays for services to have new patrol cars outfitted with lights, radios and other equipment.

Account 640 Machinery and Equipment – These funds support the replacement of the Police Department fleet.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
301/311/319 Crime Prevention	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$1,526,104	\$304,622	\$75,368	\$155,306	\$137,636	45.2%	88.6%
400 Professional Svcs & Chgs							
410 Professional Services	24,732	117,000	80,695	70,000	117,000	100.0%	167.1%
480 Repairs & Maintenance	0	10,000	0	0	10,000	100.0%	n/a
Total	24,732	127,000	80,695	70,000	127,000	100.0%	181.4%
500 Intergovernmental Svcs							
520 Intergov't Debt	24,187	0	14,178	0	0	n/a	n/a
600 Capital Outlay							
640 Machinery & Equipment	2,896,952	517,174	696,913	372,707	160,000	30.9%	42.9%
650 Construction Projects	0	100,000	0	100,000	100,000	100.0%	100.0%
Total	2,896,952	617,174	696,913	472,707	260,000	42.1%	55.0%
800 Debt Service Int/Other	23,198	0	0	0	0	n/a	n/a
Transfers Out	233,321	0	0	0	0	n/a	n/a
Total Expenditures	<u>\$4,728,494</u>	<u>\$1,048,796</u>	<u>\$867,154</u>	<u>\$698,013</u>	<u>\$524,636</u>	50.0%	75.2%

Communications

This service unit was created to account for the Integrated Regional Public Safety System (IPSS) Project. All phases of this project were completed by the end of 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
349/631 Communications	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
600 Capital Outlay							
640 Machinery & Equipment	\$192,639	\$10,000	\$0	\$0	\$0	0.0%	n/a

Facility Maintenance

The main expense in this account is security upgrades to the Law and Justice Center.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
318 Maintenance & Admin	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$55	\$0	\$0	\$0	\$0	n/a	n/a
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	22,818	0	31,884	105,146	0	n/a	0.0%
Total Expenditures	<u>\$22,873</u>	<u>\$0</u>	<u>\$31,884</u>	<u>\$105,146</u>	<u>\$0</u>	n/a	n/a

Revenue

Revenues consist of Criminal Justice Sales Tax revenues, private and federal grant reimbursement for capital purchases and an Interfund transfer from General Fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenues	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$272,377	\$527,162	\$942,750	\$942,750	\$610,528	115.8%	64.8%
310 Taxes	344,013	91,000	286,013	230,000	245,000	269.2%	106.5%
330 Intergov't Revenues	430,245	41,636	45,541	72,999	41,636	100.0%	57.0%
360 Miscellaneous Revenues	250	250	0	250	250	100.0%	100.0%
370 Prop & Trust Gains	0	50,000	0	50,000	50,000	100.0%	100.0%
390 Other Financing Svcs	4,839,870	10,000	229,427	227,691	218,000	2180.0%	95.7%
Transfers In	0	190,000	0	0	0	0.0%	n/a
Total Revenues	<u>\$5,614,378</u>	<u>\$382,886</u>	<u>\$560,981</u>	<u>\$580,940</u>	<u>\$554,886</u>	144.9%	95.5%

Fire

<u>Department</u>	<u>Fund</u>
Fire	032
Emergency Services	150
Fire Capital	332

FIRE

2015 Budgeted Staffing Levels

B. STEWART

Acting Fire Chief

99.00 Positions

R. SCHNEIDER
Administrative Assistant

S. MADRIGAL
Fire Office Assistant

T. VANDER HOUWEN
Deputy Chief

M. SOPTICH
Deputy Chief

T. SEVIGNY
A. CASTILLEJA
M. COLE
Operations Shift
Commanders

**OPERATIONS &
LOGISTICS**
86.00 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**
5.00 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
2015 BUDGET NARRATIVE

FIRE - 032
GENERAL FUND

Fire Chief

Bob Stewart

DEFINITION

The core mission of the Yakima Fire Department (YFD) is the protection of life, property and the environment through prevention and response/mitigation activities. Those Service Units within YFD's General Fund have been established to provide support to accomplish that core mission.

Service Unit(s): 321, 322, 323, 325, 328, 329, 331, 802, 829, 869 & 870.

PERFORMANCE STATISTICS

Auxiliary	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Fire	379	422	284
Rupture/Explosions	12	9	6
Hazardous Condition	153	139	108
Service Call	584	565	632
Good Intent (response to report of fire / other hazardous conditions)	823	779	740
False Call	530	540	404
Other (miscellaneous request for service)	14	41	28
EMS/Rescue	5,737	5,112	4,814

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1180	Fire Chief	1.00	1.00	1.00
4420	Fire Code Inspector ⁽¹⁾	2.00	2.00	3.00
6321	Firefighter ⁽¹⁾	55.00	54.00	60.00
6323	Fire Lieutenant (Shift) ⁽¹⁾	12.00	15.00	17.00
6325	Fire Captain (Shift) ⁽¹⁾	6.00	6.00	7.00
6327	Battalion Chief (Shift) ⁽²⁾	3.00	0.00	0.00
6330	Fire Shift Commander ⁽²⁾	0.00	3.00	3.00
6343	Deputy Fire Marshal ⁽²⁾	1.00	0.00	0.00
6343	Public Education Captain ⁽²⁾	0.00	1.00	1.00
6351	Fire Training Supervisor	1.00	1.00	1.00
6352	Fire Training Assistant ⁽²⁾	0.00	1.00	1.00
6380	Deputy Fire Chief	2.00	2.00	2.00

Class Code	Position Title	2013	2014	2015
		Actual	Amended Budget	Proposed Budget
6441	Fire Office Assistant	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⁾		86.00	89.00	99.00

- (1) One Fire Code Inspector, one Fire Captain (Shift), two Fire Lieutenant (Shift) and 6 Firefighters were added in 2015 due to the fire services contract with the City of Union Gap.
- (2) Due to a reorganization in 2014, four positions were reclassified and three positions were added – one Fire Training Assistant and two Lieutenants.
- (3) 9.00 FTE's funded by Emergency Services (150).

BUDGET SUMMARY

Dept 032 Fire	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
321 Fire Auxiliary	\$7,655	\$13,200	\$5,508	\$13,200	\$47,300	358.3%	358.3%
322/328/331 Fire Suppression	8,602,422	8,994,704	9,077,584	9,084,068	10,416,924	115.8%	114.7%
323 Fire Investigation	89,857	172,657	165,530	172,905	248,100	143.7%	143.5%
325 Fire Training	167,064	304,813	237,111	295,002	283,222	92.9%	96.0%
329 Administration	918,780	972,234	903,555	816,785	907,600	93.4%	111.1%
Total Expenditures	<u>\$9,785,779</u>	<u>\$10,457,608</u>	<u>\$10,389,288</u>	<u>\$10,381,961</u>	<u>\$11,903,147</u>	113.8%	114.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$7,091,598	\$7,739,295	\$7,674,145	\$7,699,051	\$8,845,637	114.3%	74.3%
200 Personnel Benefits	1,961,904	1,748,017	1,828,575	1,799,959	2,114,338	121.0%	17.8%
Sub-Total Salaries & Benefits	9,053,503	9,487,312	9,502,720	9,499,010	10,959,975	115.5%	92.1%
300 Operating Supplies	237,597	279,590	247,206	273,090	285,996	102.3%	2.4%
400 Professional Svcs & Chgs	407,293	493,849	443,289	500,687	548,000	111.0%	4.6%
700 Debt Service Principal	52,115	159,119	149,628	79,188	79,836	50.2%	0.7%
800 Debt Service Int/Other	35,270	37,739	46,445	29,986	29,339	77.7%	0.2%
Total Expenditures	<u>\$9,785,779</u>	<u>\$10,457,608</u>	<u>\$10,389,288</u>	<u>\$10,381,961</u>	<u>\$11,903,147</u>	113.8%	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. The General Fund budget represents a fiscally responsible approach to achieving and maintaining a level of response and incident mitigation capability that is consistent with the needs of the community

Firefighters agreed to a four year contract settlement in 2014 which allows for a cost of living increases each year of the four year contractual bargaining agreement.

AuxiliaryDeputy 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Fire Auxiliary	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
200 Benefits	\$929	\$3,900	\$918	\$3,900	\$3,000	76.9%	76.9%
300 Operating Supplies							
350 Small Tools & Equip	709	1,500	0	1,500	1,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	217	800	198	800	800	100.0%	100.0%
480 Repairs & Maintenance	33	500		500	500	100.0%	100.0%
490 Miscellaneous	5,766	6,500	4,392	6,500	41,500	638.5%	638.5%
Total	6,016	7,800	4,590	7,800	42,800	548.7%	548.7%
Total Expenditures	\$7,655	\$13,200	\$5,508	\$13,200	\$47,300	358.3%	358.3%

Fire Suppression..... Fire Chief Bob Stewart

The Suppression Service Unit represents the largest percentage of the General Fund, and is comprised primarily of personnel costs to maintain effective staffing and deployment capabilities. The large increase is tied primarily to a new contract to provide fire services to Union Gap. The contracted reimbursement is approximately \$1.2 million.

Account 120 Overtime – This account provides funding for emergency call back of off-duty personnel during large scale incidents. Beginning in 2014, the overtime account for the next four years was 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 310 Office and Operating Supplies – The majority of this line item funds the repair and maintenance of emergency vehicles (fire engines and ladder trucks).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Fire Suppression	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$5,782,372	\$6,107,894	\$5,966,479	\$6,031,663	\$7,054,714	115.5%	117.0%
120 Overtime	249,254	551,220	690,618	685,696	705,500	128.0%	102.9%
130 Special Pay	104,265	105,745	89,522	95,745	116,457	110.1%	121.6%
140 Retire/Term Cashout	283,501	248,000	284,063	243,343	203,000	81.9%	83.4%
Total	6,419,392	7,012,859	7,030,683	7,056,446	8,079,672	115.2%	114.5%
200 Benefits	1,819,347	1,592,637	1,681,996	1,644,667	1,905,971	119.7%	115.9%
300 Operating Supplies							
310 Office & Oper Supplies	100,016	99,000	90,535	99,000	106,296	107.4%	107.4%
320 Fuel	71,805	72,500	70,840	65,000	69,600	96.0%	107.1%
350 Small Tools & Equip	31,447	44,500	32,326	44,500	64,000	143.8%	143.8%
Total	203,267	216,000	193,701	208,500	239,896	111.1%	115.1%
400 Professional Svcs & Chgs							
410 Professional Services	188	1,000	784	1,000	1,000	100.0%	100.0%
420 Communications	18,133	16,579	17,742	17,521	18,735	113.0%	106.9%
440 Taxes & Assessments	0	100	0	100	100	100.0%	100.0%
450 Rentals & Leases	677	1,000	572	1,000	1,000	100.0%	100.0%
470 Public Utility Services	96,395	112,029	93,686	108,334	112,800	100.7%	104.1%
480 Repairs & Maintenance	32,518	30,000	46,232	34,000	45,250	150.8%	133.1%
490 Miscellaneous	12,504	12,500	12,187	12,500	12,500	100.0%	100.0%
Total	160,416	173,208	171,203	174,455	191,385	110.5%	109.7%
Total Expenditures	\$8,602,422	\$8,994,704	\$9,077,584	\$9,084,068	\$10,416,924	115.8%	114.7%

Fire Investigation..... Deputy Chief Mark Soptich

The Investigation Service Unit supports the activities of twelve firefighters who also serve in a dual role as fire investigators to determine the cause and origin of fires.

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Fire Investigation	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$53,864	\$103,312	\$105,516	\$105,500	\$161,006	155.8%	152.6%
120 Overtime	3,827	10,000	5,291	6,000	6,000	60.0%	100.0%
130 Special Pay	680	100	2,079	2,160	100	100.0%	4.6%
140 Retire/Term Cashout	73	0	0	0	0	n/a	n/a
Total	58,444	113,412	112,887	113,660	167,106	147.3%	147.0%
200 Benefits	19,593	42,088	41,767	42,088	69,736	165.7%	165.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Fire Investigation	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	0	2,000	285	2,000	2,000	100.0%	100.0%
350 Small Tools & Equip	8,551	7,633	7,977	7,633	1,600	21.0%	21.0%
Total	8,551	9,633	8,262	9,633	3,600	37.4%	37.4%
400 Professional Svcs & Chgs							
410 Professional Services	60	2,000	100	2,000	2,000	100.0%	100.0%
420 Communications	201	124	170	124	258	208.1%	208.1%
430 Trans & Training	0	2,500	1,224	2,500	2,500	100.0%	100.0%
490 Miscellaneous	3,008	2,900	1,121	2,900	2,900	100.0%	100.0%
Total	3,269	7,524	2,614	7,524	7,658	101.8%	101.8%
Total Expenditures	\$89,857	\$172,657	\$165,530	\$172,905	\$248,100	143.7%	143.5%

Fire TrainingDeputy Chief Mark Soptich

The Training Service Unit is used to fund initial and ongoing professional development in multi-discipline curriculum that supports YFD's core mission.

Account 120 Overtime – This account provides for off-duty mandated training, such as ARFF, HazMat Team and Recruit Fire Academy instructors.

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Fire Training	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$94,885	\$115,111	\$115,111	\$115,111	\$118,013	102.5%	102.5%
120 Overtime	8,275	4,000	11,654	12,000	4,000	100.0%	33.3%
130 Special Pay	705	200	70	200	200	100.0%	100.0%
140 Retire/Term Cashout	2,380	2,000	352	2,000	2,000	100.0%	100.0%
Total	106,246	121,311	127,187	129,311	124,213	102.4%	96.1%
200 Benefits	23,565	23,298	23,898	23,298	24,076	103.3%	103.3%
300 Operating Supplies							
310 Office & Oper Supplies	12,799	35,957	27,132	35,957	24,000	66.7%	66.7%
350 Small Tools & Equip	1,510	3,500	3,726	3,500	4,000	114.3%	114.3%
Total	14,309	39,457	30,858	39,457	28,000	71.0%	71.0%
400 Professional Svcs & Chgs							
410 Professional Services	16,218	107,811	45,674	90,000	50,800	47.1%	56.4%
420 Communications	268	166	226	166	344	207.2%	207.2%
430 Trans & Training	0	0	200	0	20,000	n/a	n/a
490 Miscellaneous	6,459	12,770	9,068	12,770	35,790	280.3%	280.3%
Total	22,945	120,747	55,168	102,936	106,934	88.6%	103.9%
Total Expenditures	\$167,064	\$304,813	\$237,111	\$295,002	\$283,222	92.9%	96.0%

Administration

The Administration Service Unit supports planning, control and coordination functions, that in turn supports the core mission of the department.

Account 120 Overtime – This line item is maintained to fund the overtime caused by extra hours worked for payroll and weekend work by the Administrative Assistant and Fire Office Assistant.

Account 410 Professional Services – This line item includes negotiation consultants and legal advisors. Also included in this account is the internal transfer to the Risk Management fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Administration	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$501,244	\$483,713	\$383,263	\$375,550	\$469,646	97.1%	125.1%
120 Overtime	708	5,000	42	1,000	2,000	40.0%	200.0%
130 Special Pay	3,000	0	1,000	1,000	0	n/a	0.0%
140 Retire/Term Cashout	2,565	3,000	19,084	22,084	3,000	100.0%	13.6%
Total	507,517	491,713	403,389	399,634	474,646	96.5%	118.8%
200 Benefits	98,470	86,094	79,995	86,006	111,556	129.6%	129.7%
300 Operating Supplies							
310 Office & Oper Supplies	10,761	13,000	14,384	14,000	13,000	100.0%	92.9%
400 Other Services/Charges							
410 Professional Services	176,090	136,596	170,041	167,096	150,006	109.8%	89.8%
420 Communications	23,860	24,993	23,661	24,175	26,137	104.6%	108.1%
430 Trans & Training	5,464	12,280	7,616	6,000	12,280	100.0%	204.7%
450 Rentals & Leases	0	700	0	700	700	100.0%	100.0%
480 Repairs & Maintenance	1,883	2,900	449	2,900	2,000	69.0%	69.0%
490 Miscellaneous	7,351	7,100	7,947	7,100	8,100	114.1%	114.1%
Total	214,647	184,569	209,714	207,971	199,223	107.9%	95.8%
700 Debt Service Principal	52,115	159,119	149,628	79,188	79,836	50.2%	100.8%
800 Debt Service Int/Other	35,270	37,739	46,445	29,986	29,339	77.7%	97.8%
Total Expenditures	\$918,780	\$972,234	\$903,555	\$816,785	\$907,600	93.4%	111.1%

Dedicated Revenue

Revenues consist mainly of revenues from the Safer Grant and Union Gap fire protection services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Dedicated Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
330 Intergov't Revenues	\$10,245	\$140,620	\$138,996	\$144,120	\$269,936	192.0%	187.3%
340 Chrgs f/Goods & Svcs	0	0	23,806	7,000	1,190,407	n/a	n/a
360 Miscellaneous Revenues	188	0	12,843	0	0	n/a	n/a
Total Revenues	\$10,433	\$140,620	\$175,645	\$151,120	\$1,460,343	1038.5%	966.3%

FIRE
2015 BUDGET NARRATIVE

EMERGENCY SERVICES - 150

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 2015.

Emergency Services agreed to a four year contract settlement in 2014 which allows for a cost of living increases each year of the four year contractual bargaining agreement.

Service Unit(s): 322, 326 & 327.

AUTHORIZED PERSONNEL/PERFORMANCE STATISTICS

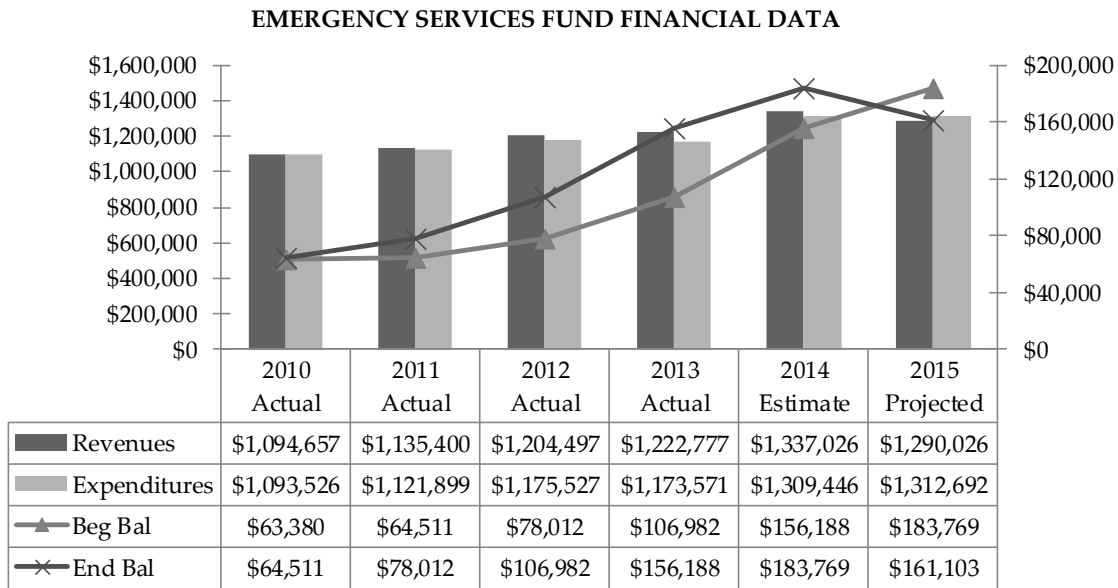
There are 9.00 Emergency Services FTE's in the Fire Fund (032). Performance Statistics for this fund are also found within the Fire narrative.

BUDGET SUMMARY

Dept 150 Emergency Services	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
322 Fire Suppression	\$793,779	\$934,583	\$885,448	\$899,746	\$1,074,112	114.9%	119.4%
326/327 Emergency Services	379,792	404,699	405,843	409,699	238,580	59.0%	58.2%
Total Expenditures	<u>\$1,173,571</u>	<u>\$1,339,282</u>	<u>\$1,291,290</u>	<u>\$1,309,446</u>	<u>\$1,312,692</u>	98.0%	100.2%
Rev Summary By Service Unit							
330 Intergov't Revenues	1,222,479	1,336,726	1,343,111	1,336,726	1,289,726	96.5%	96.5%
360 Miscellaneous Revenues	298	300	297	300	300	100.0%	100.0%
Total Revenues	<u>\$1,222,777</u>	<u>\$1,337,026</u>	<u>\$1,343,408</u>	<u>\$1,337,026</u>	<u>\$1,290,026</u>	96.5%	96.5%
Fund Balance							
Beginning Balance	\$106,982	\$134,085	\$156,188	\$156,188	\$183,768	137.1%	117.7%
Revenues Less Expenditures	49,206	-2,256	52,118	27,581	-22,666	1004.5%	82.2%
Ending Balance	<u>\$156,188</u>	<u>\$131,829</u>	<u>\$208,305</u>	<u>\$183,768</u>	<u>\$161,102</u>	122.2%	87.7%

Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% of Total
100 Salaries & Wages	\$745,528	\$892,200	\$846,724	\$857,363	\$881,872	98.8%	67.2%
200 Personnel Benefits	199,543	188,034	182,258	188,034	192,240	102.2%	14.6%
Sub-Total Salaries & Benefits	945,070	1,080,234	1,028,983	1,045,397	1,074,112	99.4%	81.8%
300 Supplies	28,720	31,000	36,189	36,000	34,850	112.4%	2.7%
400 Other Svcs & Charges	24,781	28,049	26,119	28,049	28,730	102.4%	2.2%
Transfers Out	175,000	200,000	200,000	200,000	175,000	87.5%	13.3%
Total Expenditures	<u>\$1,173,571</u>	<u>\$1,339,282</u>	<u>\$1,291,290</u>	<u>\$1,309,446</u>	<u>\$1,312,692</u>	98.0%	100.0%

EXPLANATORY NARRATIVE



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 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 training officers that are also members of the HazMat Team or the Technical Rescue Team, or are MSA Technicians or investigators.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Fire Suppression	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$561,807	\$660,525	\$612,129	\$599,915	\$756,054	114.5%	126.0%
120 Overtime	19,577	65,000	59,160	80,000	75,000	115.4%	93.8%
130 Special Pay	16,328	19,106	18,516	19,106	22,818	119.4%	119.4%
140 Retire/Term Cashout	24,478	25,000	36,876	35,774	28,000	112.0%	78.3%
Total	622,190	769,632	726,681	734,795	881,872	114.6%	120.0%
200 Personnel Benefits	171,589	164,951	158,767	164,951	192,240	116.5%	116.5%
Total Expenditures	\$793,779	\$934,583	\$885,448	\$899,746	\$1,074,112	114.9%	119.4%

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 – Wages and salaries for the EMS Captain moved to Fire Suppression in 2015.

Account 410 Professional Services – This line is for liability insurance.

Transfers Out – this account supports a capital transfer and a transfer to Public Safety Communications.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Emergency Services	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$110,365	\$112,569	\$109,787	\$112,569	\$0	0.0%	0.0%
120 Overtime	9,191	7,000	7,279	7,000	0	0.0%	0.0%
130 Special Pay	38	0	0	0	0	n/a	n/a
140 Retire/Term Cashout	3,744	3,000	2,978	3,000	0	0.0%	0.0%
Total	123,338	122,569	120,044	122,569	0	0.0%	0.0%
200 Personnel Benefits	27,953	23,082	23,491	23,082	0	0.0%	0.0%
300 Supplies							
310 Office/Oper Supplies	22,759	25,000	29,439	30,000	25,000	100.0%	83.3%
350 Small Tools & Equip	5,962	6,000	6,750	6,000	9,850	164.2%	164.2%
Total	28,720	31,000	36,189	36,000	34,850	112.4%	96.8%
400 Other Services/Charges							
410 Professional Services	24,410	26,119	26,119	26,119	28,730	110.0%	110.0%
430 Trans/Training	0	930	0	930	0	0.0%	0.0%
490 Miscellaneous	371	1,000	0	1,000	0	0.0%	0.0%
Total	24,781	28,049	26,119	28,049	28,730	102.4%	102.4%
Transfers Out	175,000	200,000	200,000	200,000	175,000	87.5%	87.5%
Total Expenditures	\$379,792	\$404,699	\$405,843	\$409,699	\$238,580	59.0%	58.2%

Revenue

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$106,982	\$134,085	\$156,188	\$156,188	\$183,768	137.1%	117.7%
330 Intergov't Revenues	1,222,479	1,336,726	1,343,111	1,336,726	1,289,726	96.5%	96.5%
360 Miscellaneous Revenues	298	300	297	300	300	100.0%	100.0%
Total Revenues	<u>\$1,329,759</u>	<u>\$1,471,111</u>	<u>\$1,499,596</u>	<u>\$1,493,214</u>	<u>\$1,473,794</u>	100.2%	98.7%

FIRE
2015 BUDGET NARRATIVE

FIRE CAPITAL - 332

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.

Strategic Initiatives

Major Strategic Initiatives for 2015 include: a replacement Fire Engine (\$450,000) and Ladder Truck (\$1,150,000), the replacement of two staff vehicles (\$90,000) and new Rehab/Breathing Air Resource units (\$75,000), with debt service of \$201,800 for all items starting in 2016.

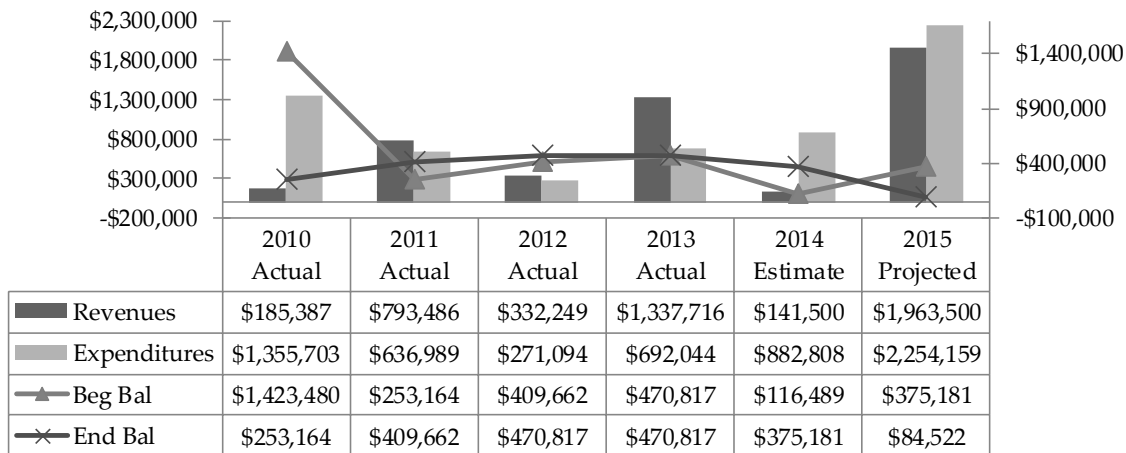
Service Unit(s): 322, 331, 829 & 870.

BUDGET SUMMARY

Dept 332 Fire Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 12/31/14</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
322/331 Fire Suppression	\$615,595	\$812,849	\$176,082	\$812,849	\$2,184,200	268.7%	268.7%
Rev Summary By Service Unit							
330 Intergov't Revenues	\$60,727	\$34,500	\$42,879	\$34,500	\$34,500	100.0%	1.8%
360 Miscellaneous Revenues	92,285	100,000	114,565	107,000	75,000	75.0%	70.1%
390 Other Financing Sources	1,184,704	0	0	0	1,854,000	n/a	n/a
Total Revenues	<u>\$1,337,716</u>	<u>\$134,500</u>	<u>\$157,444</u>	<u>\$141,500</u>	<u>\$1,963,500</u>	1459.9%	1387.6%
Fund Balance							
Beginning Balance	\$470,817	\$534,108	\$1,192,938	\$1,192,938	\$375,181	70.2%	31.5%
Revenues Less Expenditures	722,121	-678,349	-18,638	-671,349	-220,700	32.5%	32.9%
Ending Balance	<u>\$1,192,938</u>	<u>-\$144,241</u>	<u>\$1,174,299</u>	<u>\$521,589</u>	<u>\$154,481</u>	107.1%	29.6%
<u>Exp Summary By Type</u>	<u>2013 Actual</u>	<u>2014 Amended Budget</u>	<u>2014 Actual 12/31/14</u>	<u>2014 Estimated Year-End</u>	<u>2015 Projected Budget</u>	<u>% Chng from 2 to 5</u>	<u>% of Total</u>
300 Operating Supplies	\$44,179	\$18,000	\$14,719	\$18,000	\$202,000	1122.2%	9.2%
400 Professional Svcs & Chgs	170,172	109,761	52,790	109,761	99,700	90.8%	4.6%
600 Capital Outlay	401,245	685,088	108,573	685,088	1,882,500	274.8%	86.2%
Total Expenditures	<u>\$615,595</u>	<u>\$812,849</u>	<u>\$176,082</u>	<u>\$812,849</u>	<u>\$2,184,200</u>	268.7%	100.0%

EXPLANATORY NARRATIVE

FIRE CAPITAL FUND FINANCIAL DATA



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 322 - 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	\$99,700	Fire Capital Funds 322 - R & M (Contractors)	To provide for incidental repairs as they arise. Ongoing annual cost of repairs.
Engine, Ladder truck, 2 Staff Vehicles and other equipment	\$1,854,000	Fire Capital Funds 322 - M & E	These funds will be used to replace machinery and equipment.
Fire Engine / Pumper / Capital Lease Debt Service	\$53,679	Fire capital Funds	10 year lease program for fire apparatus replacement. (Issue date -03/15/2013, Maturity date - 12/01/2020, Interest rate - 3.01762%)
Total	\$2,025,379		

	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Fire Suppression							
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$32,978	\$12,000	\$8,823	\$12,000	\$12,000	100.0%	100.0%
350 Small Tools & Equip	11,201	6,000	5,896	6,000	190,000	3166.7%	3166.7%
Total	44,179	18,000	14,719	18,000	202,000	1122.2%	1122.2%
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	170,172	109,761	52,790	109,761	99,700	90.8%	90.8%
600 Capital Outlay							
640 Machinery & Equipment	401,245	685,088	108,573	685,088	1,882,500	274.8%	274.8%
Total Expenditures	\$615,595	\$812,849	\$176,082	\$812,849	\$2,184,200	268.7%	268.7%

Revenue

Revenues consist mainly of reimbursements from other agencies (i.e. the City’s contract with Fire District #10), facility rental, replacement monies and the proceeds of long term debt.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$470,817	\$534,108	\$1,192,938	\$1,192,938	\$375,181	70.2%	31.5%
330 Intergov't Revenues	60,727	34,500	42,879	34,500	34,500	100.0%	100.0%
360 Miscellaneous Revenues	92,285	100,000	114,565	107,000	75,000	75.0%	70.1%
390 Other Financing Sources	1,184,704	0	0	0	1,854,000	n/a	n/a
Total Revenues	\$1,808,533	\$668,608	\$1,350,382	\$1,334,438	\$2,338,681	349.8%	175.3%

Airport

<u>Department</u>	<u>Fund</u>
Airport Operating	421
Airport Capital	422

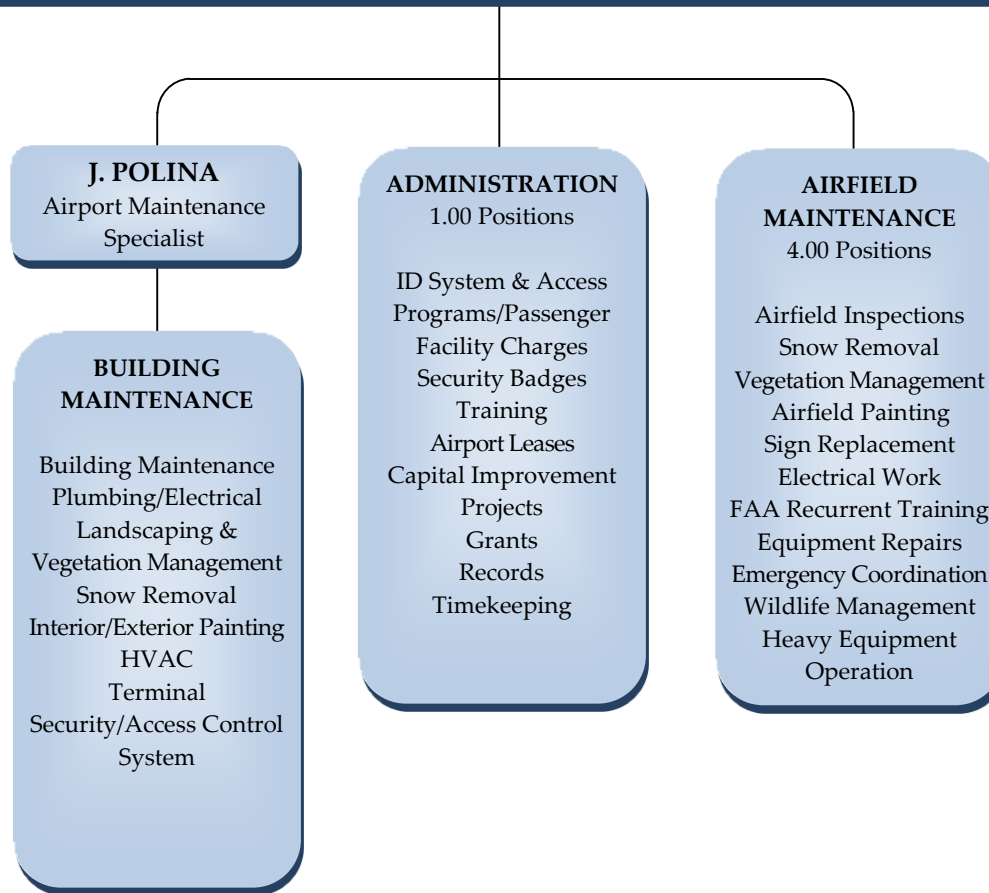
AIRPORT

2015 Budgeted Staffing Levels

R. PETERSON

Air Terminal Manager

7.00 Positions



AIRPORT OPERATING - 421

*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 daily flights to/from Seattle-Tacoma 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 Operations and 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 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 approximately 36,000 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, Civil Air Patrol, and Yakima Aerosport.

Strategic Initiatives

There were two Strategic Initiatives approved for the Airport in 2015 – one for the replacement of 2 maintenance vehicles of which have outlived their useful life, and the other for the extension of 21st Avenue, which was budgeted into the Arterial Street fund.

Service Unit(s): 281, 282, 283, 284, 285, 286 & 287.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1175	Yakima Air Terminal Manager	1.00	1.00	1.00
11610	Administrative Assistant	1.00	1.00	1.00
8910	Airport Maintenance Specialist	5.00	5.00	5.00
Total Personnel		7.00	7.00	7.00

BUDGET SUMMARY

It should be noted that the City assumed full ownership of the Yakima Air Terminal as of March 1, 2013, so the “2013 Actual” in all charts represents only 10 months of operations.

Dept 421 Airport Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Exp Summary By Service Unit							
281 Airfield	\$295,614	\$513,762	\$485,433	\$501,150	\$540,031	105.1%	107.8%
282 Terminal	136,068	235,409	241,343	244,955	165,143	70.2%	67.4%
283 Commercial	2,362	3,800	2,796	3,375	4,154	109.3%	123.1%
284 Security	4,152	6,400	11,604	7,100	6,400	100.0%	90.1%
285 Parking	431	600	0	0	0	0.0%	n/a
286 Administration	309,562	363,722	325,013	320,582	376,609	103.5%	117.5%
287 Planning	6,381	6,600	6,700	6,701	7,000	106.1%	104.5%
Total Expenditures	\$754,570	\$1,130,293	\$1,072,890	\$1,083,863	\$1,099,337	97.3%	101.4%
Rev Summary By Service Unit							
310 Taxes	\$0	\$0	\$25,159	\$0	\$0	n/a	n/a
340 Chrgs f/Goods & Services	130,823	189,474	194,729	195,070	248,990	131.4%	127.6%
360 Miscellaneous Revenues	646,717	804,151	811,427	840,559	859,899	106.9%	102.3%
Total Revenue	\$777,540	\$993,625	\$1,031,315	\$1,035,629	\$1,108,889	111.6%	107.1%
Fund Balance							
Beginning Balance	\$27,143	\$87,502	\$50,113	\$50,113	\$1,879	2.1%	3.7%
Revenues Less Expenditures	22,970	-136,668	-41,575	-48,234	9,552	7.0%	19.8%
Ending Balance	\$50,113	-\$49,166	\$8,539	\$1,879	\$11,431	23.2%	608.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$342,776	\$449,288	\$427,073	\$424,787	\$492,622	109.6%	44.8%
200 Benefits	134,761	152,558	152,727	152,232	164,747	108.0%	15.0%
Sub-Total Salaries & Benefits	477,537	601,846	579,799	577,019	657,369	109.2%	59.8%
300 Operating Supplies	28,479	58,380	64,034	70,440	65,940	112.9%	6.0%
400 Professional Svcs & Chgs	247,016	395,969	354,780	355,628	321,028	81.1%	29.2%
600 Capital Outlay	0	74,098	74,276	80,776	55,000	74.2%	5.0%
800 Debt Service Int/Other	1,538	0	0	0	0	n/a	0.0%
Total Expenditures	<u>\$754,570</u>	<u>\$1,130,293</u>	<u>\$1,072,890</u>	<u>\$1,083,863</u>	<u>\$1,099,337</u>	97.3%	100.0%

EXPLANATORY NARRATIVE

Airfield

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. The 2015 budget includes an additional \$50,000 to support a major taxiway rehabilitation capital project (accounted for in the capital fund). This additional expense is eligible to be reimbursed by related grant funds.

Account 130 Special Pay – This account is used to pay differential pay for time worked after 6:00 pm and before 6:00 am, along with lump sum distributions in accordance with bargaining agreements.

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 Aprons, Taxiways, Runway lights and signs as required 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 aging components on the airfield.

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 2 maintenance vehicles of which have outlived their useful life and install required equipment to operate on the airfield.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Airfield	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$141,512	\$199,458	\$189,738	\$192,017	\$194,038	97.3%	101.1%
120 Overtime	396	6,000	2,131	6,000	56,000	933.3%	933.3%
130 Special Pay	2,804	2,500	5,013	4,600	2,600	104.0%	56.5%
140 Retire/Term Cashout	13,227	12,000	6,641	6,641	0	0.0%	0.0%
Total	157,940	219,958	203,523	209,258	252,638	114.9%	120.7%
200 Benefits	64,488	84,226	83,994	84,226	92,053	109.3%	183.4%
300 Operating Supplies							
310 Office & Oper Supplies	8,430	21,640	19,555	20,600	22,200	102.6%	107.8%
320 Fuel	11,787	22,000	26,408	28,000	26,000	118.2%	92.9%
350 Small Tools & Equip	853	1,200	4,653	5,000	2,000	166.7%	40.0%
Total	21,070	44,840	50,616	53,600	50,200	112.0%	93.7%
400 Professional Svcs & Chgs							
410 Professional Services	2,474	23,000	9,506	10,000	15,000	65.2%	150.0%
420 Communications	0	0	50	50	0	n/a	0.0%
430 Trans & Training	0	120	0	120	120	100.0%	100.0%
450 Rentals & Leases	0	120	0	120	120	100.0%	100.0%
470 Public Utility Services	37,861	50,000	53,003	53,000	57,900	115.8%	109.2%
480 Repairs & Maintenance	7,539	15,000	9,517	8,000	15,000	100.0%	187.5%
490 Miscellaneous	4,242	2,400	947	2,000	2,000	83.3%	100.0%
Total	52,116	90,640	73,023	73,290	90,140	99.4%	123.0%
600 Capital Outlay							
640 Machinery & Equipment	0	74,098	74,276	80,776	55,000	74.2%	68.1%
Total Expenditures	<u>\$295,614</u>	<u>\$513,762</u>	<u>\$485,433</u>	<u>\$501,150</u>	<u>\$540,031</u>	105.1%	107.8%

Terminal

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.

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 minor increase to provide the terminal maintenance personnel 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 related to terminal operations.

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. Examples of these maintenance repairs include preventative maintenance on HVAC systems, elevator repairs, inspections, security systems, advertisements, plumbing, and sliding door repairs. The 2014 budget included repainting and carpet replacement.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Terminal	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$58,703	\$65,252	\$68,767	\$70,352	\$65,875	101.0%	93.6%
120 Overtime	294	1,000	348	1,000	1,000	100.0%	100.0%
130 Special Pay	615	650	1,033	1,021	1,000	153.8%	98.0%
140 Retire/Term Cashout	637	0	1,225	1,225	1,225	n/a	100.0%
Total	60,248	66,902	71,373	73,598	69,100	103.3%	93.9%
200 Benefits	23,219	24,342	25,688	24,342	25,233	103.7%	330.3%
300 Operating Supplies							
310 Office & Oper Supplies	5,289	4,700	6,371	6,400	6,400	136.2%	100.0%
320 Fuel Consumed	0	240	0	240	240	100.0%	100.0%
350 Small Tools & Equip	28	500	262	500	1,000	200.0%	200.0%
Total	5,317	5,440	6,633	7,140	7,640	140.4%	107.0%
400 Professional Svcs & Chgs							
410 Professional Services	1,906	3,600	5,526	3,600	3,600	100.0%	100.0%
420 Communications	2,127	1,900	2,657	2,200	2,200	115.8%	100.0%
470 Public Utility Services	42,000	48,000	43,323	41,300	45,370	94.5%	109.9%
480 Repairs & Maintenance	1,057	84,225	85,908	92,275	10,500	12.5%	11.4%
490 Miscellaneous	193	1,000	236	500	1,500	150.0%	300.0%
Total	47,283	138,725	137,649	139,875	63,170	45.5%	45.2%
Total Expenditures	\$136,068	\$235,409	\$241,343	\$244,955	\$165,143	70.2%	67.4%

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Commercial	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$180	\$100	\$0	\$100	\$100	100.0%	100.0%
350 Small Tools & Equip	0	100	0	100	100	100.0%	100.0%
Total	180	200	0	200	200	100.0%	100.0%
400 Professional Svcs & Chgs							
470 Public Utility Services	2,182	2,400	2,796	2,675	2,754	114.8%	103.0%
480 Repairs & Maintenance	0	1,200	0	500	1,200	100.0%	240.0%
Total	2,182	3,600	2,796	3,175	3,954	109.8%	124.5%
Total Expenditures	\$2,362	\$3,800	\$2,796	\$3,375	\$4,154	109.3%	123.1%

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Security	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$763	\$3,500	\$1,537	\$1,600	\$3,500	100.0%	218.8%
350 Small Tools & Equip	0	400	3,409	4,500	400	100.0%	8.9%
Total	763	3,900	4,946	6,100	3,900	100.0%	63.9%
400 Professional Svcs & Chgs							
410 Professional Services	1,500	2,500	6,659	1,000	2,500	100.0%	250.0%
480 Repairs & Maintenance	1,889	0	0	0	0	n/a	n/a
Total	3,389	2,500	6,659	1,000	2,500	100.0%	250.0%
Total Expenditures	\$4,152	\$6,400	\$11,604	\$7,100	\$6,400	100.0%	90.1%

Parking

Expenses for operation of the parking area, which no longer requires service as of 2014 as the parking lot operations were contracted out.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Parking	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
470 Public Utility Services	\$431	\$600	\$0	\$0	\$0	0.0%	n/a

Administration

This service unit consists of expenses associated with the airport administration office. It 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.

Account 130 Special Pay – This account is used to pay standby pay and lump sum distributions as set forth in bargaining agreements.

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, internal charges for city administrative services and risk management (i.e. the insurance program). This item shows a slight increase due to an adjustment for city services billed to the airport and anticipated maintenance repairs.

Account 460 Insurance – This account is to pay for the airport's property insurance, which included buildings, aircraft hangars, vehicles, equipment, and supplies owned by the City. In 2014 this expense was moved into the 410 Professional Service account.

Account 800 Debt Service Interest/Other – This account, pays 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 2011 SIED loan in full in 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Administration	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries & Wages	\$122,979	\$160,829	\$150,671	\$140,332	\$169,284	105.3%	120.6%
130 Special Pay	1,609	1,600	1,505	1,600	1,600	100.0%	100.0%
140 Retire/Term Cashout	0	0	0	0	0	n/a	n/a
Total	124,588	162,429	152,176	141,932	170,884	105.2%	120.4%
200 Benefits	47,054	43,990	43,045	43,664	47,461	107.9%	108.7%
300 Operating Supplies							
310 Office & Oper Supplies	1,149	2,400	1,812	2,400	2,400	100.0%	100.0%
350 Small Tools & Equip	0	1,600	28	1,000	1,600	100.0%	160.0%
Total	1,149	4,000	1,839	3,400	4,000	100.0%	117.6%
400 Professional Svcs & Chgs							
410 Professional Services	63,382	80,010	119,233	122,337	136,982	171.2%	112.0%
420 Communications	2,069	1,707	3,321	3,100	3,322	194.6%	107.2%
430 Trans/Training	750	2,000	103	500	3,000	150.0%	600.0%
440 Taxes & Assessments	4,179	1,000	27	0	0	0.0%	n/a
450 Rentals & Leases	0	1,500	0	700	1,500	100.0%	214.3%
460 Insurance	61,774	58,737	0	0	0	0.0%	n/a
470 Public Utility Services	0	750	0	750	760	101.3%	101.3%
480 Repairs & Maintenance	1,522	1,000	2,872	1,500	3,000	300.0%	200.0%
490 Miscellaneous	1,556	6,600	2,397	2,700	5,700	86.4%	211.1%
Total	135,233	153,304	127,953	131,587	154,264	100.6%	117.2%
800 Debt Service Int/Other	1,538	0	0	0	0	n/a	n/a
Total Expenditures	\$309,562	\$363,722	\$325,013	\$320,582	\$376,609	103.5%	117.5%

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Planning	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$6,381	\$6,600	\$6,700	\$6,701	\$7,000	106.1%	104.5%

Revenue

Revenue consists of reimbursement for utility services, fuel and landing fees, interest, and tenant rents and leases. The “Charges for Goods and Services” category includes an additional \$50,000 for grant reimbursement for personnel costs relating to work done on the capital project.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$27,143	\$87,502	\$50,113	\$50,113	\$1,879	2.1%	3.7%
310 Taxes	0	0	25,159	0	0	n/a	n/a
340 Chrgs f/Goods & Services	130,823	189,474	194,729	195,070	248,990	131.4%	127.6%
360 Miscellaneous Revenues	646,717	804,151	811,427	840,559	859,899	106.9%	102.3%
Total Revenues	\$777,540	\$993,625	\$1,006,156	\$1,035,629	\$1,108,889	111.6%	107.1%

YAKIMA AIRPORT
2015 BUDGET NARRATIVE

AIRPORT CAPITAL - 422

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 the City Council adopted the Airport Master Plan Update of which highlighted a variety of required capital improvement projects. Two of these projects provided were the Taxiway Alpha rehabilitation and upgrading the airfield's lighting and sign systems. 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 connector's 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.

In addition to the project listed above, the FAA advises airport operators to replace the airfield equipment once past useful life. Through careful research and design the Yakima airport is replacing a specific piece of equipment which will help airfield maintenance crews remain in compliance with stringent FAA requirements. In early 2015, the airport awarded a contract to Team Eagle to construct a dedicated Carrier Broom piece of equipment which will increase the safety of aircraft operators as they will assist in the removal of snow on Runways, Taxiways, and Aprons.

Service Unit(s): 291.

BUDGET SUMMARY

Dept 422 Airport Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 12/31/14</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
291 Airport Capital	\$299,599	\$11,162,885	\$1,072,241	\$1,306,399	\$12,539,721	112.3%	959.9%
Rev Summary By Service Unit							
330 Intergovernmental	\$252,494	\$10,054,597	\$852,001	\$988,000	\$12,145,000	120.8%	1229.3%
340 Chrgs f/Goods & Services	154,045	0	222,892	230,000	230,000	n/a	100.0%
360 Miscellaneous Revenues	783	212,000	342	200	500	0.2%	250.0%
370 Prop & Trust Gains	0	0	994	0	0	n/a	n/a
380 Nonrevenues	0	400,000	0	0	400,000	100.0%	n/a
390 Other Financing Sources	0	0	1,374	1,000	1,000	n/a	100.0%
Total Revenues	<u>\$407,322</u>	<u>\$10,666,597</u>	<u>\$1,077,603</u>	<u>\$1,219,200</u>	<u>\$12,776,500</u>	119.8%	1047.9%

Dept 422 Airport Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Fund Balance							
Beginning Balance	\$498,171	\$531,920	\$605,894	\$605,894	\$537,821	101.1%	88.8%
Revenues Less Expenditures	107,723	-496,288	5,362	-87,199	236,779	47.7%	271.5%
Ending Balance	<u>\$605,894</u>	<u>\$35,632</u>	<u>\$611,256</u>	<u>\$518,695</u>	<u>\$774,600</u>	2173.9%	149.3%

EXPLANATORY NARRATIVE

Airport Capital

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. Much of the above work has been completed but a few punch-list items remain in order to close out the grant.

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 2015. 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Airport Capital	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$11,417	\$0	\$0	\$0	\$0	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	288,182	0	479,034	76,538	0	n/a	0.0%
600 Capital Outlay							
620 Buildings	0	0	241,967	241,968	1,000,000	n/a	413.3%
630 Impr Other Than Bldg	0	11,162,885	0	664,729	700,000	6.3%	105.3%
640 Machinery/Equipment	0	0	351,240	323,164	10,839,721	n/a	3354.2%
Total	<u>0</u>	<u>11,162,885</u>	<u>593,207</u>	<u>1,229,861</u>	<u>12,539,721</u>	112.3%	1019.6%
Total Expenditures	<u>\$299,599</u>	<u>\$11,162,885</u>	<u>\$1,072,241</u>	<u>\$1,306,399</u>	<u>\$12,539,721</u>	112.3%	959.9%

Revenue

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. Other revenues consist of interest and an interfund loan in the amount of \$400,000, which will only be drawn as needed for cash flow and/or to complete the 10% match requirement. The terms of repayment will be developed during the next budget cycle.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$498,171	\$531,920	\$605,894	\$605,894	\$537,821	101.1%	88.8%
330 Intergovernmental	252,494	10,054,597	852,001	988,000	12,145,000	120.8%	1229.3%
340 Chrgs f/Goods & Services	154,045	0	222,892	230,000	230,000	n/a	100.0%
360 Miscellaneous Revenues	783	212,000	342	200	500	0.2%	250.0%
370 Prop & Trust Gains	0	0	994	0	0	n/a	n/a
380 Nonrevenues	0	400,000	0	0	400,000	100.0%	n/a
390 Other Financing Sources	0	0	1,374	1,000	1,000	n/a	100.0%
Total Revenues	<u>\$407,322</u>	<u>\$10,666,597</u>	<u>\$1,077,603</u>	<u>\$1,219,200</u>	<u>\$12,776,500</u>	119.8%	1047.9%

Utilities & Engineering

<u>Department</u>	<u>Fund</u>
Wastewater Operating	473
Wastewater Capital Facilities	472
Wastewater Capital Construction	476
Wastewater Capital Projects	478
Stormwater Operating	441
Stormwater Capital	442
Water Operating	474
Water Capital	477
Irrigation Operating	475
Irrigation Capital	479
Engineering	041
Arterial Street Capital	142
Street Capital	344
Public Works Trust (REET 1)	342
Public Works Trust (REET 2)	343
LID Construction	345
Capital Improvement Cumulative Reserve	392

UTILITIES & ENGINEERING

2015 Budgeted Staffing Levels

DEBBIE COOK

Utilities & Engineering Director

117.20 Positions

S. Cutter

Engineering Contract
Specialist

D. BROWN
Water/Irrigation
Manager

**WATER/IRRIGATION
DIVISION**
37.00 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)

**ENGINEERING
DIVISION**
8.00 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

VACANT
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 - 473

*Utilities & Engineering Director
Wastewater Division Manager*

*Debbie Cook, PE
Vacant*

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 was drafted and completed in late 2014. The City's 2014 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 and stormwater 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 the WWTP, the sanitary sewer collection system, and the stormwater drainage system was conducted by FCS Group in 2014.

The 2015 budget provides for staffing levels and equipment adjustments throughout the Wastewater Division.

Service Unit(s): 725, 726, 729, 730, 731, 732, 734, 737, 837, 838, 839, 840, 842, 844, 845, 862, 863, 864 & 865.

PERFORMANCE STATISTICS

	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Rudkin Road Pump Station			
Million Gallons/Yr. Pumped	640	591	640
Yakima	410	373	400
Union Gap	230	218	240
Total Million Gallons/Yr. Pumped	642	591	650
Pumping Costs	\$79,507	\$235,753	\$270,3338
Cost Per Million Gallons Pumped	123.84	398.91	415.90
Wastewater Treatment			
Billion Gallons/Yr. Treated	3.30	3.37	3.35
Laboratory Tests/Month	1,158	1,638	1,720
Permitted Hydraulic Capacity (average day peak month)	21.50	21.50	21.50
Average Day Peak Month	10.86	10.73	11.00
Percent of Permit Capacity	51	50	51
Peak Day	11.87	12.61	12.7
Pounds of Organic Pollutants Treated (BOD) ⁽¹⁾	10,800,000	10,484,205	10,750,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400
Actual Load Average Day/Max. Month	39,500	38,175	40,000
Percent of Permit Capacity	74	71	75
Pounds of Total Suspended Solids (TSS) ⁽¹⁾	7,950,000	7,904,257	8,000,000
Permitted Suspended Solids Loading (Avg Day/Max Month)	38,600	38,600	38,600
Actual Load Average Day/Max. Month	24,000	25,037	25,000
Percent of Permit Capacity	62	65	65
Biosolids (Dry Tons)	1,525	1,314	1,400
Treatment Costs	\$5,852,277	\$6,594,028	\$6,371,566
Total Facility Debt Service & Cash Contribution for Capital ⁽¹⁾	\$4,771,420	\$3,770,187	\$3,764,743
Capital Projects			
Flow Treated (mg)	3,300	3,370	3,350
Cost Per Million Gallons Treated ⁽²⁾	\$3,219	\$3,075	\$3,026

- (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 2013, 1¢ of Operations and Maintenance Resources treated 3.475 gallons of wastewater.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 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⁾	1.50	1.50	0.50
8241	Industrial Maintenance Mechanic	4.00	4.00	4.00

Class Code	Position Title	2013	2014	2015
		Actual	Amended Budget	Proposed Budget
8242	Preventive Maintenance Technician	1.00	1.00	1.00
8311	WWTP Operator I ⁽²⁾	0.00	0.00	1.00
8312	WWTP Operator II ⁽²⁾	7.00	7.00	7.00
8313	WWTP Operator III ⁽²⁾	8.00	8.00	7.00
8321	Laboratory Technician	2.70	2.70	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 ⁽³⁾	1.00	1.00	0.00
8542	Facility Maintenance Specialist	1.00	1.00	1.00
8731	Wastewater Maintenance Specialist I ⁽²⁾	0.00	0.00	3.00
8732	Wastewater Maintenance Specialist II ⁽²⁾	13.00	13.00	11.00
8733	Wastewater Maintenance Crew Leader	9.00	9.00	9.00
11102	Utility Engineer	2.00	2.00	2.00
11106	Surface Water Engineer ⁽⁴⁾	0.00	0.00	1.00
11108	Utility Project Manger	1.00	1.00	1.00
11615	Administrative Assistant for Wastewater ⁽¹⁾	0.00	0.00	1.00
12201	Industrial Maintenance Supervisor	1.00	1.00	1.00
13201	Wastewater Maintenance Supervisor	1.00	1.00	1.00
15101	Assistant Wastewater Manager ⁽⁵⁾	1.00	1.00	0.00
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
15105	Wastewater Operations Superintendent ⁽⁵⁾	0.00	0.00	1.00
15301	Lab Coordinator	1.00	1.00	1.00
Total Budgeted Personnel⁽⁶⁾		69.20	69.20	70.20

- (1) A 1.0 Department Assistant III position was upgraded to an Administrative Assistant for Wastewater mid-year 2014.
- (2) WWTP Operator and Wastewater Maintenance Specialist positions vary due to the capability to be promoted during the fiscal year to the next step.
- (3) The Laboratory Chemist position was deleted mid-year 2013.
- (4) One Surface Water Engineer was moved from Engineering mid-year 2014.
- (5) The Assistant Wastewater Manager position was replaced with the Wastewater Operations Superintendent mid-year 2014.
- (6) Wastewater funds 1.05 FTE in Codes (022), 1.27 FTE's in Engineering (041) and .40 FTE in Water (474). 9.80 FTE's are funded by Stormwater and .27 FTE's by Water.

BUDGET SUMMARY

Dept 473 Wastewater Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Exp Summary By Service Unit							
726 Wastewater Collection	\$6,991,874	\$7,808,257	\$7,219,848	\$7,901,857	\$8,392,200	107.5%	106.2%
729 Rudkin Road Lift Station	79,507	235,753	70,969	235,250	270,338	114.7%	114.9%
730-732 Wastewater Treatment	6,081,520	8,976,934	5,509,642	8,788,701	8,904,472	99.2%	101.3%
734 Wastewater Pre-Treatment	923,580	956,922	905,509	970,693	948,611	99.1%	97.7%
Transfers Out & Debt	5,384,703	2,385,565	6,628,809	2,385,565	2,385,565	100.0%	100.0%
Total Expenditures	<u>\$19,461,184</u>	<u>\$20,363,432</u>	<u>\$20,334,777</u>	<u>\$20,282,066</u>	<u>\$20,901,186</u>	102.6%	103.1%

Rev Summary By Service Unit

320 Licenses & Permits	\$822,446	\$748,680	\$950,380	\$839,500	\$801,000	107.0%	95.4%
340 Chrgs f/Goods & Services	18,609,892	18,339,046	20,457,914	19,510,090	20,005,486	109.1%	102.5%
360 Miscellaneous Revenues	-302,333	17,900	23,801	14,541	13,700	76.5%	94.2%
370 Prop & Trust Gains	602,641	578,177	747,972	628,177	578,177	100.0%	92.0%
380 Nonrevenues	0	32,939	0	32,939	32,939	100.0%	100.0%
390 Other Financing Sources	2,727	0	12,634	0	0	n/a	n/a
Transfers In	232,939	241,615	274,554	241,615	0	0.0%	0.0%
Total Revenues	\$19,968,312	\$19,958,357	\$22,467,254	\$21,266,862	\$21,431,302	107.4%	100.8%

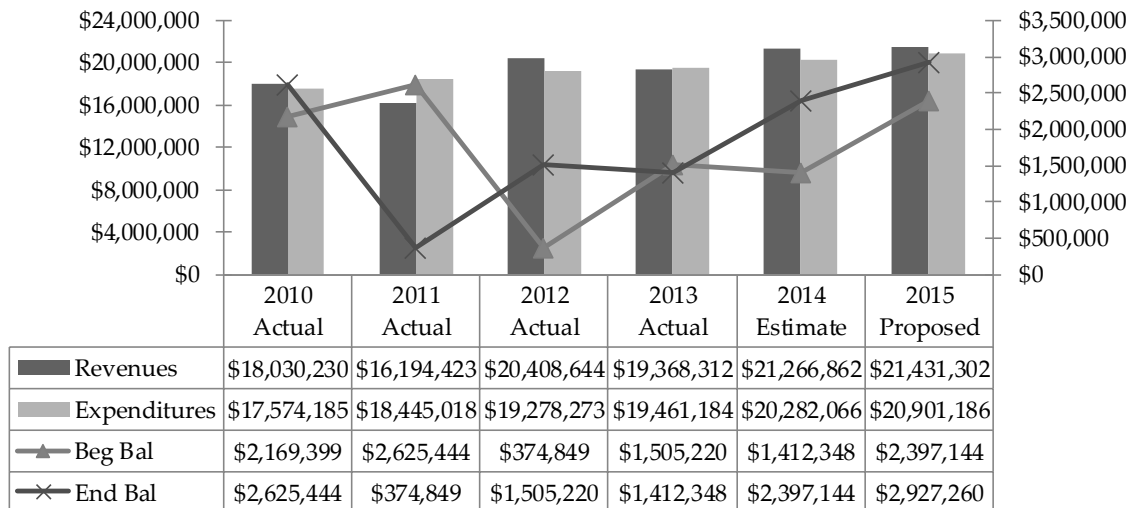
Fund Balance

Beginning Balance	\$1,505,221	\$1,906,382	\$2,012,349	\$2,012,349	\$2,997,144	157.2%	148.9%
Revenues Less Expenditures	507,128	-405,075	2,132,477	984,796	530,116	130.9%	53.8%
Ending Balance	\$2,012,349	\$1,501,307	\$4,144,825	\$2,997,144	\$3,527,260	234.9%	117.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$3,793,922	\$3,890,802	\$3,357,767	\$3,761,322	\$3,835,463	98.6%	18.4%
200 Personnel Benefits	1,485,406	1,458,519	1,273,106	1,458,519	1,524,307	104.5%	7.3%
Sub-Total Salaries & Benefits	5,279,329	5,349,321	4,630,873	5,219,840	5,359,771	100.2%	25.6%
300 Supplies	773,538.74	1,014,500.00	657,726.98	940,000.00	924,500.00	91.1%	4.4%
400 Other Services/Charges	7,579,155	8,477,658	8,142,540	8,620,273	8,864,963	104.6%	42.4%
600 Capital Outlays	245,978	155,000	76,346	135,000	385,000	248.4%	1.8%
700 Debt Service Principal	866,299	739,220	930,277	739,220	739,220	100.0%	3.5%
800 Debt Service Int/Other	56,056	36,398	72,585	36,398	36,398	100.0%	0.2%
Transfers Out	4,660,829	4,591,335	5,824,429	4,591,335	4,591,335	100.0%	22.0%
Total Expenditures	\$19,461,184	\$20,363,432	\$20,334,777	\$20,282,066	\$20,901,186	102.6%	100.0%

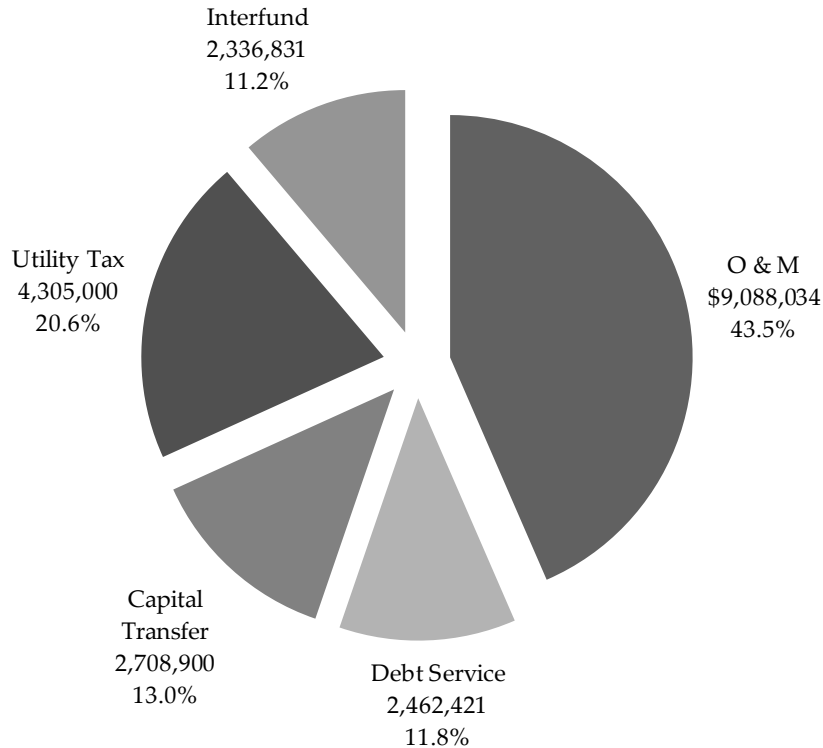
EXPLANATORY NARRATIVE

WASTEWATER OPERATING FUND FINANCIAL DATA



WASTEWATER OPERATING FUND

2015 budget – \$20,901,186



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 program 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 contracted pipe condition assessments 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.

In 2013 the City's Wastewater Utility Crew has completed installation of 25 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 were obtained by the city for repair candidates that are beyond the City's current capabilities totaling approximately 1430' of pipe re-lining and approximately 500' of replacement. In addition, the City contracted 4 dig and replace pipe repairs totaling approximately 130'.

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. This account also includes lump sum distributions made in accordance with bargained settlements.

Account 310 Office and Operating Supplies – Items budgeted include pipe fittings, lift station parts, manhole grade rings, other materials for routine minor repairs and 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, legal services, advertising required by the State Environmental Policy Act, bid announcements, permits, and other required notices.

Account 440 Taxes and Assessments – The 20% in lieu tax is included in this account, along with the State's Business and Occupation tax.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Wastewater Collection	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$1,198,725	\$1,189,747	\$1,133,792	\$1,189,747	\$1,219,878	102.5%	102.5%
120 Overtime	5,918	12,000	7,296	12,000	12,000	100.0%	100.0%
130 Special Pay	26,157	7,696	33,276	32,696	7,731	100.5%	23.6%
140 Retire/Term Cashout	42,527	26,000	43,321	10,000	16,000	61.5%	160.0%
Total	1,273,327	1,235,442	1,217,685	1,244,442	1,255,609	101.6%	100.9%
200 Personnel Benefits	543,383	491,391	483,549	491,391	509,363	103.7%	103.7%
300 Supplies							
310 Office & Oper Supplies	91,024	105,000	87,112	105,000	105,000	100.0%	100.0%
320 Fuel Consumed	77,069	80,000	52,279	80,000	80,000	100.0%	100.0%
350 Small Tools & Equip	2,199	2,500	8,694	4,000	4,000	160.0%	100.0%
Total	170,291	187,500	148,085	189,000	189,000	100.8%	100.0%

400 Other Services & Charges							
410 Professional Services	618,046	655,126	643,833	683,176	724,646	110.6%	106.1%
420 Communications	8,130	8,182	7,858	8,782	8,413	102.8%	95.8%
430 Transportation/Training	2,095	2,500	779	2,500	3,500	140.0%	140.0%
440 Taxes & Assessments	3,659,286	3,865,705	3,934,447	3,945,000	4,304,000	111.3%	109.1%
450 Oper Rentals & Leases	0	2,000	0	2,000	2,000	100.0%	100.0%
470 Public Utility Services	18,970	27,841	20,372	24,866	26,569	95.4%	106.8%
480 Repairs & Maintenance	50,844	70,370	68,865	76,000	76,000	108.0%	100.0%
490 Miscellaneous	493,859	573,200	531,593	545,700	524,100	91.4%	96.0%
Total	4,851,228	5,204,924	5,207,746	5,288,024	5,669,228	108.9%	107.2%
600 Capital Outlay							
640 Machinery & Equipment	14,645	50,000	23,783	50,000	130,000	260.0%	260.0%
Transfers Out	139,000	639,000	139,000	639,000	639,000	100.0%	100.0%
Total Expenditures	<u>\$6,991,874</u>	<u>\$7,808,257</u>	<u>\$7,219,848</u>	<u>\$7,901,857</u>	<u>\$8,392,200</u>	107.5%	106.2%

Rudkin Road Lift Station

This service unit separates the costs of the pump station that receive revenue 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%).

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Rudkin Road Lift Station	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$17,136	\$17,682	\$13,149	\$17,682	\$35,867	202.8%	202.8%
120 Overtime	1,028	1,600	1,324	1,600	1,600	100.0%	100.0%
130 Special Pay	1,836	100	879	700	100	100.0%	14.3%
140 Retire/Term Cashout	0	1,386	0	1,386	1,386	100.0%	100.0%
Total	20,000	20,768	15,352	21,368	38,953	187.6%	182.3%
200 Personnel Benefits	7,466	6,981	5,515	6,981	14,410	206.4%	206.4%
300 Operating Supplies							
310 Office & Oper Supplies	766	2,500	0	2,500	10,000	400.0%	400.0%
400 Other Services & Charges							
410 Professional Services	30,252	33,952	32,861	33,952	35,558	104.7%	104.7%
420 Communications	553	592	556	592	594	100.3%	100.3%
470 Public Utility Services	18,988	19,320	16,148	19,320	20,286	105.0%	105.0%
480 Repairs & Maintenance	945	151,103	0	150,000	150,000	99.3%	100.0%
Total	50,739	204,968	49,565	203,865	206,438	100.7%	101.3%
Transfers Out	537	537	537	537	537	100.0%	100.0%
Total Expenditures	<u>\$79,507</u>	<u>\$235,753</u>	<u>\$70,969</u>	<u>\$235,250</u>	<u>\$270,338</u>	114.7%	114.9%

Wastewater Treatment

Service Unit 731 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 734) and Stormwater analysis. 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 2014 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 2013 actual, projected 2014, and estimated 2015 percent allocations are indicated on the following table.

ALLOCATION BY CUSTOMER

	2013	2014	2015
	Actual	Projected	Estimated
Million Gallons Treated (Total)	3,300	3,370	3,350
Yakima (%)	85.68	86.55	86.55
Union Gap (%)	7.61	6.44	7.06
Terrace Heights (%)	6.71	7.01	6.39
BOD Treated (lbs.) (Includes Dry Matter)	10,800,000	10,484,205	10,750,000
Yakima (%)	92.99	91.68	92.00
Union Gap (%)	3.41	4.67	4.20
Terrace Heights (%)	3.61	3.65	3.80
TSS Treated (lbs.) (Includes Dry Matter.)	7,950,000	7,904,257	7,950,000
Yakima (%)	91.88	90.57	91.50
Union Gap (%)	4.07	5.94	5.00
Terrace Heights (%)	4.05	3.49	3.50

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 2013 actual cost distribution for each entity along with the total estimated 2014 and projected 2015 Debt service and Cash Contribution for Capital Improvement Projects.

Shared revenues are detailed as follows:

CAPITAL RESERVE
(2015 Contributions into 472 Fund – \$600,000)

	<u>Yakima</u>	<u>Union Gap</u>	<u>Terrace Heights</u>
Allocation, %	87.9%	8.1%	4.0%
Charge, Per Month	\$527,400	\$48,600	\$24,000
Total Yearly Allocation	\$527,400	\$48,600	\$24,000

NOTE: The percentages presented are based on contractual allocations.

Account 120 Overtime – Overtime is usually generated when staffing is required for coverage during Holidays and to provide minimal staffing during the graveyard shift when the scheduled personnel are sick or want to enjoy their vacation benefits. Some overtime is associated with the construction project due to interruptions of normal treatment processes and the installation of new equipment.

Account 310 Office and Operating Supplies – 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. Also included advertising for required legal (SEPA, SERP, Permits) and bidding notices and the permit issued by the Department of Ecology for the City’s wastewater discharge permit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Wastewater Treatment	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$1,764,605	\$2,020,806	\$1,519,652	\$1,832,045	\$1,921,234	95.1%	104.9%
120 Overtime	57,218	65,000	73,234	65,000	65,000	100.0%	100.0%
130 Special Pay	70,627	0	60,353	60,000	60,000	n/a	100.0%
140 Retire/Term Cashout	137,874	61,000	65,300	59,000	38,000	62.3%	64.4%
Total	2,030,325	2,146,806	1,718,539	2,016,045	2,084,234	97.1%	103.4%
200 Personnel Benefits	749,412	782,718	621,855	782,718	826,465	105.6%	105.6%
300 Supplies							
310 Office & Oper Supplies	562,671	760,000	432,232	651,000	641,000	84.3%	98.5%
320 Fuel Consumed	18,226	27,000	20,269	27,000	27,000	100.0%	100.0%
350 Small Tools & Equip	13,334	20,000	31,032	53,000	40,000	200.0%	75.5%
Total	594,230	807,000	483,534	731,000	708,000	87.7%	96.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Wastewater Treatment	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
400 Other Services & Charges							
410 Professional Services	989,670	1,164,629	1,251,059	1,183,129	1,140,476	97.9%	96.4%
420 Communications	15,405	15,236	15,981	15,807	18,700	122.7%	118.3%
430 Transportation/Training	7,480	6,000	3,022	6,000	8,000	133.3%	133.3%
440 Taxes & Assessments	233,819	250,100	225,418	230,000	250,100	100.0%	108.7%
450 Oper Rentals & Leases	4,001	3,000	672	3,000	3,000	100.0%	100.0%
470 Public Utility Services	913,514	936,895	872,313	987,095	1,014,591	108.3%	102.8%
480 Repairs & Maintenance	138,294	283,644	93,176	279,000	127,000	44.8%	45.5%
490 Miscellaneous	126,128	148,000	121,512	142,000	141,000	95.3%	99.3%
Total	2,428,310	2,807,504	2,583,152	2,846,031	2,702,867	96.3%	95.0%
600 Capital Outlay							
640 Machinery & Equipment	229,243	100,000	52,563	80,000	250,000	250.0%	312.5%
Transfers Out	50,000	2,332,907	50,000	2,332,907	2,332,907	100.0%	100.0%
Total Expenditures	<u>\$6,081,520</u>	<u>\$8,976,934</u>	<u>\$5,509,642</u>	<u>\$8,788,701</u>	<u>\$8,904,472</u>	99.2%	101.3%

Wastewater 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 §56.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 2014 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 310 Office and Operating Supplies – 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 and required legal advertising for public notices of permits issued to the industries by the City.

	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
WW Pre-Treatment							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$433,424	\$467,966	\$397,547	\$467,966	\$441,168	94.3%	94.3%
120 Overtime	780	1,500	831	1,500	1,500	100.0%	100.0%
130 Special Pay	5,716	320	6,371	8,000	2,000	625.0%	25.0%
140 Retire/Term Cashout	30,351	18,000	1,442	2,000	12,000	66.7%	600.0%
Total	470,271	487,786	406,192	479,466	456,668	93.6%	95.2%
200 Personnel Benefits	185,145	177,430	162,187	177,430	174,069	98.1%	98.1%
300 Supplies							
310 Office & Oper Supplies	8,252	10,250	20,889	10,250	10,250	100.0%	100.0%
320 Fuel Consumed	0	7,000	5,220	7,000	7,000	100.0%	100.0%
350 Small Tools & Equip	0	250	0	250	250	100.0%	100.0%
Total	8,252	17,500	26,109	17,500	17,500	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
WW Pre-Treatment	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
400 Other Services & Charges							
410 Professional Services	69,438	87,624	109,124	88,124	87,419	99.8%	99.2%
420 Communications	1,424	2,380	2,269	3,080	3,261	137.0%	105.9%
430 Trans/Training	202	1,000	510	1,000	1,000	100.0%	100.0%
440 Taxes & Assessments	159,562	149,000	169,012	170,000	175,000	117.4%	102.9%
450 Rentals & Leases	0	0	49	100	0	n/a	0.0%
480 Repairs/Maintenance	2,920	4,159	3,283	3,950	3,750	90.2%	94.9%
490 Miscellaneous	15,332	16,100	17,830	16,100	16,000	99.4%	99.4%
Total	248,878	260,262	302,077	282,353	286,430	110.1%	101.4%
600 Capital Outlay							
640 Machinery & Equipment	2,090	5,000	0	5,000	5,000	100.0%	100.0%
Transfers Out	8,944	8,944	8,944	8,944	8,944	100.0%	100.0%
Total Expenditures	\$923,580	\$956,922	\$905,509	\$970,693	\$948,611	99.1%	97.7%

Transfers Out and Debt Service

The following table details the changes that have occurred in this account from 2013 through the proposed 2015 budget:

INTERFUND TRANSFERS

	2013	2014	2015
	Actual	Year-End	Proposed
	Actual	Estimate	Budget
Operating Transfer to Capital (476 / 478)	\$2,100,000	\$2,000,000	\$2,000,000
Connection Charge Transfer (476 / 478)	450,000	500,000	500,000
Terrace Heights Debt Coverage Contribution ⁽¹⁾ (478)	60,000	60,000	60,000
Union Gap Debt Coverage Contribution ⁽¹⁾ (478)	121,500	121,500	121,500
Wastewater Treatment Plant Reserve (472)	131,850	486,650	527,400
Total	\$2,863,350	\$3,168,150	\$3,208,900

(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

	2013	2014	2015	
	Actual	Year-End	Proposed	Maturity
	Actual	Estimate	Budget	Date
Revenue Bonds				
2003 Wastewater Series A	846,444	264,244	0	11/01/2014
2013 Wastewater Ref 2003 Series B	312,100	902,100	1,165,300	11/01/2023
2008 Wastewater	414,813	415,813	411,413	11/01/2027

	2013 Actual	2014 Year-End Estimate	2015 Proposed Budget	Maturity Date
Intergovernmental Loans				
1994 Wastewater Facility Rehabilitation	171,358	0	0	7/01/2013
1994 Wastewater Collection System Improvement	41,513	41,308	0	7/01/2014
1995 Headworks/Digester Rehabilitation	167,459	166,643	166,643	7/01/2015
1995 King Street Collection System	11,977	11,919	11,919	7/01/2015
2001 Fruitvale Neighborhood Water Wastewater Project	80,924	80,730	80,730	7/01/2021
2005 River Road – 16th to 40th Ave	132,011	131,701	131,701	7/01/2025
2007 Ultra Violet Disinfection	130,190	129,886	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	84,449	84,449	2029
SRF L1100008 – Wastewater Treatment Plant	3,969	10,000	10,000	3/31/2033
2012 IW Reactor, Pump Station & NE Power Distribution	174,465	210,002	210,002	9/01/2031
L1200019 P2305 – Industrial Waste Anaerobic	0	0	0	3/31/2033
PC13-961-059 P2327 Industrial Wastewater Main Ext	7,867	3,429	3,429	6/01/2032
Total	<u>2,520,731</u>	<u>2,477,865</u>	<u>2,431,113</u>	

	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Transfers Out & Debt Service							
Expenses							
700 Debt Service Principal	\$866,299	\$739,220	\$930,277	\$739,220	\$739,220	100.0%	100.0%
800 Debt Service Int/Other	56,056	36,398	72,585	36,398	36,398	100.0%	100.0%
Transfers Out	4,462,348	1,609,947	5,625,948	1,609,947	1,609,947	100.0%	100.0%
Total Expenditures	<u>\$5,384,703</u>	<u>\$2,385,565</u>	<u>\$6,628,809</u>	<u>\$2,385,565</u>	<u>\$2,385,565</u>	100.0%	100.0%

Revenues

This service unit reflects the sale of permits, charges to Union Gap and Terrace Heights for wastewater treatment and testing, interest, the sale of fixed assets and salvage and from wastewater connection charges, which will ultimately be redistributed to the 476 Fund (Wastewater Construction Fund).

	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
Beginning Balance	\$1,505,221	\$1,906,382	\$2,012,349	\$2,012,349	\$2,997,144	157.2%	148.9%
320 Licenses & Permits	822,446	748,680	950,380	839,500	801,000	107.0%	95.4%
340 Chrgs f/Goods & Services	18,609,892	18,339,046	20,457,914	19,510,090	20,005,486	109.1%	102.5%
360 Miscellaneous Revenues	-302,333	17,900	23,801	14,541	13,700	76.5%	94.2%
370 Prop & Trust Gains	602,641	578,177	747,972	628,177	578,177	100.0%	92.0%
380 Nonrevenues	0	32,939	0	92,939	32,939	100.0%	35.4%
390 Other Financing Sources	2,727	0	12,634	0	0	n/a	n/a
Transfers In	232,939	241,615	274,554	241,615	0	0.0%	0.0%
Total Revenues	<u>\$21,473,533</u>	<u>\$21,864,739</u>	<u>\$24,479,602</u>	<u>\$23,339,211</u>	<u>\$24,428,446</u>	111.7%	104.7%

UTILITIES & ENGINEERING
2015 BUDGET NARRATIVE

WASTEWATER CAPITAL FACILITIES - 472

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook, PE
Vacant

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.

Service Unit(s): 739.

BUDGET SUMMARY

Dept 472 Wastewater Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>12/31/14</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
739 Wastewater Capital	\$10,711	\$400,000	\$107,043	\$400,000	\$600,000	150.0%	150.0%
Rev Summary By Service Unit							
340 Chrgs f/Goods & Svcs	\$18,418	\$18,150	\$56,817	\$45,000	\$72,600	400.0%	161.3%
360 Miscellaneous Revenues	500	500	500	500	0	0.0%	0.0%
390 Other Financing Sources	131,850	486,850	486,650	486,850	527,400	108.3%	108.3%
Total Revenues	<u>\$150,768</u>	<u>\$505,500</u>	<u>\$543,967</u>	<u>\$532,350</u>	<u>\$600,000</u>	118.7%	112.7%
Fund Balance							
Beginning Balance	\$875,535	\$976,035	\$1,015,592	\$1,015,592	\$1,147,941	117.6%	113.0%
Revenues Less Expenditures	140,057	105,500	436,924	132,350	0	0.0%	0.0%
Ending Balance	<u>\$1,015,592</u>	<u>\$1,081,535</u>	<u>\$1,452,516</u>	<u>\$1,147,942</u>	<u>\$1,147,941</u>	106.1%	100.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>12/31/14</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
400 Professional Svcs & Chgs	\$10,711	\$400,000	\$107,043	\$400,000	\$600,000	150.0%	100.0%

EXPLANATORY NARRATIVE

Wastewater Capital

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Wastewater Capital	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	\$10,711	\$400,000	\$107,043	\$400,000	\$600,000	150.0%	150.0%

Revenues

This account reflects the contribution from Terrace Heights and Union Gap to the Facility Reserve Fund in accordance with the 3-Party Agreement, interest and a transfer from Wastewater Operating (473).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$875,535	\$976,035	\$1,015,592	\$1,015,592	\$1,147,941	117.6%	113.0%
340 Chrgs f/Goods & Svcs	18,418	18,150	56,817	45,000	72,600	400.0%	161.3%
360 Miscellaneous Revenues	500	500	500	500	0	0.0%	0.0%
390 Other Financing Sources	131,850	486,850	486,650	486,850	527,400	108.3%	108.3%
Total Revenues	\$150,768	\$505,500	\$543,967	\$532,350	\$600,000	118.7%	112.7%

UTILITIES & ENGINEERING
2015 BUDGET NARRATIVE

WASTEWATER CAPITAL CONSTRUCTION - 476

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook, PE
Vacant

DEFINITION

This 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.

Strategic Initiatives

There was one budgeted Strategic Initiative identified for the 2015 budget in the amount of \$4,690,000, which was a list of projects that were to be funded from the three Wastewater Capital funds (472, 476 and 478). The majority of these expenditures are to be expended from Wastewater Capital – Construction (476).

Service Unit(s): 738.

BUDGET SUMMARY

Dept 476 Wastewater Cap Proj	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
738 Capital Improvement	\$3,290,740	\$4,793,813	\$920,384	\$1,887,000	\$3,280,000	68.4%	173.8%
Rev Summary By Service Unit							
390 Other Financing Sources	\$1,364,176	\$0	\$0	\$0	\$0	n/a	n/a
Transfers In	0	1,500,000	1,500,000	500,000	500,000	33.3%	100.0%
Total Revenues	<u>\$1,364,176</u>	<u>\$1,500,000</u>	<u>\$1,500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>	33.3%	100.0%
Fund Balance							
Beginning Balance	\$7,503,524	\$4,677,701	\$5,576,960	\$5,576,960	\$4,189,960	89.6%	75.1%
Revenues Less Expenditures	-1,926,564	-3,293,813	579,616	-1,387,000	-2,780,000	84.4%	200.4%
Ending Balance	<u>\$5,576,960</u>	<u>\$1,383,888</u>	<u>\$6,156,576</u>	<u>\$4,189,960</u>	<u>\$1,409,960</u>	101.9%	33.7%
Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Professional Svcs & Chgs	\$51,525	\$100,000	\$23,807	\$100,000	\$100,000	100.0%	3.0%
600 Capital Outlay	2,074,215	4,693,813	896,577	1,787,000	3,180,000	67.7%	97.0%
Transfers Out	1,165,000	0	0	0	0	n/a	0.0%
Total Expenditures	<u>\$3,290,740</u>	<u>\$4,793,813</u>	<u>\$920,384</u>	<u>\$1,887,000</u>	<u>\$3,280,000</u>	68.4%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement

This service unit consists of the following projects:

CAPITAL IMPROVEMENT PROJECTS

Fund 476 – Sewer Construction	2015 Capital
Unassigned Improvements / Repairs	\$880,000
Project 2228 Congdon Sewer Main	100,000
Project 2329 Toscana Dev. Castlevale/Fechter	350,000
Project 1911 Sewer System Evaluation	100,000
Project 2365 Beech St Interceptor Phase III	1,800,000
Project 2263 Building – Dry Storage	50,000
Total Sewer Construction	\$3,280,000

- Project 2365 (Beech St Interceptor Phase III) – The project will include construction of a new lift station east of the intersection of Beech and 15th Street. A pair of force mains will replace the existing, underperforming Speedway Interceptor that is incapable of accepting the additional flows associated with projected growth in north and west Yakima. The 15th Street collector geometry will be revised to drain north. The existing Race Street lift station will be abandoned. Additional interceptor piping will be constructed within the Beech Street right-of-way in anticipation of Phase 4 which will eliminate the current bottleneck at Beech and 7th Street thereby freeing up capacity for the anticipated growth regions in accordance with the Wastewater Master Plan.
- 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.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Capital Improvement	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$51,525	\$100,000	\$23,807	\$100,000	\$100,000	100.0%	100.0%
600 Capital Outlay							
620 Buildings	15,137	100,000	1,691	20,000	0	0.0%	0.0%
630 Impr Other Than Bldg	200	300,000	200	300,000	1,210,000	403.3%	403.3%
650 Construction Projects	2,058,878	4,293,813	894,686	1,467,000	1,970,000	45.9%	134.3%
Total	2,074,215	4,693,813	896,577	1,787,000	3,180,000	67.7%	178.0%
Transfers Out	1,165,000	0	0	0	0	n/a	0.0%
Total Expenditures	\$3,290,740	\$4,793,813	\$920,384	\$1,887,000	\$3,280,000	68.4%	173.8%

Revenues

For 2015, the only source of revenue into this fund is a transfer from Wastewater Operating (473).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$7,503,524	\$4,677,701	\$5,576,960	\$5,576,960	\$4,189,960	89.6%	75.1%
390 Other Financing Sources	1,364,176	0	0	0	0	n/a	n/a
Transfers In	0	1,500,000	1,500,000	500,000	500,000	33.3%	100.0%
Total Revenues	\$1,364,176	\$1,500,000	\$1,500,000	\$500,000	\$500,000	33.3%	100.0%

UTILITIES & ENGINEERING
2015 BUDGET NARRATIVE

WASTEWATER CAPITAL PROJECTS - 478

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook, PE
Vacant

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 2015 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.

Service Unit(s): 739.

BUDGET SUMMARY

Dept 478 WW Fac Cap Proj	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
739 Capital Improvement	\$9,666,631	\$9,663,679	\$2,211,238	\$3,754,000	\$810,000	8.4%	21.6%
Rev Summary By Service Unit							
330 Intergov't Revenues	\$0	\$0	\$80,086	\$80,086	\$0	n/a	0.0%
370 Prop/Trust Gains & Other	207,506	1,549,900	1,274,630	1,475,400	0	0.0%	0.0%
380 Nonrevenues	3,031,131	0	0	0	0	n/a	n/a
390 Other Financing Sources	443,669	6,265,000	0	300,000	3,000,000	47.9%	1000.0%
Transfers In	2,731,500	681,500	1,031,500	1,681,500	1,681,500	246.7%	100.0%
Total Revenues	\$6,413,806	\$8,496,400	\$2,386,216	\$3,536,986	\$4,681,500	55.1%	132.4%
Fund Balance							
Beginning Balance	\$313,769	\$1,703,507	-\$2,939,056	-\$2,939,056	-\$3,156,070	185.3%	107.4%
Revenues Less Expenditures	-3,252,825	-1,167,279	174,978	-217,014	3,871,500	331.7%	1784.0%
Ending Balance	-\$2,939,056	\$536,228	-\$2,764,078	-\$3,156,070	\$715,430	133.4%	22.7%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$1,454,426	\$1,900,000	\$1,317,531	\$200,000	\$100,000	5.3%	12.3%
600 Capital Outlay	8,212,205	7,763,679	893,707	3,554,000	710,000	9.1%	87.7%
Total Expenditures	\$9,666,631	\$9,663,679	\$2,211,238	\$3,754,000	\$810,000	8.4%	100.0%

EXPLANATORY NARRATIVE

The majority of the capital budget is for construction of facility improvements.

Capital Improvement

The 2015 project budget consists of the following:

WASTEWATER CAPITAL OUTLAYS

	2015 Capital Budget
Fund 478 – Wastewater Facility Project	
Project 2254 Security Upgrades (2014 Policy Issue)	\$100,000
Project 2267 NPDES/TMDL (Complete in March 2015)	325,000
Project 2326 Biosolids Screen (2013 Policy Issue)	285,000
Total Wastewater Facility Project	\$710,000

- Project 2254 (WWTP Security Upgrades) – This was 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 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.
- Project 2326 (Biosolids Screen) – This was a proposed 2014 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.

WASTEWATER PROFESSIONAL SERVICES

	2015 Capital Budget
Fund 478 – Wastewater Facility Project	
Professional Services	\$90,000
Project 2234 State Route 24 Levy Setback	10,000
Total Professional Services	\$100,000

- 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)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Capital Projects	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$1,454,426	\$1,900,000	\$1,317,531	\$200,000	\$100,000	5.3%	50.0%
600 Capital Outlays							
630 Impr Other Than Bldg	23,804	296,196	97,777	1,195,000	425,000	143.5%	35.6%
650 Construction Projects	8,188,401	7,467,483	795,930	2,359,000	285,000	3.8%	12.1%
Total	8,212,205	7,763,679	893,707	3,554,000	710,000	9.1%	20.0%
Total Expenditures	\$9,666,631	\$9,663,679	\$2,211,238	\$3,754,000	\$810,000	8.4%	21.6%

Revenues

The revenue estimates for 2015 consist of debt coverage participation from Union Gap and Terrace Heights in accordance with the 4-Party Agreement and capital & connection charge transfers from the Wastewater Operating fund (473).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$313,769	\$1,703,507	-\$2,939,056	-\$2,939,056	-\$3,156,070	185.3%	107.4%
330 Intergov't Revenues	0	0	80,086	80,086	0	n/a	0.0%
370 Prop & Trust Gains	207,506	1,549,900	1,274,630	1,475,400	0	0.0%	0.0%
380 Nonrevenues	3,031,131	0	0	0	0	n/a	n/a
390 Other Financing Sources	443,669	6,265,000	0	300,000	3,000,000	47.9%	1000.0%
Transfers In	2,731,500	681,500	1,031,500	1,681,500	1,681,500	246.7%	100.0%
Total Revenues	\$6,727,575	\$10,199,907	-\$552,840	\$597,930	\$1,525,430	15.0%	255.1%

STORMWATER OPERATING - 441

*Utilities & Engineering Director
Wastewater Division Manager*

*Debbie Cook, PE
Vacant*

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

The City completed a Stormwater Collection System Master Plan in 2014. 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, 2015. These increased compliance activities will definitely have a larger impact on the Stormwater Program; directly affecting future stormwater utility rates for the community.

Since the City's current stormwater permit will remain in effect through August of 2015, 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 in 2011 to be extended for 2015.

Service Unit(s): 746.

AUTHORIZED PERSONNEL

For 2015, the total authorized personnel funded by this division is 9.80 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	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Wastewater				
1272	Wastewater Manager	0.15	0.15	0.15
7123	Department Assistant III	0.18	0.18	0.02
8313	WWTP Operator	0.02	0.02	0.06
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	0.25
8326	Laboratory Chemist	0.05	0.05	0.00
8732	Wastewater Maintenance Specialist	3.75	3.75	6.50
8733	Wastewater Maintenance Crew Leader	1.25	1.25	0.00
11102	Utility Engineer	1.00	1.00	0.85
11106	Surface Water Engineer	0.00	0.00	1.00
11615	Administrative Assistant for Wastewater	0.00	0.00	0.15
13201	Wastewater Maintenance Supervisor	0.00	0.35	0.35
15104	Pretreatment Supervisor	0.02	0.02	0.02
15105	Wastewater Operation Superintendent	0.00	0.00	0.10
Engineering				
1170	Director of Utilities	0.05	0.05	0.05
1271	City Engineer	0.05	0.04	0.00
3120	Design Engineer	0.50	0.12	0.12
4141	Construction Inspector	0.00	0.10	0.10
8701	Street Inspector	0.00	0.10	0.10
10601	Engineering Contracts Specialist	0.05	0.05	0.05
11101	Construction Supervisor	0.00	0.10	0.10
11104	Senior Engineer	0.00	0.04	0.04
11106	Surface Water Engineer	1.00	1.00	0.00
11107	Chief Engineer	0.05	0.04	0.04
Water				
8751	Utilities Locator/Safety Coordinator	0.10	0.10	0.10
Total Budgeted Personnel ⁽¹⁾		8.97	8.91	10.53

(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 2015, 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
746 Administrative	\$2,063,834	\$2,325,519	\$2,319,147	\$2,315,822	\$3,353,229	144.2%	144.8%
Rev Summary By Service Unit							
340 Chrgs f/Goods & Svcs	12,724	15,000	2,332	2,000	1,000	6.7%	50.0%
360 Miscellaneous Revenues	2,149,146	2,150,000	2,264,687	2,150,000	2,150,000	100.0%	100.0%
Total Revenues	<u>\$2,161,870</u>	<u>\$2,165,000</u>	<u>\$2,267,020</u>	<u>\$2,152,000</u>	<u>\$2,151,000</u>	99.4%	100.0%
Fund Balance							
Beginning Balance	\$1,365,147	\$1,449,369	\$1,463,183	\$1,463,183	\$1,299,362	89.7%	88.8%
Revenues Less Expenditures	98,036	-160,519	-52,128	-163,822	-1,202,229	749.0%	733.9%
Ending Balance	<u>\$1,463,183</u>	<u>\$1,288,850</u>	<u>\$1,411,055</u>	<u>\$1,299,361</u>	<u>\$97,133</u>	7.5%	7.5%
Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$471,253	\$554,486	\$442,571	\$464,473	\$632,968	114.2%	18.9%
200 Benefits	183,324	198,629	177,922	186,884	246,934	124.3%	7.4%
Sub-Total Salaries & Benefits	654,577	753,115	620,493	651,357	879,901	116.8%	26.2%
300 Operating Supplies	30,668	50,000	26,133	40,000	50,000	100.0%	1.5%
400 Other Services/Charges	631,764	786,790	675,311	698,850	764,328	97.1%	22.8%
500 Intergovernmental Svcs	61,825	72,000	35,915	39,000	34,000	47.2%	1.0%
600 Capital Outlays	0	12,000	9,680	15,000	15,000	125.0%	0.4%
Transfers Out	685,000	651,615	951,615	871,615	1,610,000	247.1%	48.0%
Total Expenditures	<u>\$2,063,834</u>	<u>\$2,325,519</u>	<u>\$2,319,147</u>	<u>\$2,315,822</u>	<u>\$3,353,229</u>	144.2%	100.0%

EXPLANATORY NARRATIVE

In 2014 the Wastewater Division began to implement 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 it was determined that additional staffing would 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. In 2014 FCS Group was hired to provide a rate study that would encompass the needs of not only stormwater, but for the wastewater division as a whole. This rate study has been put on hold for the 2015 fiscal year.

Administration

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 included a rate study for the stormwater utility to determine rates for the next 3 years.

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 and 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. In addition, the Stormwater Permit issued by Ecology is paid from this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Administrative	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$458,867	\$533,986	\$429,253	\$448,673	\$610,918	114.4%	136.2%
120 Overtime	703	3,000	1,537	1,000	3,000	100.0%	300.0%
130 Special Pay	8,493	5,500	10,233	11,000	8,250	150.0%	75.0%
140 Retire/Term Cashout	3,191	12,000	1,548	3,800	10,800	90.0%	284.2%
Total	471,253	554,486	442,571	464,473	632,968	114.2%	136.3%
200 Benefits	183,324	198,629	177,922	186,884	246,934	124.3%	132.1%
300 Operating Supplies							
310 Office & Oper Supplies	11,489	30,000	13,718	20,000	30,000	100.0%	150.0%
320 Fuel	19,179	20,000	12,415	20,000	20,000	100.0%	100.0%
Total	30,668	50,000	26,133	40,000	50,000	100.0%	125.0%
400 Other Services/Charges							
410 Professional Services	218,871	323,970	234,895	258,970	292,073	90.2%	112.8%
420 Communications	1,349	1,484	1,993	2,180	2,180	146.9%	100.0%
430 Trans & Training	7	500	809	500	500	100.0%	100.0%
440 Taxes & Assessments	167,001	158,200	161,626	167,000	167,000	105.6%	100.0%
450 Oper Rentals & Leases	0	4,000	0	4,000	4,000	100.0%	100.0%
470 Public Utility Services	3,261	3,500	5,051	3,500	3,675	105.0%	105.0%
480 Repairs & Maintenance	232,668	270,936	232,309	238,500	250,000	92.3%	104.8%
490 Miscellaneous	8,608	24,200	38,628	24,200	44,900	185.5%	185.5%
Total	631,764	786,790	675,311	698,850	764,328	97.1%	109.4%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	61,825	72,000	35,915	39,000	34,000	47.2%	87.2%
600 Capital Outlay							
640 Machinery & Equipment	0	12,000	9,680	15,000	15,000	125.0%	100.0%
Transfers Out	685,000	651,615	951,615	871,615	1,610,000	247.1%	184.7%
Total Expenditures	\$2,063,834	\$2,325,519	\$2,319,147	\$2,315,822	\$3,353,229	144.2%	144.8%

Revenue

Revenues in this service unit consist of Stormwater charges and assessments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$1,365,147	\$1,449,369	\$1,463,183	\$1,463,183	\$1,299,362	89.7%	88.8%
340 Chrgs f/Goods & Svcs	12,724	15,000	2,332	2,000	1,000	6.7%	50.0%
360 Miscellaneous Revenues	2,149,146	2,150,000	2,264,687	2,150,000	2,150,000	100.0%	100.0%
Total Revenues	<u>\$2,161,870</u>	<u>\$2,165,000</u>	<u>\$2,267,020</u>	<u>\$2,152,000</u>	<u>\$2,151,000</u>	99.4%	100.0%

STORMWATER CAPITAL - 442

*Utilities & Engineering Director
Wastewater Division Manager*

*Debbie Cook, PE
Vacant*

DEFINITION

This fund provides resources for Surface/Stormwater System planning and collection system capital improvements. Revenues are dependent on a line item transfer from Stormwater Utility (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 2014. The plan identified \$672 million in capital improvement needs for the City's stormwater system. The Stormwater capital budget has \$600,000 available in 2015 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, the Mill Site re-development, and Randall Park could add value to these projects with improved drainage that incorporates enhancing the appearance and function of our built environment.

Strategic Initiatives

There was one budgeted Strategic Initiative identified for the 2015 budget in the amount of \$2,025,000, which included both the issues with localized flooding/water quality issues and the improvements in existing projects (i.e. N. 1st Street, Cascade Mill site and Randall Park resizing).

Service Unit(s): 752.

BUDGET SUMMARY

Dept 442 Stormwater Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
752 Capital Improvement	\$160,812	\$790,000	\$87,619	\$790,000	\$2,025,000	256.3%	256.3%
Rev Summary By Service Unit							
330 Intergovernmental Rev	\$104,455	\$94,000	\$7,708	\$94,000	\$0	0.0%	0.0%
390 Other Financing Sources	0	0	0	10,000	40,000	n/a	400.0%
Transfers In	425,000	350,000	650,000	570,000	900,000	257.1%	157.9%
Total Revenues	<u>\$529,455</u>	<u>\$444,000</u>	<u>\$657,708</u>	<u>\$674,000</u>	<u>\$940,000</u>	211.7%	139.5%
Fund Balance							
Beginning Balance	\$992,090	\$1,166,613	\$1,360,733	\$1,360,733	\$1,244,734	106.7%	91.5%
Revenues Less Expenditures	368,643	-346,000	570,089	-116,000	-1,085,000	313.6%	935.3%
Ending Balance	<u>\$1,360,733</u>	<u>\$820,613</u>	<u>\$1,930,823</u>	<u>\$1,244,733</u>	<u>\$159,734</u>	19.5%	12.8%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$36,729	\$25,000	\$64,520	\$25,000	\$25,000	100.0%	1.2%
600 Capital Outlays	124,083	765,000	23,099	765,000	2,000,000	261.4%	98.8%
Total Expenditures	<u>\$160,812</u>	<u>\$790,000</u>	<u>\$87,619</u>	<u>\$790,000</u>	<u>\$2,025,000</u>	256.3%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement

The projects included in this budget are:

- North 1st Street Revitalization (\$1,790,000)
- Randall Park pond resizing (\$50,000)
- Cascade Mill site (\$160,000)
- Contingency (\$25,000)
- The unspent portion of the 2014 budget will be carried forward to localized flooding or water quality issues.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Capital Improvement	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$26,968	\$25,000	\$64,520	\$25,000	\$25,000	100.0%	100.0%
480 Repairs & Maintenance	9,761	0	0	0	0	n/a	n/a
Total	36,729	25,000	64,520	25,000	25,000	100.0%	100.0%
650 Construction Projects	124,083	765,000	23,099	765,000	2,000,000	261.4%	261.4%
Total Expenditures	<u>\$160,812</u>	<u>\$790,000</u>	<u>\$87,619</u>	<u>\$790,000</u>	<u>\$2,025,000</u>	256.3%	256.3%

Revenue

Revenues include a DOE contribution and a transfer from Stormwater Operating (441).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$992,090	\$1,166,613	\$1,360,733	\$1,360,733	\$1,244,734	106.7%	91.5%
330 Intergovernmental	104,455	94,000	7,708	94,000	0	0.0%	0.0%
390 Other Financing Sources	0	0	0	10,000	40,000	n/a	400.0%
Transfers In	425,000	350,000	650,000	570,000	900,000	257.1%	157.9%
Total Revenues	<u>\$1,521,545</u>	<u>\$1,610,613</u>	<u>\$2,018,441</u>	<u>\$2,034,733</u>	<u>\$2,184,734</u>	135.6%	107.4%

WATER OPERATING - 474

*Utilities & Engineering Director
Water / Irrigation Manager*

*Debbie Cook, PE
Dave Brown*

DEFINITION

This fund 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.

While the move to automated meter reading is almost complete, there are several issues on the immediate horizon that will have significant economic impacts on the utility – these include issues related to the Water Plant intake, Safe Drinking Water Act rule modification and implementation, Endangered Species Act (ESA), State Salmon Recovery Programs, and 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, Polymer used to aid coagulation in both raw and recycled water 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 almost complete - some 19,000 meters have been installed into the new system leaving about 650 to go. The project was funded by a Public Works Trust Fund Loan for \$5,000,000 and additional funding was supplied by the Wastewater Division.

Water Rate Study

A water rate study for the years 2013 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 2013 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 2014. A new study reflecting the true costs for the capital program was conducted in the spring 2014. This updated study, proposes for a 4% revenue increase in each year starting in 2015 and ending in 2018. No rate increase was implemented in 2015.

Closer analysis of the 2014 study update shows that the utility can choose not to implement the indicated 4% increase, taking no increase at all in 2015 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.

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.

Service Unit(s): 762, 764, 765, 766, 771, 772, 846, 847, 848, 849, 865 & 866

PERFORMANCE STATISTICS

	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Fire Suppression Administration			
Fire Hydrants Painted	311	279	0
City Fire Hydrants Tested ⁽¹⁾	502	628	615
Fire Hydrants Repaired	37	40	45
Fire Hydrants Replaced	10	15	20
New Fire Hydrants Installed	15	28	28

Potable Water Distribution			
Water Meters in Place	18,650	18,750	18,850
New Water Services Installed	68	70	75
New Fire Services Installed	12	12	15
Water Service Meter Sets Replaced	151	175	200
Number of Water Meters Replaced	277	600	300
Number of Water Main Breaks	2	2	5

Potable Water Supply			
Millions of Gallons of Water Produced	3,762	3819	3800
Number of Water Quality Complaints	14	7	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	2013 Actual	2014 Amended Budget	2015 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⁾	4.00	4.00	0.00
8251	Waterworks Device Technician	2.00	2.00	2.00
8252	Water Device Crew Leader ⁽²⁾	1.00	1.00	0.00
8253	Water Meter Infrastructure Crew Leader ⁽²⁾	0.00	0.00	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 ⁽³⁾	3.00	3.00	6.00
8742	Waterworks Specialist II ⁽³⁾	6.00	6.00	3.00
8744	Water Distribution Crew Leader	3.00	3.00	3.00
8745	Waterworks Drafting/Service Rep	1.00	1.00	1.00
8751	Utilities Locator/Safety Coordinator	1.00	1.00	1.00
11105	Water/Irrigation Engineer	1.00	1.00	1.00
13501	Water Distribution Supervisor	1.00	1.00	1.00
15201	Water Treatment Plant Supervisor	1.00	1.00	1.00
Total Personnel⁽⁴⁾		35.00	35.00	31.00

- (1) Water Service Specialists were moved back to Utility Services in 2015 due to a reorganization. This does not affect the total Water budget, as Utility Services has consistently paid for these positions.
- (2) The Water Meter Infrastructure Crew Leader replaced the Water Device Crew Leader in 2015 due to a reorganization.
- (3) Waterworks Specialist I is upgraded to Waterworks Specialist II upon passing performance exam.
- (4) Water funds 1.55 FTE's in Codes (022) and Engineering (041) and 1.85 FTE's are funded by Irrigation, Wastewater and Stormwater.

BUDGET SUMMARY

Dept 474 Water Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
762 Fire Suppression	\$274,912	\$318,084	\$213,901	\$249,530	\$0	0.0%	0.0%
764 Potable Water District	2,068,695	2,169,960	2,090,801	2,152,267	2,524,424	116.3%	117.3%
765 Potable Water Supply	1,722,577	1,778,754	1,722,468	1,780,667	1,862,443	104.7%	104.6%
766 Water Administration	34,306	33,419	34,410	33,419	0	0.0%	0.0%
771 Capital Administration	54,709	97,674	92,961	104,314	118,370	121.2%	113.5%
772 Potable Water Admin	4,051,329	3,894,562	4,223,675	3,992,414	3,954,371	101.5%	99.0%
Debt Service	332,536	730,196	642,494	596,898	887,972	121.6%	148.8%
Total Expenditures	\$8,539,064	\$9,022,649	\$9,020,711	\$8,909,509	\$9,347,579	103.6%	104.9%

Rev Summary By Service Unit

340 Chrgs f/Goods & Svcs	\$8,208,994	\$7,617,000	\$8,641,103	\$8,415,000	\$8,581,000	112.7%	102.0%
360 Miscellaneous Revenues	52,847	170,000	429,403	90,800	93,000	54.7%	102.4%
370 Prop/Trust Gains & Other	326,980	209,000	262,072	201,000	202,000	96.7%	100.5%
380 Nonrevenues	0	1,500	0	0	0	0.0%	n/a
390 Other Financing Sources	0	0	2,622	2,622	0	n/a	0.0%
Total Revenues	\$8,588,821	\$7,997,500	\$9,335,201	\$8,709,422	\$8,876,000	111.0%	101.9%

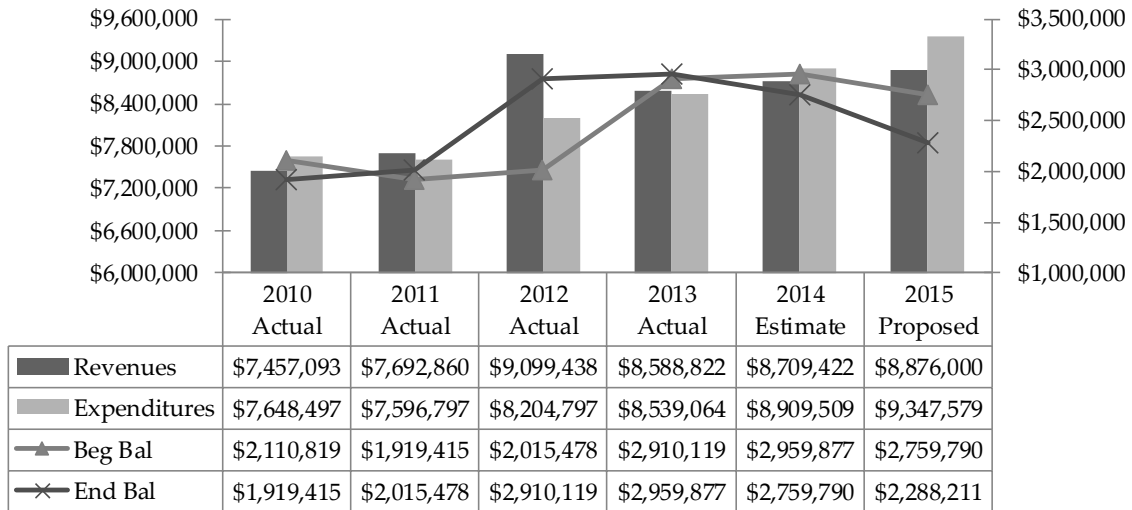
Fund Balance

Beginning Balance	\$2,910,120	\$2,406,577	\$2,959,877	\$2,959,877	\$2,865,962	119.1%	96.8%
Revenues Less Expenditures	49,757	-1,025,149	314,489	-200,087	-471,579	46.0%	235.7%
Ending Balance	\$2,959,877	\$1,381,428	\$3,274,366	\$2,759,790	\$2,394,383	173.3%	86.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$1,766,481	\$1,866,808	\$1,792,328	\$1,903,031	\$1,964,617	105.2%	21.0%
200 Benefits	758,704	699,046	678,698	699,046	742,237	106.2%	7.9%
Sub-Total Salaries & Benefits	2,525,185	2,565,854	2,471,026	2,602,077	2,706,854	105.5%	29.0%
300 Operating Supplies	658,478	699,360	626,615	440,310	501,660	71.7%	5.4%
400 Professional Svcs & Chgs	3,926,726	3,769,842	4,026,030	3,742,827	3,843,496	102.0%	41.1%
500 Intergovernmental Svcs	0	64,497	0	64,497	64,497	100.0%	0.7%
600 Capital Outlay	6,542	12,000	84,150	282,000	212,000	1766.7%	2.3%
700 Debt Service Principal	302,946	699,439	566,104	566,105	751,095	107.4%	8.0%
800 Debt Service Int/Other	29,589	30,757	76,390	30,793	136,877	445.0%	1.5%
Transfers Out	1,089,597	1,180,900	1,170,397	1,180,900	1,131,100	95.8%	12.1%
Total Expenditures	\$8,539,064	\$9,022,649	\$9,020,711	\$8,909,509	\$9,347,579	103.6%	100.0%

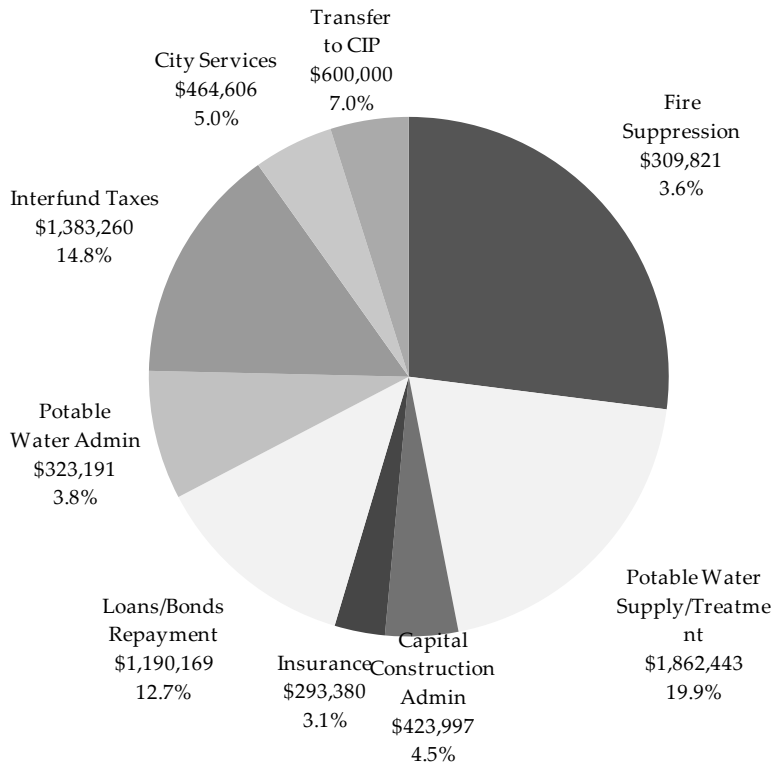
EXPLANATORY NARRATIVE

WATER OPERATING FUND FINANCIAL DATA



WATER OPERATING FUND

\$9,347,579 – Total 2015 Expenditure Budget



Fire Suppression

There are no proposed expenditures for 2015 in this service unit as these expenditures were moved to Potable Water.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Fire Suppression	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$125,332	\$147,226	\$122,383	\$147,226	\$0	0.0%	0.0%
120 Overtime	2,429	2,500	2,006	2,500	0	0.0%	0.0%
130 Special Pay	3,874	2,280	4,570	4,665	0	0.0%	0.0%
140 Retire/Term Cashout	420	500	477	500	0	0.0%	0.0%
Total	132,055	152,506	129,436	154,891	0	0.0%	0.0%
200 Benefits	55,165	56,685	52,517	56,685	0	0.0%	0.0%
300 Operating Supplies							
310 Office & Oper Supplies	43,844	57,000	538	150	0	0.0%	0.0%
400 Professional Svcs & Chgs							
430 Trans & Training	0	500	0	500	0	0.0%	0.0%
450 Rentals & Leases	13,004	13,004	13,004	13,004	0	0.0%	0.0%
480 Repairs & Maintenance	12,173	16,389	300	2,300	0	0.0%	0.0%
490 Miscellaneous	671	4,000	106	4,000	0	0.0%	0.0%
Total	25,848	33,893	13,410	19,804	0	0.0%	0.0%
Transfers Out	18,000	18,000	18,000	18,000	0	0.0%	0.0%
Total Expenditures	\$274,912	\$318,084	\$213,901	\$249,530	\$0	0.0%	0.0%

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 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. This account also provides funds for public notices, cross connection notices and advertising for replacement employees.

Account 480 Repairs and Maintenance – Contractor services e.g. water quality testing, 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Potable Water Distribution	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$772,752	\$824,084	\$792,460	\$824,084	\$988,929	120.0%	120.0%
120 Overtime	20,749	20,000	16,647	20,000	22,500	112.5%	112.5%
130 Special Pay	30,261	20,440	35,587	35,440	37,077	181.4%	104.6%
140 Retire/Term Cashout	2,756	500	2,542	2,600	3,000	600.0%	115.4%
Total	826,518	865,024	847,237	882,124	1,051,506	121.6%	119.2%
200 Benefits	354,525	352,266	342,473	352,266	428,020	121.5%	121.5%
300 Operating Supplies							
310 Office & Oper Supplies	112,555	101,000	355,252	156,000	213,000	210.9%	136.5%
320 Fuel	45,040	45,000	42,134	45,000	45,000	100.0%	100.0%
340 Items Pchsd f/Resale	257,852	255,000	-973	0	0	0.0%	n/a
350 Small Tools & Equip	13,034	9,000	16,829	10,000	9,000	100.0%	90.0%
Total	428,480	410,000	413,243	211,000	267,000	65.1%	126.5%
400 Professional Svcs & Chgs							
410 Professional Services	1,528	2,500	1,174	2,500	2,500	100.0%	100.0%
420 Communications	7,327	8,746	6,434	8,746	8,429	96.4%	96.4%
430 Trans & Training	1,006	3,500	3,082	3,500	4,000	114.3%	114.3%
440 Taxes & Assessments	174,998	190,100	186,657	190,000	190,000	99.9%	100.0%
450 Oper Rentals/Leases	73,899	75,688	75,388	75,688	88,692	117.2%	117.2%
470 Public Utility Services	2,245	3,844	4,146	3,844	3,878	100.9%	100.9%
480 Repairs & Maintenance	77,091	125,093	104,027	99,500	103,300	82.6%	103.8%
490 Miscellaneous	19,537	26,200	11,941	16,100	52,100	198.9%	323.6%
Total	357,630	435,671	392,848	399,878	452,898	104.0%	113.3%
600 Capital Outlays							
630 Impr Other Than Bldg	0	0	0	200,000	200,000	n/a	100.0%
640 Machinery & Equipment	6,542	12,000	0	12,000	12,000	100.0%	100.0%
Total	6,542	12,000	0	212,000	212,000	1766.7%	100.0%
Transfers Out	95,000	95,000	95,000	95,000	113,000	118.9%	118.9%
Total Expenditures	\$2,068,695	\$2,169,960	\$2,090,801	\$2,152,267	\$2,524,424	116.3%	117.3%

Potable Water Supply

The 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. Also included is response to customer emergencies, operator absences, equipment failures, water quality emergencies related to weather.

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 310 Office and Operating Supplies – Items bought with this service unit include Aluminum Chlorhydrate (used as a coagulant), salt (purchased to make chlorine for disinfection at the water treatment plant with the on-site sodium hypochlorite generator), Chlorine (at the wells), Polyelectrolyte (used as a filter and coagulant aid), Fluoride (to prevent dental cavities) and Caustic Soda (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. Also included is advertising for replacement operators and other advertisements associated with water quality

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Potable Water Supply	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$529,211	\$565,872	\$522,859	\$565,872	\$597,966	105.7%	105.7%
120 Overtime	52,852	55,000	56,898	55,000	55,000	100.0%	100.0%
130 Special Pay	14,821	8,142	17,289	18,142	18,224	223.8%	100.5%
140 Retire/Term Cashout	146	5,805	5,213	9,510	5,000	86.1%	52.6%
Total	597,030	634,819	602,258	648,524	676,190	106.5%	104.3%
200 Benefits	242,751	226,203	224,221	226,203	239,080	105.7%	105.7%
300 Operating Supplies							
310 Office & Oper Supplies	172,717	218,200	202,722	213,700	220,200	100.9%	103.0%
320 Fuel	8,227	6,160	5,657	6,160	6,160	100.0%	100.0%
350 Small Tools & Equip	5,211	8,000	4,152	9,000	8,000	100.0%	88.9%
Total	186,154	232,360	212,531	228,860	234,360	100.9%	102.4%
400 Professional Svcs & Chgs							
410 Professional Services	862	4,000	6,345	16,000	11,000	275.0%	68.8%
420 Communications	1,315	1,518	1,074	1,518	1,602	105.5%	105.5%
430 Trans & Training	482	1,400	1,400	1,400	1,400	100.0%	100.0%
440 Taxes & Assessments	174,998	190,000	186,657	190,000	190,000	100.0%	100.0%
470 Public Utility Services	375,370	305,112	366,995	306,162	321,312	105.3%	104.9%
480 Repairs & Maintenance	35,807	49,442	15,258	28,100	28,600	57.8%	101.8%
490 Miscellaneous	80,408	106,500	64,180	106,500	131,500	123.5%	123.5%
Total	669,241	657,972	641,908	649,680	685,414	104.2%	105.5%
600 Capital Outlay							
640 Machinery & Equipment	0	0	14,150	0	0	n/a	n/a
Transfers Out	27,400	27,400	27,400	27,400	27,400	100.0%	100.0%
Total Expenditures	\$1,722,577	\$1,778,754	\$1,722,468	\$1,780,667	\$1,862,443	104.7%	104.6%

Fire Suppression Administration

There are no proposed expenditures for 2015 in this service unit as these expenditures were moved to Potable Water.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Water Administration	Actual	Amended Budget	Actual 12/31/14	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	\$26,412	\$25,694	\$0	0.0%	0.0%
130 Special Pay	250	0	125	0	0	n/a	n/a
140 Retire/Term Cashout	719	688	719	688	0	0.0%	0.0%
Total	26,663	26,382	27,256	26,382	0	0.0%	0.0%
200 Benefits	7,644	7,037	7,155	7,037	0	0.0%	0.0%
Total Expenditures	\$34,306	\$33,419	\$34,410	\$33,419	\$0	0.0%	0.0%

Capital Administration

This service unit provides for Capital Improvements Program administration. Salaries in this unit have increased due to moving the funding for several positions from the potable water administration unit 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Capital Administration	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$37,701	\$68,906	\$59,541	\$68,906	\$75,361	109.4%	109.4%
120 Overtime	0	1,000	485	1,000	1,000	100.0%	100.0%
130 Special Pay	400	0	250	400	400	n/a	100.0%
140 Retire/Term Cashout	653	500	7,613	500	500	100.0%	100.0%
Total	38,754	70,406	67,889	70,806	77,261	109.7%	109.1%
200 Benefits	13,175	21,766	17,905	21,766	25,275	116.1%	116.1%
300 Operating Supplies							
320 Fuel	0	0	302	300	300	n/a	100.0%
400 Professional Svcs & Chgs							
420 Communications	967	702	842	702	794	113.1%	113.1%
430 Trans & Training	441	1,500	429	1,500	1,500	100.0%	100.0%
480 Repairs & Maintenance	0	0	3,537	5,500	6,500	n/a	118.2%
490 Miscellaneous	1,372	3,300	2,057	3,740	3,740	113.3%	100.0%
Total	2,779	5,502	6,865	11,442	12,534	227.8%	109.5%
Transfers Out	0	0	0	0	3,000	n/a	n/a
Total Expenditures	\$54,709	\$97,674	\$92,961	\$104,314	\$118,370	121.2%	113.5%

Potable Water Administration

The purpose of this service unit is to administer the operation of the potable 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 – This line item includes the defense of the City’s water rights for water right transfers and the assistance in the development of legislation critical to the needs of the City. Also included are the 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Potable Water Admin	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$137,831	\$114,351	\$115,521	\$114,351	\$154,308	134.9%	134.9%
120 Overtime	0	1,500	65	1,500	1,500	100.0%	100.0%
130 Special Pay	1,516	1,820	1,229	3,013	1,665	91.5%	55.3%
140 Retire/Term Cashout	6,114	0	1,437	1,440	2,188	n/a	151.9%
Total	145,461	117,671	118,253	120,304	159,661	135.7%	132.7%
200 Benefits	85,443	35,089	34,426	35,089	49,863	142.1%	142.1%
400 Professional Svcs & Chgs							
410 Professional Services	656,713	732,423	733,866	732,423	787,986	107.6%	107.6%
420 Communications	1,151	722	905	941	1,104	152.9%	117.3%
430 Trans & Training	815	2,500	788	2,500	2,500	100.0%	100.0%
440 Taxes & Assessments	1,636,243	1,383,260	1,706,475	1,383,260	1,383,260	100.0%	100.0%
490 Miscellaneous	576,305	517,900	528,964	542,900	517,800	100.0%	95.4%
Total	2,871,227	2,636,805	2,970,999	2,662,024	2,692,650	102.1%	101.2%
500 Intergovernmental Svcs							
550 Equity Transfer	0	64,497	0	64,497	64,497	100.0%	100.0%
600 Capital Outlay							
610 Land	0	0	70,000	70,000	0	n/a	0.0%
Transfers Out	949,197	1,040,500	1,029,997	1,040,500	987,700	94.9%	94.9%
Total Expenditures	<u>\$4,051,329</u>	<u>\$3,894,562</u>	<u>\$4,223,675</u>	<u>\$3,992,414</u>	<u>\$3,954,371</u>	101.5%	99.0%

Debt Service

The proposed expenditures in this service unit are for debt service payments.

DEBT SERVICE

Expenditures	2013 Actual	2014 Amended Budget	2015 Proposed Budget	Date Of Maturity
Water Treatment Plant Improvement PW Trust Fund Loan	134,725	134,725	134,725	2023
Water Treatment Plant Impr PW Trust Fund Loan Interest	7,073	6,736	6,059	2023
Drinking Water State Revolving Fund (SRF) Loan	47,073	47,073	47,073	2025
Interest on Drinking Water SRF Loan	3,001	2,766	2,543	2025
Gardner Park Well PWTF Loan	121,149	121,149	121,149	2030
Gardner Park Well PWTF Loan Interest	9,389	8,447	8,447	2030
Recycle Drinking Water SRF Loan	623	0	184,990	2033
Recycle Drinking Water SRF Interest	0	0	52,732	2033
Automated Meter Read PWTF Loan	0	0	263,158	2033
Automated Meter Read PWTF Interest	9,503	0	67,106	2033
Total	332,536	320,896	887,982	

	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Debt Service							
Expenses							
700 Debt Service Principal	\$302,946	\$699,439	\$566,104	\$566,105	\$751,095	107.4%	132.7%
800 Debt Service Int/Other	29,589	30,757	76,390	30,793	136,877	445.0%	444.5%
Total Expenditures	<u>\$332,536</u>	<u>\$730,196</u>	<u>\$642,494</u>	<u>\$596,898</u>	<u>\$887,972</u>	121.6%	148.8%

Revenue

Revenue for this fund comes from the following sources:

- Sale of Materials – Meters and meter sets, water main taps and materials sold to other divisions and developers.
- Water 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 Charges – Connection fees.
- Base Irrigation Charges – Connection fees when using domestic water for irrigation.
- Distribution Connection Charges – Connection fees for connecting to the distribution system.

Note: There was a one-time accounting change that resulted in additional miscellaneous revenue in 2014 – this category is expected to return to prior levels in 2015.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$2,910,120	\$2,406,577	\$2,959,877	\$2,959,877	\$2,865,962	119.1%	96.8%
340 Chrgs f/Goods & Svcs	8,208,994	7,617,000	8,641,103	8,415,000	8,581,000	112.7%	102.0%
360 Miscellaneous Revenues	52,847	170,000	429,403	90,800	93,000	54.7%	102.4%
370 Prop/Trust Gains & Other	326,980	209,000	262,072	201,000	202,000	96.7%	100.5%
380 Nonrevenues	0	1,500	0	0	0	0.0%	n/a
390 Other Financing Sources	0	0	2,622	2,622	0	n/a	0.0%
Total Revenues	<u>\$8,588,821</u>	<u>\$7,997,500</u>	<u>\$9,335,201</u>	<u>\$8,709,422</u>	<u>\$8,876,000</u>	111.0%	101.9%

UTILITIES & ENGINEERING
2015 BUDGET NARRATIVE

WATER CAPITAL - 477

*Utilities & Engineering Director
Water / Irrigation Manager*

*Debbie Cook, PE
Dave Brown*

DEFINITION

This 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.

The Capital Outlay budget represents the CIP program adopted in the 2011 Water System Plan and the associated Cost of Service and Rate Study.

Strategic Initiatives

There was one budgeted Strategic Initiative identified for the 2015 budget in the amount of \$2,500,000, which included the projects listed below:

- Install replacement water main as part of the N. 1st Street Improvements.
- Replacement of private water mains, connecting dead end water mains, installing water main extensions, replacing large meter installations and water fill stations.
- Study and design a method to redirect the Naches River back toward the water plant intake.
- Install new security gate at the WTP.
- Complete the Kissel Well repair.

Service Unit(s): 773.

BUDGET SUMMARY

Dept 477 Water Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 12/31/14</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
773 Capital Improvement	\$6,588,041	\$5,525,019	\$4,169,101	\$4,620,000	\$2,670,000	48.3%	57.8%
Rev Summary By Service Unit							
370 Prop & Trust Gains	\$0	\$0	\$0	\$250,000	\$0	n/a	0.0%
390 Other Financing Sources	5,377,591	1,514,800	2,750,929	2,750,929	0	0.0%	0.0%
Transfers In	1,765,000	750,000	725,000	750,000	750,000	100.0%	100.0%
Total Revenues	<u>\$7,142,591</u>	<u>\$2,264,800</u>	<u>\$3,475,929</u>	<u>\$3,750,929</u>	<u>\$750,000</u>	33.1%	20.0%
Fund Balance							
Beginning Balance	\$3,810,836	\$3,615,836	\$4,365,386	\$4,365,386	\$3,496,315	96.7%	80.1%
Revenues Less Expenditures	554,550	-3,260,219	-693,172	-869,071	-1,920,000	58.9%	220.9%
Ending Balance	<u>\$4,365,386</u>	<u>\$355,617</u>	<u>\$3,672,213</u>	<u>\$3,496,315</u>	<u>\$1,576,315</u>	443.3%	45.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Professional Svcs & Chgs	\$96,818	\$0	\$0	\$0	\$0	n/a	0.0%
600 Capital Outlay	6,491,223	5,525,019	4,169,101	4,620,000	2,670,000	48.3%	100.0%
Total Expenditures	\$6,588,041	\$5,525,019	\$4,169,101	\$4,620,000	\$2,670,000	48.3%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement

The total capital outlay is detailed below. Funds budgeted in the 2014 year-end estimate and not spent are brought forward to 2015.

DOMESTIC WATER CAPITAL OUTLAY

Capital Outlay/Capital Improvements 2015	477 Fund
Water Main N 1 st Street (Project #2391)	\$1,360,000
Water Main Replacement (Project #2393)	150,000
Intake, River redirection (Project #2335)	1,000,000
New security Gate at WTP (Project #2392)	20,000
Kissel Well Repair	140,000
Total Capital Outlay	\$2,670,000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Capital Improvement	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	\$96,818	\$0	\$0	\$0	\$0	n/a	n/a
600 Capital Outlay							
640 Machinery & Equipment	4,846,625	500,000	15,178	800,000	0	0.0%	0.0%
650 Construction Projects	1,644,598	5,025,019	4,153,923	3,820,000	2,670,000	53.1%	69.9%
Total	6,491,223	5,525,019	4,169,101	4,620,000	2,670,000	48.3%	57.8%
Total Expenditures	\$6,588,041	\$5,525,019	\$4,169,101	\$4,620,000	\$2,670,000	48.3%	57.8%

Revenue

The total 2015 projected revenue is comprised of a transfer from the Water operating fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$3,810,836	\$3,615,836	\$4,365,386	\$4,365,386	\$3,496,315	96.7%	80.1%
370 Prop & Trust Gains	0	0	0	250,000	0	n/a	0.0%
390 Other Financing Sources	5,377,591	1,514,800	2,750,929	2,750,929	0	0.0%	0.0%
Transfers In	1,765,000	750,000	725,000	750,000	750,000	100.0%	100.0%
Total Revenues	\$10,953,427	\$5,880,636	\$7,841,315	\$8,116,315	\$4,246,315	72.2%	52.3%

IRRIGATION OPERATING - 475

*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 2015 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 2013 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 2013. 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 2013. 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 at the Nelson Dam and 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.

Service Unit(s): 782.

PERFORMANCE STATISTICS

	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Irrigation Supply			
Feet of Irrigation Main Replaced by Irrigation Crew	120	160	850
Number of Irrigation Services Replaced	116	145	100
Number of Irrigation Main Leaks	102	62	50
Number of Service Work Orders	1,321	1,919	1,300

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
8671	Irrigation Specialist I ⁽¹⁾	1.00	1.00	2.00
8672	Irrigation Specialist II ⁽¹⁾	3.00	3.00	2.00
8673	Irrigation Crew Leader	2.00	2.00	2.00
13401	Irrigation Supervisor	1.00	1.00	1.00
Total Personnel⁽²⁾		7.00	7.00	7.00

- (1) Irrigation Specialist I is an entry level position; upon certification there's an automatic upgrade to Irrigation Specialist II.
 (2) Irrigation funds 1.54 FTE's in Codes (022), Engineering (041) and Water (474).

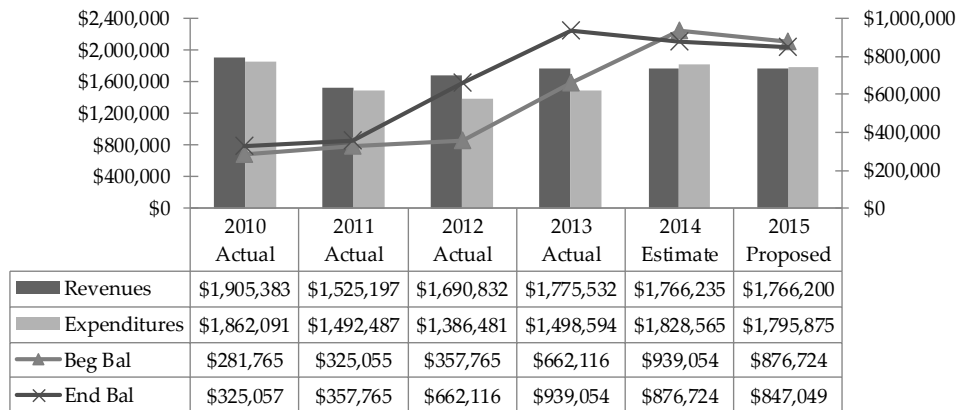
BUDGET SUMMARY

Dept 475 Irrigation Operating	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Exp Summary By Service Unit							
782 Irrigation Ops & Maint	\$1,498,594	\$2,063,884	\$1,985,333	\$1,828,565	\$1,795,875	87.0%	98.2%
Rev Summary By Service Unit							
340 Chrgs f/Goods & Svcs	\$1,774,297	\$1,765,400	\$1,896,959	\$1,765,535	\$1,765,500	100.0%	100.0%
360 Miscellaneous Revenues	1,235	700	500	700	700	100.0%	100.0%
Total Revenues	<u>\$1,775,532</u>	<u>\$1,766,100</u>	<u>\$1,897,459</u>	<u>\$1,766,235</u>	<u>\$1,766,200</u>	100.0%	100.0%
Fund Balance							
Beginning Balance	\$662,115	\$919,142	\$939,053	\$939,053	\$876,723	95.4%	93.4%
Revenues Less Expenditures	276,938	-297,784	-87,874	-62,330	-29,675	10.0%	47.6%
Ending Balance	<u>\$939,053</u>	<u>\$621,358</u>	<u>\$851,179</u>	<u>\$876,723</u>	<u>\$847,048</u>	136.3%	96.6%

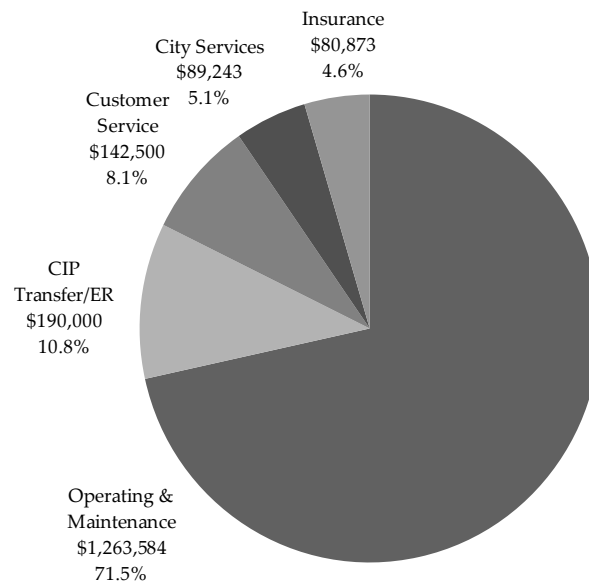
Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% of Total
100 Salaries & Wages	\$499,802	\$484,585	\$469,607	\$499,801	\$515,339	106.3%	28.7%
200 Benefits	208,704	189,372	185,671	189,372	206,150	108.9%	11.5%
Sub-Total Salaries & Benefits	708,506	673,958	655,278	689,174	721,489	107.1%	40.2%
300 Operating Supplies	81,856	74,000	85,556	82,000	81,000	109.5%	4.5%
400 Professional Svcs & Chgs	684,988	745,926	724,500	737,391	773,386	103.7%	43.1%
600 Capital Outlay	3,244	0	0	0	0	n/a	0.0%
Transfers Out	20,000	570,000	520,000	320,000	220,000	38.6%	12.3%
Total Expenditures	<u>\$1,498,594</u>	<u>\$2,063,884</u>	<u>\$1,985,333</u>	<u>\$1,828,565</u>	<u>\$1,795,875</u>	87.0%	100.0%

EXPLANATORY NARRATIVE

IRRIGATION OPERATING FUND FINANCIAL DATA



IRRIGATION OPERATING FUND \$1,766,200 – Total Expenditure Budget



Irrigation Operations & Maintenance

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

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, along with lump sum distributions as set forth in bargaining agreements.

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. Also included is revenue for public notices and replacement employee advertisement.

PROFESSIONAL SERVICES – SU 342

Item	Purpose
Dig Locate service	Mandatory for locate notices
Herbicide applicators	Annual renewal of mandatory license
Commercial Driver’s license renewal physical	Annual renewal of mandatory license
Engineering services	Consulting for permits easements
Attorneys	Defense of Water Rights, easements, permits

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Irrigation Ops & Maint	Actual	Amended Budget	Actual	Estimated	Projected	from	from
			12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$466,900	\$462,095	\$433,384	\$466,595	\$482,498	104.4%	103.4%
120 Overtime	11,748	12,000	18,554	16,100	15,000	125.0%	93.2%
130 Special Pay	15,622	9,990	16,350	15,990	16,040	160.6%	100.3%
140 Retire/Term Cashout	5,533	500	1,319	1,116	1,800	360.0%	161.3%
Total	499,802	484,585	469,607	499,801	515,339	106.3%	103.1%
200 Benefits	208,704	189,372	185,671	189,372	206,150	108.9%	108.9%
300 Operating Supplies							
310 Office/Oper Supplies	59,265	52,000	65,907	62,000	62,000	119.2%	100.0%
320 Fuel Consumed	16,199	18,000	14,193	15,000	15,000	83.3%	100.0%
350 Small Tools & Equip	6,392	4,000	5,455	5,000	4,000	100.0%	80.0%
Total	81,856	74,000	85,556	82,000	81,000	109.5%	98.8%

400 Professional Svcs & Chgs							
410 Professional Services	154,398	164,675	170,111	165,735	174,116	105.7%	105.1%
420 Communications	2,353	2,274	2,641	2,374	2,368	104.1%	99.7%
430 Trans & Training	101	1,000	40	1,000	1,000	100.0%	100.0%
440 Taxes & Assessments	86	100	99	100	100	100.0%	100.0%
450 Oper Rentals & Leases	7,494	7,812	6,912	7,812	7,812	100.0%	100.0%
470 Public Utility Services	360,679	379,100	367,160	372,890	384,250	101.4%	103.0%
480 Repairs & Maintenance	14,318	32,565	19,143	25,440	25,440	78.1%	100.0%
490 Miscellaneous	145,560	158,400	158,394	162,040	178,300	112.6%	110.0%
Total	684,988	745,926	724,500	737,391	773,386	103.7%	104.9%
600 Capital Outlay							
640 Machinery & Equipment	3,244	0	0	0	0	n/a	n/a
Transfers Out	20,000	570,000	520,000	320,000	220,000	38.6%	68.8%
Total Expenditures	<u>\$1,498,594</u>	<u>\$2,063,884</u>	<u>\$1,985,333</u>	<u>\$1,828,565</u>	<u>\$1,795,875</u>	87.0%	98.2%

Revenue

Revenue for the 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$662,115	\$919,142	\$939,053	\$939,053	\$876,723	95.4%	93.4%
340 Chrgs f/Goods & Svcs	1,774,297	1,765,400	1,896,959	1,765,535	1,765,500	100.0%	100.0%
360 Miscellaneous Revenues	1,235	700	500	700	700	100.0%	100.0%
Total Revenues	<u>\$663,350</u>	<u>\$919,842</u>	<u>\$939,553</u>	<u>\$939,753</u>	<u>\$877,423</u>	95.4%	93.4%

IRRIGATION CAPITAL - 479

*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 interfund loan of \$979,000 was obtained in 2013 (this loan has been paid in full). 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. However, experience in the design and construction of the improvements has allowed for a delay of the second revenue bond. At present, Irrigation is on schedule to use a pay-as-you-go plan which may be augmented by an Interfund loan should the need arise. A road map for reconstruction for the General – 308 System has been adopted and completed. The project is split into four phases and each phase was 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 2013.

Strategic Initiatives

There was one budgeted Strategic Initiative identified for the 2015 budget in the amount of \$1,250,000, which included the projects listed below:

- 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.
- Construction of second half of the West Yakima System.
- Pump Station and Main improvements.

Service Unit(s): 783.

BUDGET SUMMARY

Dept 479 Irrigation Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
783 Capital Improvement	\$796,777	\$1,621,504	\$1,184,938	\$1,060,129	\$1,567,742	96.7%	147.9%
Rev Summary By Service Unit							
340 Chrgs f/Goods & Svcs	\$1,241,231	\$1,240,000	\$1,250,951	\$1,240,000	\$1,240,000	100.0%	100.0%
360 Miscellaneous Revenues	1,032	1,062	4	60	60	5.6%	100.0%
Transfers In	0	500,000	500,000	300,000	190,000	38.0%	63.3%
Total Revenues	<u>\$1,242,263</u>	<u>\$1,741,062</u>	<u>\$1,750,955</u>	<u>\$1,540,060</u>	<u>\$1,430,060</u>	82.1%	92.9%
Fund Balance							
Beginning Balance	\$58,847	\$454,784	\$504,333	\$504,333	\$984,263	216.4%	195.2%
Revenues Less Expenditures	445,486	119,558	566,017	479,931	-137,682	115.2%	28.7%
Ending Balance	<u>\$504,333</u>	<u>\$574,342</u>	<u>\$1,070,350</u>	<u>\$984,264</u>	<u>\$846,581</u>	147.4%	86.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
600 Capital Outlay	\$37,087	\$1,300,000	\$863,434	\$738,000	\$1,250,000	96.2%	79.7%
700 Debt Service Principal	435,819	0	0	0	0	n/a	0.0%
800 Debt Service Int/Other	2,367	0	0	0	0	n/a	0.0%
Transfers Out	321,504	321,504	321,504	322,129	317,742	98.8%	20.3%
Total Expenditures	<u>\$796,777</u>	<u>\$1,621,504</u>	<u>\$1,184,938</u>	<u>\$1,060,129</u>	<u>\$1,567,742</u>	96.7%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement

CAPITAL IMPROVEMENT EXPENDITURES

Capital Outlay/Capital Improvements 2015	479 Fund
Fruitvale Canal Diversion Study	500,000
Bond Repayment (last payment in 2033)	317,742
Construction of second half of the West Yakima System	725,000
Pump Station - Main Improvement	25,000
Total Capital Outlay	<u>1,567,742</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Capital Improvement	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
600 Capital Outlay							
650 Construction Projects	\$37,087	\$1,300,000	\$863,434	\$738,000	\$1,250,000	96.2%	169.4%
700 Debt Service Principal	435,819	0	0	0	0	n/a	0.0%
800 Debt Service Int/Other	2,367	0	0	0	0	n/a	n/a
Transfers Out	321,504	321,504	321,504	322,129	317,742	98.8%	98.6%
Total Expenditures	\$796,777	\$1,621,504	\$1,184,938	\$1,060,129	\$1,567,742	96.7%	147.9%

Revenue

Revenues are from Irrigation Assessment fees and interfund transfers. Funds budgeted in the 2014 year-end estimate and not spent will be brought forward to 2015.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$58,847	\$454,784	\$504,333	\$504,333	\$984,263	216.4%	195.2%
340 Chrgs f/Goods & Svcs	1,241,231	1,240,000	1,250,951	1,240,000	1,240,000	100.0%	100.0%
360 Miscellaneous Revenues	1,032	1,062	4	60	60	5.6%	100.0%
Transfers In	0	500,000	500,000	300,000	190,000	38.0%	63.3%
Total Revenues	\$1,242,263	\$1,741,062	\$1,750,955	\$1,540,060	\$1,430,060	82.1%	92.9%

UTILITIES & ENGINEERING
2015 BUDGET NARRATIVE

ENGINEERING - 041
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.

Strategic Initiatives

There were two budgeted Strategic Initiative identified for the 2015 budget. \$1.3 million was budgeted for the North 1st Street revitalization and \$600,000 for finalization of the Yakima Railroad Grade Separation project.

Service Unit(s): 700.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1170	Director of Utilities & Engineering	1.00	1.00	1.00
1271	City Engineer ⁽¹⁾	1.00	1.00	0.00
3120	Design Engineer	3.00	3.00	3.00
4141	Construction Inspector	1.00	1.00	1.00
4622	Traffic Technician ⁽²⁾	0.00	2.00	0.00
8701	Street Inspector	1.00	1.00	1.00
10601	Engineering Contracts Specialist	1.00	1.00	1.00

Class Code	Position Title	2013	2014	2015
		Actual	Amended Budget	Proposed Budget
11101	Construction Supervisor	1.00	1.00	1.00
11103	Supervising Traffic Engineer ⁽²⁾	0.00	1.00	0.00
11104	Senior Engineer	1.00	1.00	1.00
11106	Surface Water Engineer ⁽³⁾	1.00	1.00	0.00
11107	Chief Engineer	1.00	1.00	1.00
Total Personnel ⁽⁴⁾		12.00	15.00	10.00

- (1) One City Engineer was delete in 2015.
- (2) Two Traffic Technician positions were transferred from Public Works to Engineering for the 2014 budget year. These positions, as well as the Supervising Traffic Engineer position were to be used to implement and administer the new Street Cut Ordinance per strategic initiative, as well as other ROW engineering issues. In 2015, this program was eliminated, since the scope of the street cut ordinance was modified.
- (3) The Surface Water Engineer positions was moved to Wastewater in 2015.
- (4) 2.91 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
700 Eng Plans & Services	\$654,156	\$1,109,632	\$798,763	\$845,776	\$890,530	80.3%	105.3%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended Budget	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$443,222	\$777,501	\$543,857	\$553,397	\$547,452	70.4%	61.5%
200 Personnel Benefits	159,032	266,974	176,849	221,773	186,155	69.7%	20.9%
Sub-Total Salaries & Benefits	602,253	1,044,475	720,706	775,170	733,607	70.2%	82.4%
300 Supplies	14,258	17,000	12,592	20,000	21,000	123.5%	2.4%
400 Other Services/Charges	29,664	40,177	57,485	42,626	127,943	318.4%	14.4%
Transfers Out	7,980	7,980	7,980	7,980	7,980	100.0%	0.9%
Total Expenditures	\$654,156	\$1,109,632	\$798,763	\$845,776	\$890,530	80.3%	100.0%

EXPLANATORY NARRATIVE

Engineering Plans & Services

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.

Work planned for 2015 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
- Contract for Pavement Condition Index
- 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

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. Part of the cost containment measure to develop funding for the voted charter change to fund Parks Capital by an additional \$750,000 per year included eliminating the three traffic engineering staff and contracting for the pavement condition index update. This contract is estimated to cost \$80,000, and is included in this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Eng Plans & Services	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$418,969	\$764,501	\$528,570	\$538,847	\$532,032	69.6%	98.7%
120 Overtime	179	1,000	3,845	5,000	5,000	500.0%	100.0%
130 Special Pay	1,214	0	4,897	3,000	2,420	n/a	80.7%
140 Retire/Term Cashout	22,860	12,000	6,545	6,550	8,000	66.7%	122.1%
Total	443,222	777,501	543,857	553,397	547,452	70.4%	98.9%
200 Personnel Benefits	159,032	266,974	176,849	221,773	186,155	69.7%	83.9%
300 Supplies							
310 Office & Oper Supplies	8,606	10,000	8,209	10,000	10,000	100.0%	100.0%
320 Fuel Consumed	4,875	6,000	1,494	6,000	6,000	100.0%	100.0%
350 Small Tools & Equip	778	1,000	2,888	4,000	5,000	500.0%	125.0%
Total	14,258	17,000	12,592	20,000	21,000	123.5%	105.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Eng Plans & Services	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
400 Other Services & Charges							
410 Professional Services	11,513	12,419	37,504	12,419	93,651	754.1%	754.1%
420 Communications	9,087	10,477	7,893	10,477	10,268	98.0%	98.0%
430 Trans/Training	856	4,000	261	4,000	6,000	150.0%	150.0%
470 Public Utility Services	0	118	0	118	123	104.5%	104.5%
480 Repairs/Maintenance	4,849	4,863	5,173	7,400	7,800	160.4%	105.4%
490 Miscellaneous	3,359	8,300	6,655	8,212	10,100	121.7%	123.0%
Total	29,664	40,177	57,485	42,626	127,943	318.4%	300.1%
Transfers Out	7,980	7,980	7,980	7,980	7,980	100.0%	100.0%
Total Expenditures	<u>\$654,156</u>	<u>\$1,109,632</u>	<u>\$798,763</u>	<u>\$845,776</u>	<u>\$890,530</u>	80.3%	105.3%

Revenue

Items included in this service unit include primarily charges for services provided to capital projects, along with sale of plans & specifications and assessments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Dedicated Revenue	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
340 Chrgs f/Goods & Svcs	\$518,458	\$862,500	\$504,189	\$661,000	\$536,500	62.2%	81.2%

UTILITIES & ENGINEERING
2015 BUDGET NARRATIVE

ARTERIAL STREET CAPITAL - 142

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.

Service Unit(s): 711, 712, 713, 807 & 812.

BUDGET SUMMARY

Dept 142 Arterial Street	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 12/31/14</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
711/712 Capital Improvement	\$6,307,833	\$5,106,566	\$2,954,742	\$3,799,078	\$1,881,134	36.8%	49.5%
Rev Summary By Service Unit							
330 Intergovernmental Rev	\$2,302,264	\$3,460,300	\$1,717,725	\$2,411,425	\$1,744,238	50.4%	72.3%
360 Miscellaneous Revenues	609,004	291,476	351,553	356,476	6,476	2.2%	1.8%
390 Other Financing Sources	5,000,000	0	0	0	0	n/a	n/a
Transfers In	83,271	72,199	70,904	72,199	72,199	100.0%	100.0%
Total Revenues	<u>\$7,994,539</u>	<u>\$3,823,975</u>	<u>\$2,140,182</u>	<u>\$2,840,100</u>	<u>\$1,822,913</u>	47.7%	64.2%
Fund Balance							
Beginning Balance	\$495,100	\$1,748,436	\$2,181,806	\$2,181,806	\$1,222,902	69.9%	56.0%
Revenues Less Expenditures	1,686,706	-1,282,591	-814,560	-958,978	-58,221	4.5%	6.1%
Ending Balance	<u>\$2,181,806</u>	<u>\$465,845</u>	<u>\$1,367,246</u>	<u>\$1,222,828</u>	<u>\$1,164,681</u>	250.0%	95.2%
<u>Exp Summary By Type</u>	<u>2013 Actual</u>	<u>2014 Amended Budget</u>	<u>2014 Actual 12/31/14</u>	<u>2014 Estimated Year-End</u>	<u>2015 Projected Budget</u>	<u>% Chng from 2 to 5</u>	<u>% of Total</u>
400 Professional Svcs & Chgs	\$3,823,203	\$1,210,000	\$10,323	\$45,000	\$5,000	0.4%	0.3%
600 Capital Outlay	2,110,151	3,623,400	1,544,768	2,354,160	1,603,500	44.3%	85.2%
700 Debt Service Principal	99,153	53,251	53,251	53,251	53,251	100.0%	2.8%
800 Debt Service Int/Other	3,052	1,065	799	1,065	533	50.0%	0.0%
Transfers Out	272,274	218,850	1,345,601	1,345,602	218,850	100.0%	11.6%
Total Expenditures	<u>\$6,307,833</u>	<u>\$5,106,566</u>	<u>\$2,954,742</u>	<u>\$3,799,078</u>	<u>\$1,881,134</u>	36.8%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement

Projects scheduled and budgeted for 2015 using this fund are:

CAPITAL IMPROVEMENT EXPENDITURES

Fund 142 Expenditures		2015 Projected
Construction Projects		
0000	Project Contingency	\$105,000
1867	Annual Traffic Calming Program	20,000
1872	Annual Bridge Inspection	5,000
2143	Nob Hill / Fair Avenue Rebuild (Design)	24,900
2282	64 th Nob Hill to Tieton	943,600
2340	N. 1 st St Revitalization	20,000
2344	Lincoln Corridor Safety	315,000
2410	Airport – 21 st Avenue Improvements	175,000
Total Construction Projects		<u>\$1,608,500</u>
Debt Service		
1526	Fair Avenue (Maturity Date July 1, 2015)	53,784
1944	River Road – N. 16th Ave to Fruitvale	218,850
Total Debt Service		<u>272,634</u>
Total Fund 142 Expenditures		<u>\$1,881,134</u>

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Capital Improvements	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$2,649	\$270,000	\$10,323	\$45,000	\$5,000	1.9%	11.1%
480 Repairs & Maintenance	3,820,554	940,000	0	0	0	0.0%	n/a
Total	3,823,203	1,210,000	10,323	45,000	5,000	0.4%	11.1%
600 Capital Outlay							
630 Impr Other Than Bldg	100	0	100	101	0	n/a	0.0%
650 Construction Projects	2,110,051	3,623,400	1,544,668	2,354,059	1,603,500	44.3%	68.1%
Total	2,110,151	3,623,400	1,544,768	2,354,160	1,603,500	44.3%	68.1%
700 Debt Service Principal	99,153	53,251	53,251	53,251	53,251	100.0%	100.0%
800 Debt Service Int/Other	3,052	1,065	799	1,065	533	50.0%	50.0%
Transfers Out	272,274	218,850	1,345,601	1,345,602	218,850	100.0%	16.3%
Total Expenditures	<u>\$6,307,833</u>	<u>\$5,106,566</u>	<u>\$2,954,742</u>	<u>\$3,799,078</u>	<u>\$1,881,134</u>	36.8%	49.5%

Revenue

Revenues are detailed in the following charts

GENERAL REVENUES

Fund 142 Revenues		2014 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 (Federal Highway Admin. Grant)	21,538
2282	64 th and Tieton (State TIB Grant)	784,000
2340	N 1 st St revitalization (Federal Highway Admin. Grant)	17,300
2344	Lincoln Corridor (Federal Highway Admin. Grant)	315,000
0000	Arterial Street Gas Tax/Interest	607,400
Total Fund 142 Revenues		\$1,822,913

Year	Expenses and Revenues	2015 Projected
2014	Balance Forward	\$2,181,806
2014	Estimated Revenue	2,840,100
2014	Projected Expenditures	3,799,078
Balance at end of 2014		1,222,828
2015	Revenues	1,822,913
Total Estimated Resources		3,045,741
2015	Projected Expenditures	1,881,134
Balance at end of 2015		\$1,164,607

Revenue	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Actual	2014 Amended Budget	2014 Actual 12/31/14	2014 Estimated Year-End	2015 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Beginning Balance	\$495,100	\$1,748,436	\$2,181,806	\$2,181,806	\$1,222,902	69.9%	56.0%
330 Intergovernmental Rev	2,302,264	3,460,300	1,717,725	2,411,425	1,744,238	50.4%	72.3%
360 Miscellaneous Revenues	609,004	291,476	351,553	356,476	6,476	2.2%	1.8%
390 Other Financing Sources	5,000,000	0	0	0	0	n/a	n/a
Transfers In	83,271	72,199	70,904	72,199	72,199	100.0%	100.0%
Total Revenues	\$8,489,639	\$5,572,411	\$4,321,988	\$5,021,906	\$3,045,815	54.7%	60.7%

UTILITIES & ENGINEERING
2015 BUDGET NARRATIVE

STREET CAPITAL - 344

Utilities & Engineering Director

Debbie Cook, PE

DEFINITION

In August of 2014, 72% of voters supported a City Charter amendment requiring the City to invest at least \$2 million annually on the restoration or reconstruction of Yakima streets. With the cost to rehabilitate one lane mile of road with a grind and overlay project being approximately \$180,000, using a pay-as-you-go approach would allow approximately 11 lane mile to be rehabilitated each year. It was determined that the poor condition of the roadways warranted a more aggressive approach. Therefore, bonds were acquired in 2013 and 2014 that allowed the rehabilitation of approximately 120 lane miles of City streets. As a result of these projects, the average Pavement Condition Index (PCI) for the approximately 802 lane miles of City Streets has increased from 54 to 65. Approximately 2% of the roads are currently classified as failed, and 10% of the roads are projected to attain a failed classification by 2020. Public response to these projects to improve the condition of the streets has been very positive.

In 2015, the City entered into a Professional Services Agreement with Visual Pavement Rating Services to evaluate the condition of the City streets. (See discussion in Engineering (041) narrative under account 410 – Professional Services.)

Service Unit(s): 717 & 874.

BUDGET SUMMARY

Dept 344 Street Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
717 Capital Improvement	\$0	\$17,585,000	\$16,653,978	\$17,535,000	\$0	0.0%	0.0%
Rev Summary By Service Unit							
360 Miscellaneous Revenues	0	0	23,203	11,340	0	n/a	0.0%
390 Other Financing Sources	0	16,500,000	14,812,310	14,812,310	0	0.0%	0.0%
Transfers In	0	1,085,000	2,749,521	2,749,521	20,811	n/a	0.8%
Total Revenues	\$0	\$17,585,000	\$17,585,034	\$17,573,171	\$20,811	0.1%	0.1%
Fund Balance							
Beginning Balance	\$0	\$0	\$0	\$0	\$38,171	n/a	n/a
Revenues Less Expenditures	0	0	931,056	38,171	20,811	n/a	54.5%
Ending Balance	\$0	\$0	\$931,056	\$38,171	\$58,982	n/a	154.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
600 Capital Outlay	\$0	\$17,585,000	\$16,542,588	\$17,535,000	\$0	0.0%	n/a
800 Debt Service Int/Other	0	0	111,390	0	0	n/a	n/a
Total Expenditures	\$0	\$17,585,000	\$16,653,978	\$17,535,000	\$0	0.0%	n/a

EXPLANATORY NARRATIVE

Capital Improvement

The total available for the 2014 road rehabilitation included: Bond proceeds of \$14,812,310, the 1st year of the \$2 million transfer from General Fund (less debt service of about \$377,000 or \$1,623,000 and the balance of the 2013 bond proceeds of about \$1,100,000. Total resources available for the 014 project were \$17,627,038. After subtracting the cost of issuing bonds, there was about \$17,515,000 available for the project. \$16,542,588 was spent on the project in 2014, and the balance of about \$972,000 will be carried forward into 2015.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Capital Improvements	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
600 Capital Outlay							
650 Construction Projects	\$0	\$17,585,000	\$16,542,588	\$17,535,000	\$0	0.0%	0.0%
800 Debt Service Int/Other	0	0	111,390	0	0	n/a	n/a
Total Expenditures	\$0	\$17,585,000	\$16,653,978	\$17,535,000	\$0	0.0%	0.0%

Revenue

This service unit shows the money approved for road repairs. Most of the \$2 million related to the charter amendment will be used for debt service starting in 2015. The amendment has an escalator clause in it that requires the \$2 million to grow annually by an inflation factor. The inflation factor amounted to \$45,600, so the total transfer from General Fund is \$2,045,600 in 2015, with \$2,024,789 being used for debt service, and \$20,811 being transferred to this capital fund to be available for future road rehabilitation projects.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$0	\$0	\$0	\$0	\$38,171	n/a	n/a
360 Miscellaneous Revenues	0	0	23,203	11,340	0	n/a	0.0%
390 Other Financing Sources	0	16,500,000	14,812,310	14,812,310	0	0.0%	0.0%
Transfers In	0	1,085,000	2,749,521	2,749,521	20,811	n/a	0.8%
Total Revenues	\$0	\$17,585,000	\$17,627,038	\$17,573,171	\$58,982	0.3%	0.3%

UTILITIES & ENGINEERING
2015 BUDGET NARRATIVE

PUBLIC WORKS TRUST (REET 1) - 342

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.

Strategic Initiatives

There was one budgeted Strategic Initiative identified for the 2015 budget. \$440,000 was budgeted in this department to upgrade both elevators, areas of the second floor and lighting in City Hall.

Service Unit(s): 714, 831, 832, 861 & 873.

BUDGET SUMMARY

Dept 342 Pub Wks Trust REET 1	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
714 Capital Improvement	\$824,324	\$732,773	\$536,868	\$719,010	\$1,028,084	140.3%	143.0%
Rev Summary By Service Unit							
310 Taxes	\$651,928	\$590,000	\$737,165	\$700,000	\$750,000	127.1%	107.1%
360 Miscellaneous Revenues	2,000	2,000	2,000	2,000	2,000	100.0%	100.0%
Transfers In	0	84,306	0	84,306	84,449	100.2%	100.2%
Total Revenues	<u>\$653,928</u>	<u>\$676,306</u>	<u>\$739,165</u>	<u>\$786,306</u>	<u>\$836,449</u>	123.7%	106.4%
Fund Balance							
Beginning Balance	\$695,613	\$403,137	\$525,217	\$525,217	\$592,513	147.0%	112.8%
Revenues Less Expenditures	-170,396	-56,467	202,297	67,296	-191,635	339.4%	284.8%
Ending Balance	<u>\$525,217</u>	<u>\$346,670</u>	<u>\$727,515</u>	<u>\$592,513</u>	<u>\$400,878</u>	115.6%	67.7%
Exp Summary By Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
500 Intergovernmental Svcs	\$53,600	\$58,425	\$60,300	\$60,300	\$60,300	103.2%	5.9%
600 Capital Outlay	262,524	250,000	133,336	234,362	440,000	176.0%	42.8%
700 Debt Service Principal	255,050	149,693	101,912	149,693	128,591	85.9%	12.5%
800 Debt Service Int/Other	20,608	42,113	8,778	42,113	63,358	150.4%	6.2%
Transfers Out	232,542	232,542	232,542	232,542	335,835	144.4%	32.7%
Total Expenditures	<u>\$824,324</u>	<u>\$732,773</u>	<u>\$536,868</u>	<u>\$719,010</u>	<u>\$1,028,084</u>	140.3%	100.0%

EXPLANATORY NARRATIVE

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.

2015 AGREEMENT ALLOCATION

<u>Project Number</u>	<u>Project</u>	<u>2015 Proposed Budget</u>
2285	2nd and “A” Sidewalk Improvements	\$60,300

SCHEDULED 2015 PROJECTS

<u>Project Number</u>	<u>Project</u>	<u>2015 Proposed Budget</u>
1783	2013 City Hall Renovation (Continuation)	\$440,000

2015 DEBT SERVICE

<u>Year</u>	<u>Project Number</u>	<u>Project</u>	<u>2015 Debt</u>	<u>Date of Maturity</u>
2009	1818	Yakima Railroad Grade (Stormwater)	\$84,449	7/1/29
	2212	Upper Kiwanis Park Interfund	107,500	
			<u>\$191,949</u>	

2015 INTERFUND TRANSFERS

<u>Project Number</u>	<u>Project</u>	<u>2015 Proposed Budget</u>
0000	Operating Transfer (SunDome debt service)	\$40,000
2105	Fire Station 92 West Valley Addition (debt service transfer to 281)	71,935
2230	3rd Avenue – Mead to Chestnut (debt service transfer to 281)	120,607
0000	Operating Transfer (Parks Capital – Randall Park improvements)	103,293
Total Scheduled Interfund Distributions		<u><u>\$335,835</u></u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Capital Improvements	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
500 Intergovernmental Svcs							
520 Intergov't Agreements	\$53,600	\$58,425	\$60,300	\$60,300	\$60,300	103.2%	100.0%
600 Capital Outlay							
620 Buildings	44,896	250,000	133,336	225,000	440,000	176.0%	195.6%
630 Impr Other Than Bldg	217,628	0	0	9,362	0	n/a	0.0%
Total	262,524	250,000	133,336	234,362	440,000	176.0%	187.7%
700 Debt Service Principal	255,050	149,693	101,912	149,693	128,591	85.9%	85.9%
800 Debt Service Int/Other	20,608	42,113	8,778	42,113	63,358	150.4%	150.4%
Transfers Out	232,542	232,542	232,542	232,542	335,835	144.4%	144.4%
Total Expenditures	\$824,324	\$732,773	\$536,868	\$719,010	\$1,028,084	140.3%	143.0%

Revenues

Revenues consist of Real Estate Excise tax, interest and a transfer in from Stormwater (441) for repayment of debt service for project 1818.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$695,613	\$403,137	\$525,217	\$525,217	\$592,513	147.0%	112.8%
310 Taxes	651,928	590,000	737,165	700,000	750,000	127.1%	107.1%
360 Miscellaneous Revenues	2,000	2,000	2,000	2,000	2,000	100.0%	100.0%
Transfers In	0	84,306	0	84,306	84,449	100.2%	100.2%
Total Revenues	\$1,349,541	\$405,137	\$527,217	\$527,217	\$594,513	146.7%	112.8%

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES
2005 - 2014

	<u>2005</u>	<u>2006</u>	<u>2007</u>
Revenues			
Local Real Estate Excise Tax	\$878,934	\$894,037	\$1,056,417
Interest From Investments	0	78,136	86,820
Residual Equity Transfer(Water/Wastewater)	24,375	24,375	24,375
Operating Transfer(Street)	16,875	16,875	16,875
Operating Transfer(Irrigation)	33,750	33,750	33,750
Interlocal Grant Yakima County - Purchasing	0	0	0
Total Revenues	<u>\$953,934</u>	<u>\$1,047,173</u>	<u>\$1,218,237</u>
Expenditures			
Debt Service (PWTF – 1818 Underpass: End Date 2031)	\$0	\$0	\$0
Debt Service (1818 RR Grade Stormwater Loan)	0	0	0
Debt Service (P0653 – Tieton Dr.: Maturity - 2006)	39,600	38,463	0
Debt Service (P1133 – Nob Hill Over Pass: Maturity - 2007)	10,585	10,482	10,378
Debt Service (P1355 – Fruitvale Canal Wasteway: Maturity - 2011)	7,238	7,047	6,855
Debt Service (P1367 – Resignalization: Maturity - 2011)	44,047	43,626	43,204
Debt Service (P1455 – Fruitvale Canal Phase II: Maturity - 2013)	72,499	70,679	68,859
Debt Service (Upper Kiwanis Dev line of credit-Maturity - 2016)	0	0	0
Op Transfer – General Fund (SunDome Co. Bond: Maturity 2006 - 08)	40,000	40,000	40,000
Op Transfer – Debt Service Fund (1998 Street Bond: Maturity - 2008)	60,000	60,000	60,000
Op Transfer – Debt Service Fund (2007 Fire St. Bond: Maturity - 2022)	0	0	0
Op Transfer – Debt Svc Fund (2008 3rd / Mead Ave: Maturity - 2019)	0	0	0
Project #1783 – City Hall Facility / Parking Improvement	102,015	149,126	143,564
Project #2118 – Miller Pool Demolition / Basketball Court	103,552	-28	0
Project #2214 West Nob Hill Grind and Overlay	0	0	0
Project #2285 2 nd St Sidewalk County	0	0	0
Professional Service Assembly Hall	10,030	0	0
Project #2351 Franklin Park Parking Lot	0	0	0
Parking Maintenance	0	0	0
Capital Transfer f/Southeast Community Center Improvement P2169	0	160,000	0
Capital Transfer for Kiwanis 4th Ball Field P2171	0	550,000	0
Capital Transfer to Parks Capital Fund	0	0	200,000
Capital Transfer to Fire Capital Fund	0	0	200,000
Capital Transfer to CBD Capital Improvement Fund	0	0	0
Total Expenditures	<u>\$489,566</u>	<u>\$1,129,395</u>	<u>\$772,860</u>
Balance Available	<u><u>\$464,368</u></u>	<u><u>(\$82,222)</u></u>	<u><u>\$445,377</u></u>

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
\$755,841	\$541,616	\$516,570	\$464,344	\$563,801	\$651,928	\$737,165	\$7,060,653
60,000	13,000	13,000	3,000	10,000	2,000	2,000	267,956
24,375	24,375	24,375	24,375	0	0	0	170,625
16,875	16,875	16,875	16,875	0	0	0	118,125
33,750	33,750	33,750	33,750	0	0	0	236,250
0	13,216	0	0	0	0	0	13,216
<u>\$890,841</u>	<u>\$642,832</u>	<u>\$604,570</u>	<u>\$542,344</u>	<u>\$573,801</u>	<u>\$653,928</u>	<u>\$739,165</u>	<u>\$7,866,825</u>
\$0	\$0	\$5,072	\$167,145	\$167,123	\$167,509	\$0	\$506,849
0	0	0	7,723	4,720	1,807	3,576	17,826
0	0	0	0	0	0	0	78,063
0	0	0	0	0	0	0	31,445
6,664	6,473	0	0	0	0	0	34,277
42,783	42,361	0	0	0	0	0	216,021
67,039	65,219	63,398	61,579	0	0	0	469,272
0	0	0	0	4,178	107,500	107,500	219,178
40,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000
60,000	0	0	0	0	0	0	240,000
73,535	71,935	71,935	71,935	71,935	71,935	71,935	505,145
32,534	120,607	120,607	120,607	120,607	120,607	120,607	756,176
164,289	94,928	451,366	27,622	48,661	44,896	133,336	1,359,803
0	0	0	0	0	0	0	103,524
551,515	2,522	0	0	0	0	0	554,037
0	0	58,427	58,425	58,425	58,425	60,300	294,002
0	0	0	0	0	0	0	10,030
0	0	0	0	5,666	217,628	0	223,294
2,495	0	0	0	0	0	0	2,495
0	0	0	0	0	0	0	160,000
0	0	0	0	0	0	0	550,000
250,000	250,000	50,000	50,000	110,000	0	0	910,000
176,465	178,065	50,000	50,000	0	0	0	654,530
0	50,000	0	0	0	0	0	50,000
<u>\$1,467,319</u>	<u>\$922,110</u>	<u>\$910,805</u>	<u>\$655,036</u>	<u>\$631,315</u>	<u>\$830,307</u>	<u>\$537,254</u>	<u>\$8,345,967</u>
<u>(\$576,478)</u>	<u>(\$279,278)</u>	<u>(\$306,235)</u>	<u>(112,692)</u>	<u>(57,514)</u>	<u>(176,379)</u>	<u>201,911</u>	<u>-\$479,142</u>

UTILITIES & ENGINEERING
2015 BUDGET NARRATIVE

PUBLIC WORKS TRUST (REET 2) - 343

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.

Service Unit(s): 716 & 867.

BUDGET SUMMARY

Dept 343 Pub Wks Trust REET 2	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
716 Capital Improvement	\$506,822	\$772,787	\$772,787	\$772,787	\$1,572,787	203.5%	203.5%
Rev Summary By Service Unit							
310 Taxes	\$651,928	\$590,000	\$737,165	\$700,000	\$750,000	127.1%	107.1%
360 Miscellaneous Revenues	2,000	2,000	2,000	2,000	402,000	n/a	n/a
Total Revenues	<u>\$653,928</u>	<u>\$592,000</u>	<u>\$739,165</u>	<u>\$702,000</u>	<u>\$1,152,000</u>	194.6%	164.1%
Fund Balance							
Beginning Balance	\$437,954	\$513,132	\$585,060	\$585,060	\$514,273	100.2%	87.9%
Revenues Less Expenditures	147,106	-180,787	-33,622	-70,787	-420,787	232.8%	594.4%
Ending Balance	<u>\$585,060</u>	<u>\$332,345</u>	<u>\$551,438</u>	<u>\$514,273</u>	<u>\$93,486</u>	28.1%	18.2%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Operating Supplies	\$250,000	\$350,000	\$350,000	\$350,000	\$350,000	100.0%	22.3%
600 Capital Outlay	0	0	0	0	800,000	n/a	50.9%
700 Debt Service Principal	0	154,386	154,386	154,386	154,386	100.0%	9.8%
800 Debt Service Int/Other	0	11,579	11,579	11,579	11,579	100.0%	0.7%
Transfers Out	256,822	256,822	256,822	256,822	256,822	100.0%	16.3%
Total Expenditures	<u>\$506,822</u>	<u>\$772,787</u>	<u>\$772,787</u>	<u>\$772,787</u>	<u>\$1,572,787</u>	203.5%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement

Interfund distributions for 2015 will be used to make debt payments as shown below.

INTERFUND DISTRIBUTION BOND DEBT

<u>Bond Date</u>	<u>Project Number</u>	<u>Project</u>	<u>Amount</u>
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>

Account 650 Construction Projects – The next phase of the Downtown Plaza is engineering design – an estimate of \$800,000 was put into this fund with half funded by private donations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Capital Improvement	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$250,000	\$350,000	\$350,000	\$350,000	\$350,000	100.0%	100.0%
600 Capital Outlay							
650 Construction Projects	0	0	0	0	800,000	n/a	n/a
700 Debt Service Principal	0	154,386	154,386	154,386	154,386	100.0%	100.0%
800 Debt Service Int/Other	0	11,579	11,579	11,579	11,579	100.0%	100.0%
Transfers Out	256,822	256,822	256,822	256,822	256,822	100.0%	100.0%
Total Expenditures	<u>\$506,822</u>	<u>\$772,787</u>	<u>\$772,787</u>	<u>\$772,787</u>	<u>\$1,572,787</u>	203.5%	100.0%

Revenue

Revenue is placed into this fund from second ¼% Real Estate Excise Tax and interest. In 2015, additional funds in the way of private contributions/donations in the amount of \$400,000 is anticipated to be received to help fund the next phase of the Downtown Plaza project.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$437,954	\$513,132	\$585,060	\$585,060	\$514,273	100.2%	87.9%
310 Taxes	651,928	590,000	737,165	700,000	750,000	127.1%	107.1%
360 Miscellaneous Revenues	2,000	2,000	2,000	2,000	402,000	n/a	n/a
Total Revenues	<u>\$1,091,882</u>	<u>\$1,105,132</u>	<u>\$1,324,225</u>	<u>\$1,287,060</u>	<u>\$1,666,273</u>	150.8%	129.5%

LID CONSTRUCTION - 345

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
2015 BUDGET NARRATIVE

CAPITAL IMPROVEMENT CUMULATIVE RESERVE - 392

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), the Consolidated Financial System Software (2292) and Phase II of the North 1st Street Revitalization design (2390) are accounted for in this Fund.

Service Unit(s): 612 & 712.

BUDGET SUMMARY

Dept 392 Cum Res f/Cap Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
612/712 Capital Improvement	\$8,928,559	\$6,548,000	\$5,979,376	\$6,518,836	\$2,245,000	34.3%	34.4%
Rev Summary By Service Unit							
330 Intergovernmental Rev	\$9,049,121	\$2,900,000	\$2,297,754	\$3,519,090	\$0	0.0%	0.0%
360 Miscellaneous Revenues	0	729,489	2,079,489	2,079,488	0	0.0%	0.0%
390 Other Financing Sources	0	325,000	167,145	317,145	0	0.0%	0.0%
Transfers In	50,000	50,000	1,000,000	50,000	50,000	100.0%	100.0%
Total Revenues	\$9,099,121	\$4,004,489	\$5,544,388	\$5,965,723	\$50,000	1.2%	0.8%
Fund Balance							
Beginning Balance	\$2,667,858	\$1,996,764	\$2,838,420	\$2,838,420	\$2,285,306	114.5%	80.5%
Revenues Less Expenditures	170,562	-2,543,511	-434,988	-553,113	-2,195,000	86.3%	396.8%
Ending Balance	\$2,838,420	-\$546,747	\$2,403,432	\$2,285,307	\$90,306	16.5%	4.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$733,358	\$250,000	\$324,078	\$318,032	\$300,000	120.0%	13.4%
600 Capital Outlays	8,195,201	6,298,000	5,655,298	6,200,804	1,945,000	30.9%	86.6%
Total Expenditures	\$8,928,559	\$6,548,000	\$5,979,376	\$6,518,836	\$2,245,000	34.3%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement

In 2014 the major project scheduled and budgeted in this fund was project 1818 Railroad Grade Separation project. The Railroad Grade Separation project was 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 were 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. 2015 expenditures include sidewalk updates, the “Bins of Light” art project and the North 1st Street Revitalization design for Phase II.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Capital Improvements	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$733,358	\$250,000	\$324,078	\$318,032	\$300,000	120.0%	94.3%
600 Capital Outlays							
640 Machinery/Equipment	12,674	0	43,804	43,804	0	n/a	0.0%
650 Construction Projects	8,182,527	6,298,000	5,611,494	6,157,000	1,945,000	30.9%	31.6%
Total	8,195,201	6,298,000	5,655,298	6,200,804	1,945,000	30.9%	31.4%
Total Expenditures	\$8,928,559	\$6,548,000	\$5,979,376	\$6,518,836	\$2,245,000	34.3%	34.4%

Revenue

2015 revenue comes from a transfer from Water Operating (474) for utility software.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$2,667,858	\$1,996,764	\$2,838,420	\$2,838,420	\$2,285,306	114.5%	80.5%
330 Intergovernmental Rev	9,049,121	2,900,000	2,297,754	3,519,090	0	0.0%	0.0%
360 Miscellaneous Revenues	0	729,489	2,079,489	2,079,488	0	0.0%	0.0%
390 Other Financing Sources	0	325,000	167,145	317,145	0	0.0%	0.0%
Transfers In	50,000	50,000	1,000,000	50,000	50,000	100.0%	100.0%
Total Revenues	\$11,766,979	\$6,001,253	\$8,382,808	\$8,804,143	\$2,335,306	38.9%	26.5%

Public Works

<u>Department</u>	<u>Fund</u>
Public Works Administration	560
Streets	141
Transit	462
Transit Capital	364
Refuse	471
Equipment Rental / Capital	551
Environmental	555
Parks and Recreation	131
Parks and Recreation Capital	331
Cemetery Trust	144

PUBLIC WORKS
2015 Budgeted Staffing Levels

S. SCHAFER

Director of Public Works

152.25 Positions

F. HEWEY

Safety & Training
Officer

K. WILKINSON
Parks and Recreation
Manager

J. ROSENLUND
Street and Traffic
Operations Manager

A. MAXEY
Transit
Manager

L. ZAMMARCHI
Solid Waste and
Recycling Manager

R. WONNER
Fleet and Facilities
Manager

**ADMINISTRATIVE
SERVICES**
7.00 Positions

**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**
30.00 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**
53.95 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**
19.00 Positions

Refuse and Recycling
Residential Collections
Bin Collections
Yard Waste Collections
Special Hauls
Cart / Bin Delivery and
Removal
Cart / Bin Maintenance
Fall Leaf Program
Special Event Recycling

**EQUIPMENT
RENTAL**
13.00 Positions

Equipment Rental
and Replacement
Environmental Fund
Equipment
Maintenance
Shop Operation /
Maintenance
Equipment Specifications
Auto Parts Inventory

**Facility
Maintenance**
Public Works Facility
Transit Center

Reception
Registration
Customer Relations
Accounts Payable /
Receivable Personnel /
Payroll Timekeeping
Word Processing
Safety and Training
Committee / Commission
Support

PUBLIC WORKS ADMINISTRATION - 560

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. 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.

Service Unit(s): 491, 492 & 493.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 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⁾	0.00	2.00	2.00
7123	Department Assistant III	2.00	1.00	1.00
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⁾		8.00	9.00	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 1.60 FTEs funded by Cemetery (144), Transit (462) and Workers Compensation (514).

BUDGET SUMMARY

Dept 560 Public Works Admin	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
491 Administration	\$555,988	\$571,136	\$482,694	\$570,122	\$572,665	100.3%	100.4%
492 Safety and Training	39,524	9,979	10,381	10,379	0	0.0%	0.0%
493 Facility Maintenance	511,384	662,751	628,139	646,870	587,184	88.6%	90.8%
Total Expenditures	<u>\$1,106,897</u>	<u>\$1,243,866</u>	<u>\$1,121,214</u>	<u>\$1,227,371</u>	<u>\$1,159,849</u>	93.2%	94.5%
Rev Summary By Service Unit							
340 Chrgs f/Goods & Svcs	\$580,000	\$548,000	\$547,820	\$548,000	\$548,000	100.0%	100.0%
360 Miscellaneous Revenues	567,438	567,438	567,438	567,438	567,438	100.0%	100.0%
390 Other Financing Sources	0	0	930	0	0	n/a	n/a
Total Revenues	<u>\$1,147,438</u>	<u>\$1,115,438</u>	<u>\$1,116,188</u>	<u>\$1,115,438</u>	<u>\$1,115,438</u>	100.0%	100.0%
Fund Balance							
Beginning Balance	\$474,218	\$424,110	\$514,760	\$514,760	\$402,827	95.0%	78.3%
Revenues Less Expenditures	40,542	-128,428	-5,026	-111,933	-44,411	34.6%	39.7%
Ending Balance	<u>\$514,760</u>	<u>\$295,682</u>	<u>\$509,733</u>	<u>\$402,826</u>	<u>\$358,416</u>	121.2%	89.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	01/01/19	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$477,792	\$444,454	\$413,973	\$450,695	\$462,860	104.1%	39.9%
200 Benefits	152,535	153,571	149,575	148,797	158,209	103.0%	13.6%
Sub-Total Salaries & Benefits	630,327	598,026	563,548	599,492	621,069	103.9%	53.5%
300 Operating Supplies	42,962	56,455	59,438	55,030	51,530	91.3%	4.4%
400 Professional Svcs & Chgs	418,608	498,385	436,405	481,849	446,250	89.5%	38.5%
600 Capital Outlay	0	76,000	46,823	76,000	26,000	34.2%	2.2%
Transfers Out	15,000	15,000	15,000	15,000	15,000	100.0%	1.3%
Total Expenditures	<u>\$1,106,897</u>	<u>\$1,243,866</u>	<u>\$1,121,214</u>	<u>\$1,227,371</u>	<u>\$1,159,849</u>	93.2%	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.

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Administration	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$257,520	\$302,094	\$260,320	\$300,541	\$311,723	103.2%	103.7%
120 Overtime	14	2,500	478	2,500	2,500	100.0%	100.0%
130 Special Pay	1,791	1,365	4,280	3,365	2,792	204.5%	83.0%
140 Retire/Term Cashout	59,507	2,000	3,715	3,715	2,000	100.0%	53.8%
Total	318,832	307,959	268,793	310,121	319,015	103.6%	102.9%
200 Benefits	94,267	105,445	98,604	100,670	107,916	102.3%	107.2%
300 Operating Supplies							
310 Office & Oper Supplies	9,031	10,000	6,949	10,000	10,000	100.0%	100.0%
320 Fuel	0	275	935	1,500	1,500	544.8%	100.0%
340 Items Pchsd f/Resale	1,966	6,000	2,265	5,000	5,000	83.3%	100.0%
Total	10,997	16,275	10,149	16,500	16,500	101.4%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	62,015	51,000	45,782	51,000	55,550	108.9%	108.9%
420 Communications	34,565	39,981	18,803	39,981	23,835	59.6%	59.6%
430 Trans & Training	958	1,500	787	1,500	1,500	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	9,830	14,376	13,078	14,250	13,750	95.6%	96.5%
490 Miscellaneous	2,430	11,500	4,603	13,000	11,500	100.0%	88.5%
Total	116,893	125,457	90,148	126,831	113,235	90.3%	89.3%
600 Capital Outlay							
640 Machinery & Equipment	0	1,000	0	1,000	1,000	100.0%	100.0%
Transfers Out	15,000	15,000	15,000	15,000	15,000	100.0%	100.0%
Total Expenditures	\$555,988	\$571,136	\$482,694	\$570,122	\$572,665	100.3%	100.4%

Safety and Training

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. This budget was moved to Workers Compensation (514) and Transit (462) in 2014.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Safety & Training	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$24,606	\$0	\$0	\$0	\$0	n/a	n/a
130 Special Pay	309	0	0	0	0	n/a	n/a
Total	24,915	0	0	0	0	n/a	n/a
200 Benefits	6,992	0	0	0	0	n/a	n/a
300 Operating Supplies							
310 Office & Oper Supplies	1,175	1,000	586	1,000	0	0.0%	0.0%
350 Small Tools & Equip	2,501	2,500	5,641	2,500	0	0.0%	0.0%
Total	3,676	3,500	6,227	3,500	0	0.0%	0.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Safety & Training	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
410 Professional Services	290	1,000	271	500	0	0.0%	0.0%
420 Communications	688	779	650	779	0	0.0%	0.0%
430 Trans & Training	395	600	622	600	0	0.0%	0.0%
490 Miscellaneous	2,569	4,100	2,611	5,000	0	0.0%	0.0%
Total	3,941	6,479	4,154	6,879	0	0.0%	0.0%
Total Expenditures	\$39,524	\$9,979	\$10,381	\$10,379	\$0	0.0%	0.0%

Facility Maintenance

This service unit supports the maintenance of the public works facility.

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Facility Maintenance	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$127,591	\$124,995	\$132,529	\$127,824	\$131,946	105.6%	103.2%
120 Overtime	4,256	10,000	8,497	10,000	10,000	100.0%	100.0%
130 Special Pay	2,198	1,500	2,683	2,000	1,500	100.0%	75.0%
140 Retire/Term Cashout	0	0	1,472	750	400	n/a	53.3%
Total	134,046	136,495	145,180	140,574	143,846	105.4%	102.3%
200 Benefits	51,276	48,127	50,971	48,127	50,293	104.5%	104.5%
300 Supplies							
310 Office & Oper Supplies	23,837	32,030	38,799	32,030	32,030	100.0%	100.0%
320 Fuel	1,186	1,650	0	0	0	0.0%	n/a
350 Small Tools & Equip	3,266	3,000	4,263	3,000	3,000	100.0%	100.0%
Total	28,289	36,680	43,062	35,030	35,030	95.5%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	433	1,500	0	1,500	1,500	100.0%	100.0%
420 Communications	524	456	465	456	456	100.0%	100.0%
430 Trans & Training	229	500	0	500	500	100.0%	100.0%
470 Public Utility Services	201,111	238,494	220,854	220,183	230,059	96.5%	104.5%
480 Repairs & Maintenance	95,193	124,000	118,647	124,000	99,000	79.8%	79.8%
490 Miscellaneous	283	1,500	2,136	1,500	1,500	100.0%	100.0%
Total	297,773	366,450	342,103	348,139	333,015	90.9%	95.7%
600 Capital Outlay							
650 Construction Projects	0	75,000	46,823	75,000	25,000	33.3%	33.3%
Total Expenditures	\$511,384	\$662,751	\$628,139	\$646,870	\$587,184	88.6%	90.8%

Revenue

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 and from revenue received from the fees charged to the divisions occupying space at the Public Works Complex. 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	2014		2015 Proposed	
	From	Assessment		Assessment	
	2013	% Of Total	Budget	% Of Total	Budget
(131) Parks and Recreation	-5.8%	190,156	34.7%	137,000	25.0%
(141) Streets and Traffic Engineering	-5.8%	79,460	14.5%	93,160	17.0%
(144) Cemetery	-5.8%	20,276	3.7%	16,440	3.0%
(462) Transit	-5.8%	59,732	10.9%	120,560	22.0%
(471) Refuse and Recycling	-5.8%	92,612	16.9%	71,240	13.0%
(551) Equipment Rental and Revolving	-5.8%	105,764	19.3%	109,600	20.0%
Total Budget:	-5.8%	548,000	100.0%	548,000	100.0%

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	2014		2015		2015
	Amended	% Of Total	Proposed	% Of Total	Proposed
	Budget	Budget	Budget	Budget	vs. 2014
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%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenues	Actual	Amended	Actual	Estimated	Projected	from	from
Beginning Balance	\$474,218	\$424,110	\$514,760	\$514,760	\$402,827	95.0%	78.3%
340 Chrgs f/ Goods & Svcs	580,000	548,000	547,820	548,000	548,000	100.0%	100.0%
360 Miscellaneous Revenues	567,438	567,438	567,438	567,438	567,438	100.0%	100.0%
390 Other Financing Sources	0	0	930	0	0	n/a	n/a
Total Revenues	\$1,621,656	\$1,539,548	\$1,630,948	\$1,630,198	\$1,518,265	98.6%	93.1%

STREETS - 141
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 Traffic Engineering and Traffic Operations divisions 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 2015, 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 2015 Strategic Initiatives.

Strategic Initiatives

There were two initiatives funded in this department in 2015. The first was an initiative for Comprehensive Plan Updates funded 50/50 from the General Fund (\$45,000) and Streets (\$45,000) for a total of \$90,000. There was also \$120,000 approved for 2016 for this purpose. The second was the addition of a snow blower to comply with new snow removal procedures (\$175,000).

Service Unit(s): 411, 412, 413, 414, 416, 417, 418, 419, 421, 423, 425, 432, 434, 436, 439, 441, 443, 444 & 449.

PERFORMANCE STATISTICS

	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Street Maintenance			
Miles Crack Filled	15	18	22
Centerline Miles Paved	1.5	1.0	1.2
Miles of Dirt Streets and Alleys Graded / Graveled	25	25	25
Street Cleaning			
Maintenance Miles of Paved Streets	368	370	370
Sweeper Material (Tons)	700	900	900
Public Area Lighting			
City High Pressure Sodium Street Lights in Service ⁽¹⁾	4,215	4,125	4,075
LED Streetlights in Service ⁽²⁾	385	450	525
Traffic Control			
Traffic Signs Under Maintenance			
Warning	1,890	1,875	1,875
Regulatory	10,370	10,450	10,500
Other	<u>13,850</u>	<u>13,900</u>	<u>13,980</u>
Total Traffic Signs Under Maintenance	26,110	26,225	26,355
Traffic Pavement Markings to be Maintained (in gallons)	4,225	4,100	4,100
Traffic Signals	102	103	105
Solar-Powered School Flashers Units	54	54	54
School Pedestrian Signals	6	6	6
School Flashers	6	6	6
Traffic Engineering			
Update Traffic Counts on Arterial Streets (in segments)	5	2	2
Number of Street Segment Traffic Counts	30	30	11
Corrective or Citizen Request Work Orders Generated	200	150	100

(1) Inventory has not been updated for annexations, new developments or construction projects.

(2) As High Pressure Sodium streetlights fail, they are being replaced with LED street lights.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1261	Street and Traffic Operations Manager	1.00	1.00	1.00
4222	Traffic Systems Technician I	1.00	1.00	1.00
4223	Traffic Systems Technician II	2.00	2.00	2.00
4224	Senior Traffic Systems Technician	1.00	1.00	1.00
4622	Traffic Technician II ⁽¹⁾	2.00	0.00	0.00
4635	Traffic Signal System Analyst	1.00	1.00	1.00
8662	Traffic Signs & Markings Specialist ⁽²⁾	0.00	0.00	2.00

Class Code	Position Title	2013	2014	2015
		Actual	Amended Budget	Proposed Budget
8663	Traffic Sign Specialist ⁽²⁾	2.00	2.00	0.00
8664	Senior Traffic Sign Specialist	1.00	1.00	1.00
8711	Street Maintenance Specialist ⁽³⁾	16.00	16.00	15.00
8713	Street Maintenance Crew Leader	5.00	5.00	5.00
11301	Traffic Operations Supervisor	1.00	1.00	1.00
13302	Street Maintenance Supervisor	1.00	1.00	1.00
Total Personnel		34.00	32.00	31.00

- (1) Traffic Technician II positions were transferred to the Engineering Division in 2014.
- (2) Two Traffic Sign Specialist positions were eliminated in 2014, and replaced with the Traffic Signs & Marketing Specialist positions.
- (3) A Street Maintenance Specialist position was deleted due to budget constraints in 2015.

BUDGET SUMMARY

Dept 141 Streets	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
411 Pedestrian & Bike Maint	\$529	\$10,000	\$7,142	\$10,000	\$52,917	529.2%	529.2%
412 Snow & Ice Control	310,549	392,725	480,208	414,925	310,152	79.0%	74.7%
413-425 Street Maintenance	2,349,600	2,295,032	2,221,887	2,217,931	2,450,663	106.8%	110.5%
416 Street Cleaning	351,507	315,936	453,766	426,283	321,102	101.6%	75.3%
421 Streets Management	60,992	63,041	65,682	66,041	66,661	105.7%	100.9%
432 Public Area Lighting	438,501	426,350	411,212	393,800	399,596	93.7%	101.5%
434 Traffic Control	924,833	942,805	789,623	906,315	1,009,693	107.1%	111.4%
439-444 Traffic Engineering	591,818	179,862	170,247	178,234	231,706	128.8%	130.0%
449 Traffic Eng Administration	196,880	195,660	200,841	200,660	206,888	105.7%	103.1%
Total Expenditures	\$5,225,208	\$4,821,410	\$4,800,608	\$4,814,188	\$5,049,379	104.7%	104.9%
Rev Summary By Service Unit							
310 Taxes	\$3,580,596	\$3,087,000	\$3,103,441	\$3,085,610	\$3,170,500	102.7%	102.8%
330 Intergov't Revenue	1,301,827	1,297,600	1,092,856	1,297,600	1,305,500	100.6%	100.6%
340 Chrgs f/Goods & Svcs	213,431	215,760	203,628	216,110	216,110	100.2%	100.0%
360 Miscellaneous Revenues	29,578	29,000	226,871	32,965	19,500	67.2%	59.2%
390 Other Financing Sources	6,991	2,000	9,468	7,025	7,000	350.0%	99.6%
Total Revenues	\$5,132,423	\$4,631,360	\$4,636,264	\$4,639,310	\$4,718,610	101.9%	101.7%
Fund Balance							
Beginning Balance	\$1,265,164	\$1,159,849	\$1,172,379	\$1,172,379	\$997,502	86.0%	85.1%
Revenues Less Expenditures	-92,785	-190,050	-164,344	-174,878	-330,769	174.0%	189.1%
Total Expenditures	\$1,172,379	\$969,799	\$1,008,036	\$997,501	\$666,733	68.7%	66.8%

EXPLANATORY NARRATIVE

Pedestrian & Bikeway Maintenance

The Pedestrian and Bikeway Maintenance program has been upgraded from previous years. This service unit covers pedestrian and bikeway maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. Projects this past year included the pedestrian crossing at the police station and repair of sidewalks at Chestnut Avenue 3rd Street.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Pedestrian & Bikeway Maint	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenditures							
100 Salaries & Wages							
110 Salaries and Wages	\$0	\$0	\$0	\$0	\$29,505	n/a	n/a
200 Benefits	0	0	0	0	13,412	n/a	n/a
300 Operating Supplies							
310 Office & Oper Supplies	529	0	4,813	3,200	\$7,500	n/a	234.4%
400 Professional Svcs & Chgs							
410 Professional Services	0	10,000	2,330	6,800	2,500	25.0%	36.8%
Total Expenditures	<u>\$529</u>	<u>\$10,000</u>	<u>\$7,142</u>	<u>\$10,000</u>	<u>\$52,917</u>	529.2%	529.2%

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 one position in the 2010 budget, two positions in 2011, another 2013, and one more in 2015. 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 for 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.

The Snow and Ice Control plan was updated this year to provide for earlier response to neighborhood streets and to the Central Business District (CBD). The largest impact to the budget will result from calling in contractors to plow residential streets when there is 3 inches of snow instead of 6 inches of snow under the old plan. A snow blower has been purchased to speed the clearing of snow in the CBD and allow clearing of snow in the CBD during daylight hours.

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. Salt and de-icing material costs have remained steady over the last two seasons. Expenditures varies greatly year-to-year, as it is based on weather conditions.

Account 410 Professional Services – These funds pay for private contractors hired to augment city crews during large storm events. This line item varies greatly each year, as it is based on weather conditions. The \$10,000 within this budget is a placeholder - if there is a major snow event additional expenses will be paid from operating reserves.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Snow & Ice Control	Actual	Budget	12/31/14	Year-End	Budget	from	from
						2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$152,374	\$153,151	\$155,576	\$153,151	\$100,944	65.9%	65.9%
120 Overtime	6,133	35,000	6,048	17,000	25,000	71.4%	147.1%
130 Special Pay	9,607	8,200	10,428	8,200	3,500	42.7%	42.7%
140 Retire/Term Cashout	683	400	611	400	400	100.0%	100.0%
Total	168,797	196,751	172,663	178,751	129,844	66.0%	72.6%
200 Benefits	70,729	65,723	67,550	65,723	44,708	68.0%	68.0%
300 Operating Supplies							
310 Office & Oper Supplies	71,022	125,250	192,470	125,250	125,250	100.0%	100.0%
320 Fuel	0	0	262	350	350	n/a	100.0%
Total	71,022	125,250	192,731	125,600	125,600	100.3%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	0	5,000	43,889	44,000	10,000	200.0%	22.7%
480 Repairs & Maintenance	0	0	3,374	850	0	n/a	0.0%
Total	0	5,000	47,263	44,850	10,000	200.0%	22.3%
Total Expenditures	\$310,549	\$392,725	\$480,208	\$414,925	\$310,152	79.0%	74.7%

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. Also included in this service unit is weed control within the city’s right-of-ways. 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.

Before 2011, 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 included 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. The preventive maintenance program now only consists of minor patching and crack sealing only.

In 2013, 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 2015. Targeted streets this past year included Lincoln Avenue, Pacific Avenue, Arlington Street, and other residential locations. Streets will continue with this practice in 2015. New equipment this year includes a crack filler machine that enables the crew to seal larger cracks and voids that the crack filling machine it replaced.

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. This also includes the interfund charge for insurance (i.e. Risk Management).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Streets Maintenance	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$758,405	\$813,824	\$815,762	\$809,577	\$855,854	105.2%	105.7%
120 Overtime	15,761	21,000	28,047	27,000	22,000	104.8%	81.5%
130 Special Pay	46,070	43,900	50,829	48,700	41,900	95.4%	86.0%
140 Retire/Term Cashout	42,308	1,240	12,828	10,865	1,240	100.0%	11.4%
Total	862,544	879,964	907,465	896,142	920,994	104.7%	102.8%
200 Benefits	363,637	354,562	355,163	359,742	373,695	105.4%	103.9%
300 Operating Supplies							
310 Office & Oper Supplies	247,668	247,550	79,707	155,150	146,650	59.2%	94.5%
320 Fuel	117,499	120,000	94,220	85,000	85,000	70.8%	100.0%
350 Small Tools & Equip	4,587	5,000	8,762	7,500	10,000	200.0%	133.3%
Total	369,754	372,550	182,689	247,650	241,650	64.9%	97.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Streets Maintenance	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
410 Professional Services	202,342	142,949	171,932	143,449	156,944	109.8%	109.4%
420 Communications	2,926	2,502	4,219	2,502	5,000	199.8%	199.8%
430 Trans & Training	731	950	968	950	2,500	263.2%	263.2%
440 Taxes & Assessments	45	100	62	100	100	100.0%	100.0%
450 Oper Rentals & Leases	106	5,000	15,019	1,000	1,000	20.0%	100.0%
470 Public Utility Services	65	0	75	75	75	n/a	100.0%
480 Repairs & Maintenance	245,561	232,475	277,734	266,616	290,616	125.0%	109.0%
490 Miscellaneous	51,888	53,980	56,561	49,705	58,089	107.6%	116.9%
Total	503,665	437,956	526,570	464,397	514,324	117.4%	110.8%
Transfers Out	250,000	250,000	250,000	250,000	400,000	160.0%	160.0%
Total Expenditures	<u>\$2,349,600</u>	<u>\$2,295,032</u>	<u>\$2,221,887</u>	<u>\$2,217,931</u>	<u>\$2,450,663</u>	106.8%	110.5%

Street Cleaning

City streets are swept at least once per month on a rotating basis in most locations from spring through fall. The Central Business District is swept at least weekly. 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 city 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Street Cleaning	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$115,676	\$115,794	\$115,894	\$115,794	\$100,944	87.2%	87.2%
120 Overtime	2,158	2,000	3,788	2,500	2,000	100.0%	80.0%
130 Special Pay	7,180	3,800	9,793	9,000	7,000	184.2%	77.8%
140 Retire/Term Cashout	1,431	1,450	1,467	1,467	1,450	100.0%	n/a
Total	126,445	123,044	130,942	128,761	111,394	90.5%	86.5%
200 Benefits	57,019	52,021	52,706	52,021	44,708	85.9%	85.9%
300 Operating Supplies							
310 Office & Oper Supplies	579	1,500	0	500	0	0.0%	0.0%
320 Fuel	0	0	47,717	40,000	40,000	n/a	100.0%
Total	579	1,500	47,717	40,500	40,000	2666.7%	98.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Street Cleaning							
400 Professional Svcs & Chgs							
470 Public Utility Services	40,542	40,000	45,469	40,000	40,000	100.0%	100.0%
480 Repairs & Maintenance	126,921	99,370	176,932	165,000	85,000	85.5%	51.5%
Total	167,463	139,370	222,401	205,000	125,000	89.7%	61.0%
Total Expenditures	\$351,507	\$315,936	\$453,766	\$426,283	\$321,102	101.6%	75.3%

Streets Management

This service unit is for management services for Street Operations. One-half of the Street and Traffic Operations Manager expenses are shared with Traffic Engineering / Traffic Operations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Streets Management							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$47,387	\$48,372	\$49,123	\$48,372	\$50,154	103.7%	103.7%
200 Benefits	12,238	12,669	12,693	12,669	13,657	107.8%	107.8%
400 Professional Svcs & Chgs							
410 Professional Services	0	0	2,538	3,000	0	n/a	0.0%
420 Communications	12	100	11	100	100	100.0%	100.0%
430 Trans & Training	0	400	0	400	500	125.0%	125.0%
490 Miscellaneous	1,355	1,500	1,317	1,500	2,250	150.0%	150.0%
Total	1,367	2,000	3,866	5,000	2,850	142.5%	57.0%
Total Expenditures	\$60,992	\$63,041	\$65,682	\$66,041	\$66,661	105.7%	100.9%

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 2013 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 as part of routine maintenance as budget allows.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Public Area Lighting	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$47,803	\$49,908	\$37,920	\$39,112	\$22,485	45.1%	57.5%
120 Overtime	1,070	1,000	473	1,000	1,000	100.0%	100.0%
130 Special Pay	2,630	1,800	1,691	1,800	1,800	100.0%	100.0%
140 Retire/Term Cashout	442	450	236	450	450	100.0%	100.0%
Total	51,944	53,158	40,320	42,362	25,735	48.4%	60.8%
200 Benefits	22,168	21,186	14,683	18,938	9,361	44.2%	49.4%
300 Operating Supplies							
310 Office & Oper Supplies	16,217	18,000	44,042	19,000	19,000	105.6%	100.0%
320 Fuel	10,548	10,500	0	0	15,000	142.9%	n/a
Total	26,765	28,500	44,042	19,000	34,000	119.3%	178.9%
400 Professional Svcs & Chgs							
470 Public Utility Services	326,330	314,650	313,299	308,000	325,000	103.3%	105.5%
480 Repairs & Maintenance	11,294	8,856	-1,133	5,500	5,500	62.1%	100.0%
Total	337,623	323,506	312,166	313,500	330,500	102.2%	105.4%
Total Expenditures	\$438,501	\$426,350	\$411,212	\$393,800	\$399,596	93.7%	101.5%

Traffic Control

Maintenance and operation of the City’s traffic signal system and signs and marking inventory will be at a reduced level in 2015. 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 2014 due to budget reductions for materials. Two Traffic Sign Specialist positions were eliminated in 2014, 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 2015 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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Traffic Control							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$312,828	\$365,502	\$368,571	\$367,064	\$417,809	114.3%	113.8%
120 Overtime	9,792	7,000	9,501	7,000	7,000	100.0%	100.0%
130 Special Pay	17,555	15,000	23,120	23,000	19,500	130.0%	84.8%
140 Retire/Term Cashout	10,708	1,800	3,252	1,800	1,800	100.0%	100.0%
Total	350,884	389,302	404,445	398,864	446,109	114.6%	111.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Traffic Control	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
200 Benefits	154,416	156,175	153,153	158,181	170,463	109.1%	107.8%
300 Operating Supplies							
310 Office & Oper Supplies	231,685	202,400	51,745	186,400	217,500	107.5%	116.7%
320 Fuel Consumed	10,548	10,500	18,221	15,000	21,000	200.0%	140.0%
350 Small Tools & Equip	16,230	2,000	8,075	2,000	2,000	100.0%	100.0%
Total	258,464	214,900	78,041	203,400	240,500	111.9%	118.2%
400 Professional Svcs & Chgs							
420 Communications	7,034	6,670	7,463	6,670	6,121	91.8%	91.8%
450 Oper Rentals & Leases	0	1,500	0	0	0	0.0%	n/a
470 Public Utility Services	129,465	138,550	125,364	127,700	135,000	97.4%	105.7%
480 Repairs & Maintenance	24,570	35,708	21,158	11,500	11,500	32.2%	100.0%
Total	161,070	182,428	153,984	145,870	152,621	83.7%	104.6%
Total Expenditures	\$924,833	\$942,805	\$789,623	\$906,315	\$1,009,693	107.1%	111.4%

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. With the elimination of the two Traffic Engineering positions, all traffic engineering functions, with the exception of signal timing, fall to the Streets & Traffic Operations Manager. There will be large delays in investigations, data collections and action taken on all traffic requests.

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. .

The pavement management program has been transferred to the Engineering Department.

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. This account includes the 2015 Strategic Initiative to begin preparation of the Transportation Plan updates that will be needed to fold into the larger Comprehensive Plan update project that will need to be completed by June of 2017.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Traffic Engineering	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$251,781	\$114,250	\$111,130	\$115,115	\$119,362	104.5%	103.7%
120 Overtime	1,043	1,150	304	1,150	1,150	100.0%	100.0%
130 Special Pay	4,018	250	1,001	3,610	3,000	1200.0%	83.1%
140 Retire/Term Cashout	1,430	1,430	9,766	1,500	1,000	69.9%	66.7%
Total	258,272	117,080	122,201	121,375	124,512	106.3%	102.6%
200 Benefits	97,032	35,307	34,229	35,385	37,920	107.4%	107.2%
300 Operating Supplies							
310 Office & Oper Supplies	3,497	2,500	4,562	2,500	3,000	120.0%	120.0%
350 Small Tools & Equip	897	3,000	1,131	3,000	3,000	100.0%	100.0%
Total	4,394	5,500	5,693	5,500	6,000	109.1%	109.1%
400 Professional Svcs & Chgs							
410 Professional Services	0	8,000	137	3,000	48,000	600.0%	1600.0%
420 Communications	0	25	0	25	25	100.0%	100.0%
430 Trans & Training	710	2,250	164	1,250	2,750	122.2%	220.0%
490 Miscellaneous	4,630	11,700	7,824	11,700	12,500	106.8%	106.8%
Total	5,340	21,975	8,124	15,975	63,275	287.9%	396.1%
Transfers Out	226,780	0	0	0	0	n/a	n/a
Total Expenditures	\$591,818	\$179,862	\$170,247	\$178,234	\$231,706	128.8%	130.0%

Traffic Engineering 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 Division.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
449 Traffic Administration	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$8,521	\$9,118	\$9,118	\$9,118	\$10,030	110.0%	110.0%
420 Communications	97	200	536	200	200	100.0%	100.0%
450 Rentals & Leases	153,462	153,462	153,462	153,462	153,462	100.0%	100.0%
490 Miscellaneous	34,800	32,880	32,880	32,880	38,196	116.2%	116.2%
Total	196,880	195,660	195,996	195,660	201,888	103.2%	103.2%
600 Capital Outlay							
640 Machinery & Equipment	0	0	4,845	5,000	5,000	n/a	100.0%
Total Expenditures	\$196,880	\$195,660	\$200,841	\$200,660	\$206,888	105.7%	103.1%

Revenue

Revenues consist of Property Tax, State Gas Tax (based on a state per capita formula), an interfund distribution transfer from Stormwater (for the removal of pollutants before they enter the storm water system), interest and other miscellaneous revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$1,265,164	\$1,159,849	\$1,172,379	\$1,172,379	\$997,502	86.0%	85.1%
310 Taxes	3,580,596	3,087,000	3,103,441	3,085,610	3,170,500	102.7%	102.8%
330 Intergov't Revenue	1,301,827	1,297,600	1,092,856	1,297,600	1,305,500	100.6%	100.6%
340 Chrgs f/Goods & Svcs	213,431	215,760	203,628	216,110	216,110	100.2%	100.0%
360 Miscellaneous Revenues	29,578	29,000	226,871	32,965	19,500	67.2%	59.2%
390 Other Financing Sources	6,991	2,000	9,468	7,025	7,000	350.0%	99.6%
Total Revenues	<u>\$6,397,587</u>	<u>\$5,791,209</u>	<u>\$5,808,643</u>	<u>\$5,811,689</u>	<u>\$5,716,112</u>	98.7%	98.4%

TRANSIT - 462

*Director of Public Works
Transit Manager*

*Scott Schafer
Alvie Maxey*

DEFINITION

The Transit Division's task is to provide public transportation services in the City of Yakima and under contract to the City of Selah. Those services include fixed-route bus, vanpool, and paratransit services. Yakima Transit also contracts for and participates in funding a commuter bus service between Yakima and Ellensburg.

Fixed-Route Transit

Yakima Transit operates nine 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.

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 2015, grants will continue to support commuter service to the City of Ellensburg. The Yakima-Ellensburg Commuter service is contracted for with Central Washington Airporter in partnership with Central Washington University, WSDOT, and starting on July 1, 2015, 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.

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 2015 based on an increase in the consumer price index. The cost to provide this service will continue to increase on a per trip bases. Trips provided have decreased bring down the cost to provide the federally-mandated service.

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

The Vanpool program is currently operating between 18-22 vans at any given time. The number of vans on the road for 2015 is anticipated to remain the same. Yakima Transit maintains a list of riders waiting to sign up for a vanpool group. Yakima Transit typically purchases replacement vehicles through the Washington State Department of Transportation utilizing grant funds to offset substantial capital vehicle replacement costs.

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.

Strategic Initiatives

There were two initiatives funded in this department in 2015. The first was the addition of a Transit Operations Specialist (\$76,200) and the second for the purchase of three heavy duty replacement buses (\$1,290,000) from the Capital fund.

Service Unit(s): 452, 453, 454, 455, 459, 460, 461, 462, 463, 464, 465, 466 & 467.

PERFORMANCE STATISTICS

TRANSIT FIXED ROUTE

	Actual			Budget	
	2011	2012	2013	2014 Amended	2015 Proposed
Ridership	1,430,986	1,538,524	1,270,755	1,126,283	1,128,022
Service Days	345	358	356	357	356
Vehicle Service Mileage	782,367	800,855	729,282	678,811	670,079
Vehicle Service Hours	56,459	57,653	53,550	49,147	49,027
Operating Expenses	\$5,829,541	\$5,716,473	\$6,175,199	\$5,644,748	\$6,142,189
Fare Box Revenues (passes, tickets, & cash)	\$598,546	\$502,570	\$873,269	\$899,625	\$900,000
Fare Box Return Ratio ⁽¹⁾	10.27%	8.79%	14.14%	15.94%	14.65%
Revenue / Passenger	\$0.42	\$0.33	\$0.69	\$0.80	\$0.80
Revenue / Mile	\$0.70	\$0.63	\$1.20	\$1.33	\$1.34
Revenue / Hour	\$10.01	\$9.27	\$16.31	\$18.30	\$18.36
Passenger / Mile	1.69	1.92	1.74	1.66	1.7
Passenger / Hour	24.12	28.37	23.73	22.92	23.01
Operating Cost / Passenger	\$4.04	\$3.71	\$4.86	\$5.01	\$5.45
Operating Cost / Mile	\$6.85	\$7.14	\$8.47	\$8.32	\$9.17
Operating Cost / Hour ⁽²⁾	\$97.54	\$105.41	\$115.32	\$114.85	\$125.28

TRANSIT DIAL-A-RIDE

	Actual			Budget	
	2011	2012	2013	2014 Amended	2015 Proposed
Ridership	83,174	81,410	74,697	68,905	69,303
Service Days	365	358	356	357	356
Vehicle Service Mileage	425,520	401,983	400,765	400,000	400,000
Vehicle Service Hours	40,256	38,538	36,346	36,000	36,000
Operating Expenses	\$1,305,389	\$1,544,932	\$1,276,618	\$1,196,972	\$1,250,000
Fare Box Revenues (passes, tickets, & cash)	\$124,761	\$113,974	\$118,499	\$134,106	\$138,000
Fare Box Return Ratio ⁽¹⁾	9.56%	7.38%	9.28%	11.20%	11.04%
Revenue / Passenger	\$1.50	\$1.40	\$1.59	\$1.95	\$1.99
Revenue / Mile	\$0.29	\$0.28	\$0.30	\$0.34	\$0.35
Revenue / Hour	\$3.10	\$2.91	\$3.26	\$3.73	\$3.83
Passenger / Mile	0.2	0.2	1.74	1.66	1.7
Passenger / Hour	2.07	2.08	2.06	1.91	1.93
Operating Cost / Passenger	\$15.69	\$18.98	\$17.09	\$17.37	\$18.04
Operating Cost / Mile	\$3.07	\$3.83	\$3.19	\$2.99	\$3.13
Operating Cost / Hour ⁽²⁾	\$32.43	\$39.44	\$35.12	\$33.25	\$34.72

TRANSIT VANPOOL

	Actual			Budget	
	2011	2012	2013	2014 Amended	2015 Proposed
Ridership	107,115	78,542	73,817	67,142	74,356
Service Days	260	260	262	261	261
Vehicle Service Mileage	621,077	576,435	503,001	393,946	433,493
Vehicle Service Hours	13,779	12,795	11,120	8,701	9,594
Operating Expenses	\$397,464	\$403,342	\$322,558	\$205,961	\$240,000
Fare Box Revenues (passes, tickets, & cash)	\$258,569	\$233,280	\$255,610	\$238,266	\$240,000
Fare Box Return Ratio ⁽¹⁾	65.05%	57.84%	79%	116%	100%
Revenue / Passenger	\$2.41	\$2.97	\$3.46	\$3.55	\$3.23
Revenue / Mile	\$0.42	\$0.40	\$0.51	\$0.60	\$0.55
Revenue / Hour	\$18.76	\$18.31	\$22.99	\$27.38	\$25.01
Passenger / Mile	0.17	0.14	1.74	1.66	1.7
Passenger / Hour	7.77	6.16	6.64	7.72	7.75
Operating Cost / Passenger	\$3.71	\$5.14	\$4.37	\$3.07	\$3.23
Operating Cost / Mile	\$0.64	\$0.70	\$0.64	\$0.52	\$0.55
Operating Cost / Hour ⁽²⁾	\$28.84	\$31.66	\$29.01	\$23.67	\$25.01

TRANSIT COMMUTER ⁽³⁾

	Actual			Budget	
	2011	2012	2013	2014 Amended	2015 Proposed
Ridership				13,521	32,000
Service Days				138	252
Vehicle Service Mileage				75,641	144,530
Vehicle Service Hours				2,540	4,861
Operating Expenses				\$326,956	\$565,827
Fare Box Revenues (passes, tickets, & cash)				\$44,737	\$120,000
Fare Box Return Ratio ⁽¹⁾				13.68%	21.21%
Revenue / Passenger				\$3.31	\$3.75
Revenue / Mile				\$0.59	\$0.83
Revenue / Hour				\$17.61	\$24.68
Passenger / Mile				1.66	1.7
Passenger / Hour				5.32	6.58
Operating Cost / Passenger				\$24.18	\$17.68
Operating Cost / Mile				\$4.32	\$3.91
Operating Cost / Hour ⁽²⁾				\$128.70	\$116.39

- (1) Fare Box Return Ratio is calculated by dividing the fare box revenue by operating expenses.
- (2) Does not include depreciation.
- (3) 2011, 2012 and 2013 service was operated by HopeSource. Commuter data only includes services provided by the City of Yakima under contract to Central Washington Airpporter which started mid-year 2014.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1262	Transit Manager	1.00	1.00	1.00
14202	Transit Field Operations Supervisor	2.00	2.00	2.00
20101	Marketing and Program Administrator	1.00	1.00	1.00
20102	Transit Project Planner	1.00	1.00	1.00
20103	Transit Operations Specialist ⁽¹⁾	0.00	0.00	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 ⁽²⁾	1.50	1.80	1.80
24101	Transit Department Assistant II ⁽³⁾	2.00	3.15	3.15
Total Personnel ⁽⁴⁾		52.50	53.95	54.95

- (1) A Transit Operations Specialist position was added in 2015.
- (2) Increased two part time Transit Vehicle Cleaners in 2014 to replace workers under a service contract.
- (3) Added two part time DA-II's in 2014 to replace workers under a service contract.
- (4) Transit funds 1.40 FTE's in Police (031) and Public Works Administration (560).

BUDGET SUMMARY

Dept 462 Transit	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
452-453 Ellensburg Operations	\$118,450	\$112,000	\$279,158	\$338,895	\$477,551	426.4%	140.9%
454/460-462 City Transit	5,036,479	5,474,452	5,121,181	5,174,521	5,236,242	95.6%	101.2%
455 Transit Center	52,990	38,040	32,802	34,011	33,897	89.1%	99.7%
459 Administration	1,187,041	1,175,940	1,211,161	1,178,796	1,371,282	116.6%	116.3%
463-467 Specialized Trans Svcs	1,322,983	1,439,600	1,145,553	1,263,600	1,462,460	101.6%	115.7%
Total Expenditures	<u>\$7,717,943</u>	<u>\$8,240,033</u>	<u>\$7,789,854</u>	<u>\$7,989,823</u>	<u>\$8,581,432</u>	104.1%	107.4%

Rev Summary By Service Unit

310 Taxes	\$3,881,200	\$4,000,000	\$4,307,861	\$4,258,000	\$4,468,000	111.7%	104.9%
330 Intergov't Revenue	2,877,214	2,704,917	2,771,593	3,246,540	2,763,326	102.2%	85.1%
340 Chrgs f/Goods & Svcs	900,906	895,000	1,019,444	1,112,000	1,232,000	137.7%	110.8%
360 Miscellaneous Revenues	61,155	61,000	66,285	47,000	55,900	91.6%	118.9%
Total Revenues	<u>\$7,720,475</u>	<u>\$7,660,917</u>	<u>\$8,165,182</u>	<u>\$8,663,540</u>	<u>\$8,519,226</u>	111.2%	98.3%

Fund Balance

Beginning Balance	\$1,473,161	\$1,467,772	\$1,475,693	\$1,475,693	\$1,280,164	87.2%	86.8%
Revenues Less Expenditures	2,532	-579,116	375,328	673,717	-62,206	10.7%	9.2%
Ending Balance	<u>\$1,475,693</u>	<u>\$888,656</u>	<u>\$1,851,021</u>	<u>\$2,149,410</u>	<u>\$1,217,958</u>	137.1%	56.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	01/01/19	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$2,643,645	\$2,789,756	\$2,645,607	\$2,697,740	\$2,781,143	99.7%	32.4%
200 Benefits	1,255,806	1,306,585	1,272,881	1,295,830	1,293,373	99.0%	15.1%
Sub-Total Salaries & Benefits	3,899,452	4,096,341	3,918,488	3,993,569	4,074,516	99.5%	47.5%
300 Operating Supplies	1,046,013	1,213,500	943,673	1,117,054	1,136,000	93.6%	13.2%
400 Professional Svcs & Chgs	2,702,980	2,864,192	2,644,319	2,604,200	2,899,365	101.2%	33.8%
500 Intergovernmental Svcs	69,499	66,000	276,657	275,000	471,551	714.5%	5.5%
600 Capital Outlay	0	0	6,718	0	0	n/a	n/a
Total Expenditures	<u>\$7,717,943</u>	<u>\$8,240,033</u>	<u>\$7,789,854</u>	<u>\$7,989,823</u>	<u>\$8,581,432</u>	104.1%	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 28% of overall revenue), fares (12%), and miscellaneous revenue sources make up the difference.

Ellensburg Operations

Yakima Transit uses this service account to help fund the Yakima-Ellensburg Commuter, which was operated by HopeSource, a non-profit organization based in Ellensburg, up until the middle of

2014. At that time, and going forward into 2015, this service is contracted with Central Washington Airporter. The increase in this account is related to the contract and fare revenues are to be increased in relation to this service.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Ellensburg Operations							
Expenses							
300 Operating Supplies							
320 Fuel	\$0	\$0	\$240	\$24,054	\$0	n/a	0.0%
400 Professional Svcs & Chgs							
410 Professional Services	0	2,000	7,831	2,000	2,000	100.0%	100.0%
480 Repairs & Maintenance	48,056	40,000	-5,570	33,841	0	0.0%	0.0%
490 Miscellaneous	895	4,000	0	4,000	4,000	100.0%	100.0%
Total	48,951	46,000	2,261	39,841	6,000	13.0%	15.1%
510 Intergov't Prof Svcs	69,499	66,000	276,657	275,000	471,551	714.5%	171.5%
Total Expenditures	\$118,450	\$112,000	\$279,158	\$338,895	\$477,551	426.4%	140.9%

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 to due to illness. Overtime accounts for not only the half time, but the full hour as well.

Account 130 Special Pay – The areas that require special pay frequently are employees filling in at higher positions. The bilingual special pay and premium time (after 6pm) is also charged to these accounts. Transit's bargaining contract allows for lump sum payments which are also included in this account.

Account 410 Professional Services – Funds are budgeted into these accounts for professional services such as engineering, surveying, legal, information technology (i.e. Google Transit), ongoing property maintenance (landscaping contract & shelter cleaning contract) and for general media advertising mainly to announce new or modified services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
City Transit							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$2,106,731	\$2,208,870	\$1,923,774	\$1,982,123	\$2,164,074	98.0%	109.2%
120 Overtime	51,469	42,000	118,843	102,000	42,000	100.0%	41.2%
130 Special Pay	132,573	171,740	138,296	141,740	157,020	91.4%	110.8%
140 Retire/Term Cashout	31,292	30,000	114,683	121,060	41,060	136.9%	33.9%
Total	2,322,064	2,452,610	2,295,596	2,346,923	2,404,154	98.0%	102.4%
200 Benefits	1,145,104	1,191,408	1,156,734	1,180,652	1,154,942	96.9%	97.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
City Transit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office/Oper Supplies	9,763	93,500	76,496	93,500	16,000	17.1%	17.1%
320 Fuel Consumed	705,252	715,000	638,748	660,000	715,000	100.0%	108.3%
350 Small Tools & Equip	21,665	55,000	31,167	91,000	75,000	136.4%	82.4%
Total	736,680	863,500	746,412	844,500	806,000	93.3%	95.4%
400 Professional Svcs & Chgs							
410 Professional Services	54,859	57,000	59,910	54,000	64,000	112.3%	118.5%
420 Communications	15,028	15,256	13,999	15,256	15,256	100.0%	100.0%
430 Trans & Training	3,633	6,000	649	6,000	6,000	100.0%	100.0%
450 Rentals & Leases	88,690	88,690	88,690	88,690	88,690	100.0%	100.0%
480 Repairs & Maintenance	626,635	764,488	721,593	603,000	661,700	86.6%	109.7%
490 Miscellaneous	43,786	35,500	37,597	35,500	35,500	100.0%	100.0%
Total	832,631	966,934	922,439	802,446	871,146	90.1%	108.6%
Total Expenditures	<u>\$5,036,479</u>	<u>\$5,474,452</u>	<u>\$5,121,181</u>	<u>\$5,174,521</u>	<u>\$5,236,242</u>	95.6%	101.2%

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Transit Center	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
350 Small Tools & Equip	\$891	\$2,000	\$3,697	\$2,500	\$2,000	100.0%	80.0%
400 Professional Svcs & Chgs							
410 Professional Services	29,977	0	754	471	0	n/a	0.0%
470 Public Utility Services	10,135	21,040	15,388	21,040	21,897	104.1%	104.1%
480 Repairs & Maintenance	11,987	15,000	12,963	10,000	10,000	66.7%	100.0%
Total	52,099	36,040	29,105	31,511	31,897	88.5%	101.2%
Total Expenditures	<u>\$52,990</u>	<u>\$38,040</u>	<u>\$32,802</u>	<u>\$34,011</u>	<u>\$33,897</u>	89.1%	99.7%

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 and for posting job openings and legal notices in the local newspaper. This category also includes the internal charges for general city administration and insurance (i.e. Risk Management).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Administration	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$306,873	\$322,425	\$301,301	\$302,305	\$359,977	111.6%	119.1%
120 Overtime	1,840	2,000	3,589	2,000	2,000	100.0%	100.0%
130 Special Pay	10,576	12,720	11,335	12,720	12,720	100.0%	100.0%
140 Retire/Term Cashout	2,292	0	33,786	33,792	2,292	n/a	6.8%
Total	321,581	337,145	350,011	350,817	376,989	111.8%	107.5%
200 Benefits	110,703	115,177	116,147	115,177	138,431	120.2%	120.2%
300 Operating Supplies							
310 Office/Oper Supplies	6,158	5,000	3,659	5,000	5,000	100.0%	100.0%
350 Small Tools & Equip	4,991	7,000	4,677	10,000	7,000	100.0%	70.0%
Total	11,149	12,000	8,336	15,000	12,000	100.0%	80.0%
400 Professional Svcs & Chgs							
410 Professional Services	650,749	590,295	643,467	591,795	676,203	114.6%	114.3%
420 Communications	5,548	4,091	4,425	5,520	5,599	136.9%	101.4%
430 Trans & Training	2,201	4,000	836	1,200	4,000	100.0%	333.3%
440 Taxes & Assessments	-90	500	2,552	2,555	500	100.0%	19.6%
490 Miscellaneous	85,201	112,732	85,388	96,732	157,560	139.8%	162.9%
Total	743,609	711,618	736,667	697,802	843,862	118.6%	120.9%
Total Expenditures	<u>\$1,187,041</u>	<u>\$1,175,940</u>	<u>\$1,211,161</u>	<u>\$1,178,796</u>	<u>\$1,371,282</u>	116.6%	116.3%

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 2013, 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 \$850,000 for 2014 & \$950,000 for 2015. Medstar is paid on a per trip basis and upon request was given a 4.2% price increase per trip for 2015.

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.

	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Specialized Transportation Svcs	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
320 Fuel Consumed	\$297,069	\$330,000	\$175,590	\$225,000	\$310,000	93.9%	137.8%
350 Small Tools & Equip	224	6,000	9,398	6,000	6,000	100.0%	100.0%
Total	297,293	336,000	184,988	231,000	316,000	94.0%	136.8%
400 Professional Svcs & Chgs							
410 Professional Services	985,657	1,040,600	858,258	940,600	1,049,460	100.9%	111.6%
430 Trans & Training	152	0	72	0	0	n/a	n/a
480 Repairs & Maintenance	38,983	60,000	94,708	89,000	94,000	156.7%	105.6%
490 Miscellaneous	898	3,000	809	3,000	3,000	100.0%	100.0%
Total	1,025,690	1,103,600	953,847	1,032,600	1,146,460	103.9%	111.0%
600 Capital Outlay							
640 Machinery & Equipment	0	0	6,718	0	0	n/a	n/a
Total Expenditures	\$1,322,983	\$1,439,600	\$1,145,553	\$1,263,600	\$1,462,460	101.6%	115.7%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)

Revenue

Revenue consists of sales and use taxes, State and Federal grants, intergovernmental revenues (Selah Transit), fares, interest, advertising and other miscellaneous revenue. Sales tax is also allocated to the Transit Capital fund, and fluctuation in the account may be tied to the needs of the Capital fund.

	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$1,473,161	\$1,467,772	\$1,475,693	\$1,475,693	\$1,280,164	87.2%	86.8%
310 Taxes	3,881,200	4,000,000	4,307,861	4,258,000	4,468,000	111.7%	104.9%
330 Intergov't Revenue	2,877,214	2,704,917	2,771,593	3,246,540	2,763,326	102.2%	85.1%
340 Chrgs f/Goods & Svcs	900,906	895,000	1,019,444	1,112,000	1,232,000	137.7%	110.8%
360 Miscellaneous Revenues	61,155	61,000	66,285	47,000	55,900	91.6%	118.9%
Total Revenues	\$9,193,636	\$9,128,689	\$9,640,875	\$10,139,233	\$9,799,390	107.3%	96.6%

PUBLIC WORKS
2015 BUDGET NARRATIVE

TRANSIT CAPITAL - 364

*Director of Public Works
Transit Manager*

*Scott Schafer
Alvie Maxey*

DEFINITION

This fund is established for the purpose of budgeting Transit's capital improvements and procurements.

In 2014, Yakima Transit spent money replacing fixed-route buses, paratransit vehicles, a passenger shelter, technology upgrades on the buses, and other minor equipment. Yakima Transit purchased three new buses for the fixed-route bus service.

In 2015, Yakima Transit intends to continue to spend money on technology upgrades for the buses, which include upgrading the wireless internet, a live video camera system, and an upgraded passenger counter system.

Buses are ordered 18 months in advance and Yakima Transit has three new buses on order for 2016 that are included in the 2015 budget estimated to cost \$1,290,000.

Service Unit(s): 450, 451 & 467

BUDGET SUMMARY

Dept 464 Transit Capital Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
450/451/467 Capital Impr	\$62,755	\$1,996,000	\$1,874,766	\$1,996,000	\$1,749,000	87.6%	100.0%
Rev Summary By Service Unit							
310 Taxes	\$1,200,000	\$900,000	\$1,100,000	\$1,092,000	\$1,109,000	123.2%	101.6%
330 Intergov't Revenue	0	553,507	492,582	553,507	713,507	128.9%	128.9%
360 Miscellaneous Revenues	39,100	50,000	28,300	40,000	41,000	82.0%	102.5%
390 Other Financing Sources	46,880	5,000	103,030	120,000	5,000	100.0%	4.2%
Total Revenues	\$1,285,980	\$1,508,507	\$1,723,912	\$1,805,507	\$1,868,507	123.9%	103.5%
Fund Balance							
Beginning Balance	\$1,231,995	\$2,257,292	\$2,455,220	\$2,455,220	\$2,264,727	100.3%	92.2%
Revenues Less Expenditures	1,223,225	-487,493	-150,853	-190,493	119,507	24.5%	62.7%
Ending Balance	\$2,455,220	\$1,769,799	\$2,304,366	\$2,264,727	\$2,384,234	134.7%	105.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 01/01/19	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Operating Supplies	\$171	\$0	\$0	\$0	\$0	n/a	0.0%
500 Intergovernmental Svcs	0	240,000	179,075	240,000	0	0.0%	0.0%
600 Capital Outlay	52,584	1,756,000	1,695,691	1,756,000	1,749,000	99.6%	100.0%
Transfers Out	10,000	0	0	0	0	n/a	0.0%
Total Expenditures	\$62,755	\$1,996,000	\$1,874,766	\$1,996,000	\$1,749,000	87.6%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Capital Improvement	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$171	\$0	\$0	\$0	\$0	n/a	0.0%
500 Intergovernmental Svcs							
520 Intergov't Debt	0	240,000	179,075	240,000	0	0.0%	0.0%
600 Capital Outlay							
630 Impr Other Than Bldg	8,953	7,000	3,284	7,000	7,000	100.0%	100.0%
640 Machinery & Equip	43,631	1,749,000	1,692,407	1,749,000	1,742,000	99.6%	99.6%
Total	52,584	1,756,000	1,695,691	1,756,000	1,749,000	99.6%	100.0%
Transfers Out	10,000	0	0	0	0	n/a	0.0%
Total Expenditures	\$62,755	\$1,996,000	\$1,874,766	\$1,996,000	\$1,749,000	87.6%	100.0%

Revenue

In 2015, this capital fund will receive revenue from transit tax and Federal and State grants. 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$1,231,995	\$2,257,292	\$2,455,220	\$2,455,220	\$2,264,727	100.3%	92.2%
310 Taxes	1,200,000	900,000	1,100,000	1,092,000	1,109,000	123.2%	101.6%
330 Intergov't Revenue	0	553,507	492,582	553,507	713,507	128.9%	40.8%
360 Miscellaneous Revenues	39,100	50,000	28,300	40,000	41,000	82.0%	102.5%
390 Other Financing Sources	46,880	5,000	103,030	120,000	5,000	100.0%	4.2%
Total Revenues	\$2,517,975	\$3,765,799	\$4,179,132	\$4,260,727	\$4,133,234	109.8%	97.0%

REFUSE - 471

*Director of Public Works
Refuse and Recycling Manager*

*Scott Schafer
Loretta Zammarchi*

DEFINITION

The mission of the Solid Waste and Recycling Division is to protect the public health and safety of the City and all residents of the City by providing quality municipal solid waste services that are efficient, cost effective and environmentally responsible. 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.

Until the recent budget cuts for fiscal year 2015 the Refuse Division was responsible for abatement of litter and debris accumulating in alleyways and on the public right-of-way. Letters were sent to property owners where accumulations of debris are located, requesting that the area be cleaned. Most property owners complied and cleaned the property without further action by the Refuse Division. This program was 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. However, this activity was cut from the 2015 budget.

The Refuse Division and Office of Neighborhood Development Services (ONDS) worked together to address illegal dumping throughout the City. The illegally dumped items included furniture, appliances, brush, tires, shopping carts and miscellaneous debris. Locations were identified and often with the help of volunteers, the sites were cleaned up. The Refuse Division covered the cost of disposal. This partnership has assisted many citizens who were unable to dispose of items that have been illegally dumped on or adjacent to their property. This service is no longer available under the current budget restraints.

The Refuse Division had a program to deal with shopping carts that are taken from retail establishments and left throughout the City. As the Refuse Code Compliance Officer who enforced the ordinance that regulates lost, stolen or abandoned shopping carts was eliminated from the budget, this service will no longer be available.

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 were provided to citizens within the City of Yakima for the Fall Leaf Program. The leaves that were collected in the biodegradable bags were taken to the yard waste processing site at the landfill, composted and used as a valuable product, rather than being buried in the landfill. This program was eliminated from the 2015 budget due to lack of adequate funding.

Based on the community's strong desire to have a comprehensive, low-cost recycling program, the Refuse and Recycling Division conducted a four month Pilot Curbside Recycling Program to test assumptions and validate cost estimate of a full-scale, citywide recycling program. The pilot ran from May to August in 2014. The pilot area consisted of 622 customers who were provided every other week collection for household recycling and yard waste. Over 90% of the households participated in the pilot with a set out rate of 75% for recycling. The pilot collected 25 tons of recyclable and 59 tons of yard waste which translated to a 36% waste diversion rate. Seventy nine percent of the participants rated the pilot program as excellent; 75% considered the program convenient and 65% approved of the collection frequency. Seventy four percent realized a reduction in waste volume and 70% would consider signing up for a City offered recycling service. The City Council is to revisit curbside recycling in the coming year.

Strategic Initiatives

There were two initiatives funded in this department in 2015. The first was to add one Solid Waste Collector/Driver (\$69,500). The second carried two options – one was a rate increase that would have supplied \$386,000 in revenue, the second option was to cut or eliminate the funding for several programs, and the elimination of one Code Compliance Officer. The second option was budgeted.

Service Unit(s): 471, 472, 473, 474, 475, 476, 477, 478 & 479.

PERFORMANCE STATISTICS

Refuse	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Residential Cart Accounts Active	24,744	25,538	25,538
Bin Accounts Active	391	430	430
Yard Service Accounts Active	6,009	6,276	6,276
Tons of Refuse Collected Special Collection, etc. ⁽¹⁾	352	252	72
Tons of Refuse Collected Residential Automated Carts	24,953	25,629	25,629
Tons of Refuse Collected Bin	2,702	2,527	2,527
Tons of Refuse Collected Yard Service	3,870	3,394	3,394
Estimated Annual Cost Per Account Collected Special Collection	\$15.27	\$11.98	\$11.98
Estimated Annual Cost Per Account Collected Residential Auto. Cart	\$167.51	\$180.43	\$182.61
Estimated Annual Cost Per Account Collected Bin	\$1,250.00	\$1257.51	\$1,225.00
Estimated Annual Cost Per Account Collected Yard Service	\$103.24	\$103.17	\$101.66

(1) Special collections include litter, illegal dumping, special hauls, fall leaf collection, etc.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1266	Refuse and Recycling Manager	1.00	1.00	1.00
8434	Solid Waste Code Compliance Officer ⁽¹⁾	1.00	1.00	0.00
7122	Department Assistant II	2.00	2.00	2.00
8433	Solid Waste Collector / Driver ⁽²⁾	12.00	12.00	13.00
8641	Solid Waste Maintenance Worker ⁽²⁾	3.50	3.50	3.00
14101	Solid Waste Supervisor	1.00	1.00	1.00
Total Personnel		20.50	20.50	20.00

(1) The Solid Waste Code Compliance Officer was delete in 2014.

(2) One part-time (.50) Solid Waste Maintenance Worker was deleted and One Solid Waste Collector/Driver added in 2015 due to annexations.

BUDGET SUMMARY

Dept 471 Refuse	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Exp Summary By Service Unit							
471-477 Solid Waste Disposal	\$5,046,215	\$5,219,408	\$5,236,669	\$5,190,479	\$5,338,261	102.3%	102.8%
478 Administration	391,236	422,989	401,147	434,071	324,892	76.8%	74.8%
479 Insurance & Admin	219,341	222,425	222,425	222,425	214,034	96.2%	96.2%
Total Expenditures	\$5,656,791	\$5,864,823	\$5,860,242	\$5,846,975	\$5,877,188	100.2%	100.5%
Rev Summary By Service Unit							
330 Intergovernmental	\$0	\$37,500	\$37,500	\$37,500	\$0	0.0%	0.0%
340 Chrgs f/Goods & Svcs	5,490,561	5,733,000	5,819,714	5,725,000	5,831,599	101.7%	101.9%
350 Non-Court Fines & Forf	700	2,000	2,150	700	2,000	100.0%	285.7%
360 Miscellaneous Revenues	2,724	1,000	1,018	1,000	1,000	100.0%	100.0%
Total Revenues	\$5,493,985	\$5,773,500	\$5,860,382	\$5,764,200	\$5,834,599	101.1%	101.2%
Fund Balance							
Beginning Balance	\$533,131	\$360,765	\$370,325	\$370,325	\$287,550	79.7%	77.6%
Revenues Less Expenditures	-162,806	-91,323	140	-82,775	-42,589	46.6%	51.5%
Ending Balance	\$370,325	\$269,442	\$370,465	\$287,550	\$244,961	90.9%	85.2%
	(1) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
Exp Summary By Type							
100 Salaries & Wages	\$1,036,498	\$1,024,874	\$1,040,272	\$1,054,569	\$1,069,632	104.4%	18.2%
200 Benefits	447,025	424,875	417,984	425,875	436,488	102.7%	7.4%
Sub-Total Salaries & Benefits	1,483,523	1,449,749	1,458,256	1,480,444	1,506,119	103.9%	25.6%
300 Operating Supplies	431,770	534,099	485,264	525,099	396,200	74.2%	6.7%
400 Professional Svcs & Chgs	3,141,498	3,250,975	3,356,722	3,281,432	3,344,868	102.9%	56.9%
Transfers Out	600,000	630,000	560,000	560,000	630,000	100.0%	10.7%
Total Expenditures	\$5,656,791	\$5,864,823	\$5,860,242	\$5,846,975	\$5,877,188	100.2%	100.0%

EXPLANATORY NARRATIVE

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Solid Waste Disposal	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$715,683	\$710,244	\$729,989	\$713,828	\$785,841	110.6%	110.1%
120 Overtime	32,777	37,200	31,612	37,200	37,200	100.0%	100.0%
130 Special Pay	11,983	8,800	17,951	18,500	11,250	127.8%	60.8%
140 Retire/Term Cashout	2,690	0	2,566	5,000	5,000	n/a	100.0%
Total	763,134	756,244	782,118	774,528	839,291	111.0%	108.4%
200 Benefits	336,343	327,007	331,183	328,007	358,679	109.7%	109.4%
300 Operating Supplies							
310 Office & Oper Supplies	49,642	141,500	128,248	139,500	12,500	8.8%	9.0%
320 Fuel	303,358	306,399	299,252	299,399	300,000	97.9%	100.2%
350 Small Tools & Equip	77,995	85,000	57,490	85,000	82,500	97.1%	97.1%
Total	430,994	532,899	484,990	523,899	395,000	74.1%	75.4%
400 Professional Svcs & Chgs							
410 Professional Services	240,166	272,311	272,311	272,311	301,123	110.6%	110.6%
420 Communications	13,156	21,146	15,546	21,146	21,146	100.0%	100.0%
440 Taxes & Assessments	1,102,313	1,095,400	1,158,651	1,101,150	1,054,474	96.3%	95.8%
450 Rentals & Leases	42,884	42,884	42,884	42,884	42,884	100.0%	100.0%
470 Public Utility Services	931,993	996,000	945,143	944,000	1,039,715	104.4%	110.1%
480 Repairs & Maintenance	446,738	381,767	484,372	458,804	462,500	121.1%	100.8%
490 Miscellaneous	138,494	163,750	159,471	163,750	193,450	118.1%	118.1%
Total	2,915,744	2,973,258	3,078,378	3,004,045	3,115,292	104.8%	103.7%
Transfers Out	600,000	630,000	560,000	560,000	630,000	100.0%	112.5%
Total Expenditures	<u>\$5,046,215</u>	<u>\$5,219,408</u>	<u>\$5,236,669</u>	<u>\$5,190,479</u>	<u>\$5,338,261</u>	102.3%	102.8%

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
Collection Administration	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$211,417	\$258,629	\$235,499	\$258,629	\$218,242	84.4%	84.4%
120 Overtime	7,800	7,000	7,636	7,000	7,000	100.0%	100.0%
130 Special Pay	1,200	0	2,894	2,650	2,099	n/a	79.2%
140 Retire/Term Cashout	52,948	3,000	12,124	11,762	3,000	100.0%	25.5%
Total	273,365	268,629	258,153	280,041	230,341	85.7%	82.3%
200 Benefits	110,682	97,868	86,801	97,868	77,809	79.5%	79.5%
300 Operating Supplies							
310 Office & Oper Supplies	776	1,200	274	1,200	1,200	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	810	44,190	43,915	43,875	0	0.0%	0.0%
420 Communications	1,715	2,057	5,892	2,042	2,042	99.3%	100.0%
430 Trans & Training	2,287	1,045	50	1,045	2,500	239.2%	239.2%
490 Miscellaneous	1,601	8,000	6,061	8,000	11,000	137.5%	137.5%
Total	6,413	55,292	55,919	54,962	15,542	28.1%	28.3%
Total Expenditures	\$391,236	\$422,989	\$401,147	\$434,071	\$324,892	76.8%	74.8%

Insurance & Administration

This service unit contains the Refuse Division's insurance coverage for Refuse equipment and interfund charges for the administrative costs for the Public Works Division.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Insurance & Admin	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$121,321	\$129,813	\$129,813	\$129,813	\$142,794	110.0%	110.0%
490 Miscellaneous	98,020	92,612	92,612	92,612	71,240	76.9%	76.9%
Total Expenditures	\$219,341	\$222,425	\$222,425	\$222,425	\$214,034	96.2%	96.2%

Revenue

The following is a recap of Refuse revenues by detailed account classification.

REVENUES

	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Dept of Ecology – Coordinated Prev. Grant	\$0	\$37,500	\$0
County / City Departments	94,433	95,000	102,016
Container Service	394,416	395,000	424,973
Automated Residential Service	4,378,169	4,608,000	4,663,610
Special Haul	3,151	3,000	3,000
Yard Refuse	620,392	632,000	638,000
Shopping Cart Reg. Revenue	700	2,000	2,000
Miscellaneous	723	0	0
Recycling Revenue	2,001	1,000	1,000
Total	\$5,493,985	\$5,773,500	\$5,834,599
Beginning Unencumbered Balance	533,131	360,765	287,550
Total Estimated Resources All Service	\$6,027,116	\$6,134,265	\$6,122,149

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$533,131	\$360,765	\$370,325	\$370,325	\$287,550	79.7%	77.6%
330 Intergovernmental	0	37,500	37,500	37,500	0	0.0%	0.0%
340 Chrgs f/Goods & Svcs	5,490,561	5,733,000	5,819,714	5,725,000	5,831,599	101.7%	101.9%
350 Non-Court Fines & Forf	700	2,000	2,150	700	2,000	100.0%	285.7%
360 Miscellaneous Revenues	2,724	1,000	1,018	1,000	1,000	100.0%	100.0%
Total Revenues	<u>\$6,027,116</u>	<u>\$6,134,265</u>	<u>\$6,230,707</u>	<u>\$6,134,525</u>	<u>\$6,122,149</u>	99.8%	99.8%

EQUIPMENT RENTAL / CAPITAL - 551

*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 2014 budget 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 2015 shop rate is \$85. In comparison to private sector shop labor rates, industrial truck repair shops charge from \$98 to \$106 per hour. Heavy duty equipment repair shops charge \$120 to \$125 per hour. Passenger car repair shops charge from \$98 to \$100 per hour. The Equipment Rental Division has provided a low hourly shop rate for the last several years. In addition to providing a cost competitive hourly rate, the Equipment Rental division provides superior services to the City divisions in terms of timeliness, completeness and safety inspections and repairs.
- **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 2015 budgets of divisions that utilize the services of Equipment Rental.

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. This policy was rescinded in 2014 and will no longer be applied.

Strategic Initiatives

There were two initiatives funded in this department in 2015. The first was for fleet vehicle additions and replacement for the City (\$1,490,000), the second was to add two Mechanic I positions (\$137,400).

Service Unit(s): 551, 552, 553, 554 & 559.

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 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 ⁽¹⁾	6.00	6.00	7.00
8213	Automotive Storekeeper	1.00	1.00	1.00
12102	Mechanic II ⁽¹⁾	0.00	0.00	1.00
12103	Equipment Supervisor	1.00	1.00	1.00
Total Personnel ⁽²⁾		12.00	12.00	14.00

(1) Two Mechanic positions were added in 2015 to ensure timely equipment repair.

(2) .15 FTE’s are funded by Public Works Administration (560).

BUDGET SUMMARY

Dept 551 Equip Rental Revolving	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
551 Administration	\$439,768	\$450,935	\$306,276	\$306,724	\$310,945	69.0%	101.4%
553/554 Fleet Maintenance	3,345,577	3,463,575	2,808,535	3,267,634	3,432,001	99.1%	105.0%
559 Replacement Reserve	2,144,870	1,757,289	1,507,108	1,756,539	1,668,931	95.0%	95.0%
Total Expenditures	<u>\$5,930,216</u>	<u>\$5,671,800</u>	<u>\$4,621,919</u>	<u>\$5,330,898</u>	<u>\$5,411,876</u>	95.4%	101.5%
Rev Summary By Service Unit							
340 Chrgs f/Goods & Svcs	\$1,881,197	\$1,950,000	\$3,102,793	\$3,150,000	\$3,250,000	166.7%	103.2%
360 Miscellaneous Revenues	3,122,390	3,277,211	1,346,637	1,975,358	2,120,358	64.7%	107.3%
370 Prop & Trust Gains	0	0	-20,632	0	0	n/a	n/a
390 Other Financing Sources	67,774	42,500	98,520	180,000	42,500	100.0%	23.6%
Transfers In	0	50,000	0	56,000	200,000	400.0%	357.1%
Total Revenues	<u>\$5,071,361</u>	<u>\$5,319,711</u>	<u>\$4,527,317</u>	<u>\$5,361,358</u>	<u>\$5,612,858</u>	105.5%	104.7%
Fund Balance							
Beginning Balance	\$4,602,251	\$4,095,311	\$3,743,396	\$3,743,396	\$4,413,523	107.8%	117.9%
Revenues Less Expenditures	-858,855	-352,089	-94,602	30,460	200,982	57.1%	659.8%
Ending Balance	<u>\$3,743,396</u>	<u>\$3,743,222</u>	<u>\$3,648,794</u>	<u>\$3,773,856</u>	<u>\$4,614,505</u>	123.3%	122.3%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
Exp Summary By Type	2013	Amended	Actual	Estimated	Projected	from	of
	Actual	Budget	01/01/19	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$639,595	\$654,994	\$712,006	\$698,937	\$801,424	122.4%	14.8%
200 Personnel Benefits	264,728	249,996	261,058	261,547	318,896	127.6%	5.9%
Sub-Total Salaries & Benefits	904,323	904,991	973,064	960,484	1,120,320	123.8%	20.7%
300 Operating Supplies	2,500,086	2,501,353	1,903,479	2,374,853	2,439,353	97.5%	45.1%
400 Professional Svcs & Chgs	363,413	397,590	278,906	278,695	285,337	71.8%	5.3%
600 Capital Outlays	2,017,015	1,706,000	1,454,604	1,705,000	1,555,000	91.1%	28.7%
Transfers Out	145,378	161,866	11,866	11,866	11,866	7.3%	0.2%
Total Expenditures	<u>\$5,930,216</u>	<u>\$5,671,800</u>	<u>\$4,621,919</u>	<u>\$5,330,898</u>	<u>\$5,411,876</u>	95.4%	100.0%

EXPLANATORY NARRATIVE

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. Also include in this line item are newspaper notices, calls to bid and surplus equipment notices.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Administration		Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$32,855	\$33,106	\$33,623	\$34,341	\$34,423	104.0%	100.2%
140 Retire/Term Cashout	0	0	867	1,000	1,000	n/a	100.0%
Total	32,855	33,106	34,490	35,341	35,423	107.0%	100.2%
200 Benefits	8,584	8,766	8,879	8,916	9,460	107.9%	106.1%
300 Operating Supplies							
310 Office & Oper Supplies	1,341	1,000	577	3,500	1,000	100.0%	28.6%
320 Fuel	5,497	4,353	4,339	4,353	4,353	100.0%	100.0%
Total	6,839	5,353	4,916	7,853	5,353	100.0%	68.2%
400 Professional Svcs & Chgs							
410 Professional Services	320	250	5,026	250	250	100.0%	100.0%
420 Communications	1,960	3,092	2,377	2,500	3,246	105.0%	129.8%
430 Trans & Training	2,827	5,000	254	3,000	5,000	100.0%	166.7%
450 Rentals & Leases	133,437	133,437	133,437	133,437	133,437	100.0%	100.0%
470 Public Utility Services	1,284	1,200	1,355	1,200	1,260	105.0%	105.0%
480 Repairs & Maintenance	17,970	14,353	19,199	17,850	17,850	124.4%	100.0%
490 Miscellaneous	88,315	84,512	84,478	84,512	87,800	103.9%	103.9%
Total	246,113	241,844	246,125	242,749	248,843	102.9%	102.5%
Transfers Out	145,378	161,866	11,866	11,866	11,866	7.3%	100.0%
Total Expenditures	\$439,768	\$450,935	\$306,276	\$306,724	\$310,945	69.0%	101.4%

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Fleet Maintenance	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$496,688	\$520,440	\$537,023	\$538,373	\$647,845	124.5%	120.3%
120 Overtime	7,584	9,000	16,385	12,000	10,500	116.7%	87.5%
130 Special Pay	15,054	9,000	21,410	22,000	16,000	177.8%	72.7%
140 Retire/Term Cashout	4,532	0	16,188	3,000	3,000	n/a	100.0%
Total	523,858	538,440	591,005	575,373	677,345	125.8%	117.7%
200 Benefits	229,896	215,241	225,565	226,168	281,562	130.8%	124.5%
300 Operating Supplies							
310 Office & Oper Supplies	15,139	17,000	19,448	19,000	19,000	111.8%	100.0%
340 Items Pchsd f/Resale	2,464,513	2,465,000	1,868,700	2,333,000	2,400,000	97.4%	102.9%
350 Small Tools & Equip	13,596	14,000	10,416	15,000	15,000	107.1%	100.0%
Total	2,493,248	2,496,000	1,898,563	2,367,000	2,434,000	97.5%	102.8%
400 Professional Svcs & Chgs							
420 Communications	1,397	1,000	1,354	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	86,928	126,133	14	6,133	6,133	4.9%	100.0%
490 Miscellaneous	555	761	4,561	961	961	126.3%	100.0%
Total	88,880	128,894	5,929	9,094	9,094	7.1%	100.0%
600 Capital Outlay							
640 Machinery & Equipment	9,696	85,000	87,473	90,000	30,000	35.3%	33.3%
Total Expenditures	\$3,345,577	\$3,463,575	\$2,808,535	\$3,267,634	\$3,432,001	99.1%	105.0%

Service Unit 636 – Replacement Reserve

The 2015 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 2015.

EQUIPMENT RENTAL REPLACEMENTS/ADDITIONS

<u>Division</u>	<u>Description</u>	<u>Replacing</u>	<u>2015 Budget</u>	<u>Fund Total</u>
Parks & Recreation	Toro Groundmaster 590	ER5238	\$90,000	\$90,000
Streets & Traffic	Snow Blower	Addition	175,000	
	Replacement Dump Truck Body	ER3080	95,000	
	Bucket Truck for Signals	ER3149	175,000	445,000
Water & Irrigation	Backhoe	ER6074	150,000	
	One Ton Truck	ER2275	45,000	195,000
Refuse	Automated Side Loading Refuse Truck	ER3261	315,000	
	Automated Side Loading Refuse Truck	ER3262	315,000	630,000
Wastewater	Side Dumping Trailer	ER4156	65,000	
	Side Dumping Trailer	ER4157	65,000	130,000
Total				\$1,490,000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Replacement Reserve	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$82,176	\$82,723	\$84,236	\$85,835	\$86,157	104.2%	100.4%
120 Overtime	418	700	586	700	700	100.0%	100.0%
130 Special Pay	289	25	450	450	300	1200.0%	66.7%
140 Retire/Term Cashout	0	0	1,239	1,239	1,500	n/a	121.1%
Total	82,883	83,448	86,511	88,224	88,657	106.2%	100.5%
200 Benefits	26,248	25,990	26,614	26,463	27,874	107.3%	105.3%
400 Professional Svcs & Chgs							
490 Miscellaneous	28,420	26,852	26,852	26,852	27,400	102.0%	102.0%
600 Capital Outlay							
640 Machinery & Equipment	2,007,320	1,621,000	1,367,131	1,615,000	1,525,000	94.1%	94.4%
Total Expenditures	<u>\$2,144,870</u>	<u>\$1,757,289</u>	<u>\$1,507,108</u>	<u>\$1,756,539</u>	<u>\$1,668,931</u>	95.0%	95.0%

Revenue

Revenues are derived from M & O and interdepartmental charges related to equipment expenditures, fuel sales, and miscellaneous revenues. 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.

The chart below lists the individual departments' projected 2015 year-end replacement fund balances within the Equipment Rental fund.

REPLACEMENT FUND BALANCES

Fund	Division	Projected 2015 Balance
016	Human Resources	\$695
021	Environmental Planning	11,367
022	Code Administration	1,611
041	Engineering	72,358
054	Utilities	39,627
125	Community Relations	45,214
131	Parks & Recreation	44,327
141	Streets	101,362
144	Cemetery	4,634
441	Stormwater	344,843
471	Refuse	194,463
473	Wastewater	1,691,815
474	Water	819,534
475	Irrigation	163,030
551	Equipment Rental	52,869
560	Public Works Administration	50,134
Total		<u>\$3,637,883</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$4,602,251	\$4,095,311	\$3,743,396	\$3,743,396	\$4,413,523	107.8%	117.9%
340 Chrgs f/Goods & Svcs	1,881,197	1,950,000	3,102,793	3,150,000	3,250,000	166.7%	103.2%
360 Miscellaneous Revenues	3,122,390	3,277,211	1,346,637	1,975,358	2,120,358	64.7%	107.3%
370 Prop & Trust Gains	0	0	-20,632	0	0	n/a	n/a
390 Other Financing Sources	67,774	42,500	98,520	180,000	42,500	100.0%	23.6%
Transfers In	0	50,000	0	56,000	200,000	400.0%	357.1%
Total Revenues	<u>\$9,673,612</u>	<u>\$9,415,022</u>	<u>\$8,270,713</u>	<u>\$9,104,754</u>	<u>\$10,026,381</u>	106.5%	110.1%

PUBLIC WORKS
2015 BUDGET NARRATIVE

ENVIRONMENTAL - 555

*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.

Service Unit(s): 561 & 563.

BUDGET SUMMARY

Dept 555 Environmental Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
639 Administration	\$48,077	\$192,950	\$77,807	\$192,681	\$1,007,950	522.4%	523.1%
Rev Summary By Service Unit							
340 Chrgs f/Goods & Svcs	\$0	\$0	\$0	\$0	\$500,000	n/a	n/a
360 Miscellaneous Revenues	0	0	180,722	150,000	510,000	n/a	340.0%
390 Other Financing Sources	133,512	150,000	0	0	0	0.0%	n/a
Total Revenues	<u>\$133,512</u>	<u>\$150,000</u>	<u>\$180,722</u>	<u>\$150,000</u>	<u>\$1,010,000</u>	673.3%	673.3%
Fund Balance							
Beginning Balance	\$438,798	\$395,848	\$524,233	\$524,233	\$481,551	121.7%	91.9%
Revenues Less Expenditures	85,435	-42,950	102,915	-42,681	2,050	4.8%	4.8%
Ending Balance	<u>\$524,233</u>	<u>\$352,898</u>	<u>\$627,148</u>	<u>\$481,552</u>	<u>\$483,601</u>	137.0%	100.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	01/01/19	Year-End	Budget	2 to 5	Total
300 Supplies	\$0	\$500	\$0	\$500	\$500	100.0%	0.0%
400 Professional Svcs & Chgs	14,715	142,450	77,807	150,181	982,450	689.7%	97.5%
600 Capital Outlay	33,362	50,000	0	42,000	25,000	50.0%	2.5%
Total Expenditures	\$48,077	\$192,950	\$77,807	\$192,681	\$1,007,950	522.4%	100.0%

EXPLANATORY NARRATIVES

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 Outlay – The only projection for 2015 is a reserve for contingencies that may arise. Tiger Oil property cleanup will continue in 2015.

FUND 555 EXPENDITURES - CONSTRUCTION PROJECTS

				2015			
	Project			Projected			
	Project Contingency			\$100,000			
	Tiger Oil Cleanup			860,000			
				<u>\$960,000</u>			

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Administration	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$0	\$500	\$0	\$500	\$500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	0	25,000	4,494	15,000	5,000	20.0%	33.3%
430 Trans & Training	0	950	0	950	950	100.0%	100.0%
480 Repairs & Maintenance	14,671	15,000	73,088	32,731	875,000	5833.3%	2673.3%
490 Miscellaneous	44	101,500	225	101,500	101,500	522.4%	523.1%
Total	14,715	142,450	77,807	150,181	982,450	689.7%	654.2%
600 Capital Outlay							
630 Impr Other Than Bldg	785	0	0	0	0	n/a	n/a
640 Machinery & Equip	32,577	50,000	0	42,000	25,000	50.0%	59.5%
Total	33,362	50,000	0	42,000	25,000	50.0%	59.5%
Total Expenditures	\$48,077	\$192,950	\$77,807	\$192,681	\$1,007,950	522.4%	523.1%

Revenues

Revenues consist of a DOE grant, fuel sales and the projected Tiger Oil Trust proceeds.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$438,798	\$395,848	\$524,233	\$524,233	\$481,551	121.7%	91.9%
340 Chrgs f/Goods & Svcs	0	0	0	0	500,000	n/a	n/a
360 Miscellaneous Revenues	0	0	180,722	150,000	510,000	n/a	340.0%
390 Other Financing Sources	133,512	150,000	0	0	0	0.0%	n/a
Total Revenues	\$572,310	\$545,848	\$704,955	\$674,233	\$1,491,551	273.3%	221.2%

PARKS & RECREATION - 131
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.

2014 Accomplishments Highlights

Park Maintenance

- Constructed Randall Dog Park.
- Removal and pruning of dangerous and/or dead trees throughout parks.
- Re-routed irrigation for JM Perry construction.
- Built performance area stage at Miller Park.
- Placed new tables and permanent garbage cans at Franklin Pavilion.
- Built nine tee pads for disc golf course at Randall Park.
- Installed new irrigation filtration system at West Valley Park.
- Removed fence and worked with volunteers to clear nature area at Randall Park.
- Landscaped islands at Franklin Park parking lot.
- Paved new roadway at Tahoma Cemetery for Japanese Garden.
- Purchased new pump and filtration system at Tahoma Cemetery due to theft.
- Reconfigured irrigation pump and filtration on 24th Ave. and poured concrete pad.
- Continued to work with Info Systems to identify and map all park trees on GIS.

Community Recreation

- Beyond the Bell participation numbers were up again.
- Summer Day Camp was very successful with 166 campers enrolled.
- Once again applied for and received a grant from OSPI to provide reimbursement funding for snacks and lunches for our after school and summer playground programs.
- Water Park Getaway and Trek N Travel programs were successful.
- Franklin Park Summer Sunset Concert Series added a new TV sponsor. The concert had over 3,000 people in attendance this year.
- The inaugural Viva La Musica concert series held at Miller Park on Sunday afternoons was very successful with over 6,000 people attending the six concerts that were offered.

- The 2014 Summer Outdoor Cinema Series drew large crowds throughout the entire series.
- 63% of the 459 total picnic shelter reservations were done online.

Fisher Park Golf Course

- A total of 13,026 rounds of golf were played at Fisher Park Golf Course in 2014.
- Over 100 children participated in the Golfin' Around program that was held at Fisher Park Golf course as part of the Kiddin' Around program.
- Revenue was up across the board at Fisher Park Golf Course compared to 2013 revenues.

Aquatics

- Increased attendance and revenue at Lions Pool.
- Updated electrical and lighting at Lions Pool.
- Held the annual "Paws in the Pool" event, 119 dogs and 166 people.
- Highest revenue to date at Snack Shack at Franklin Pool.
- Increased swim lesson participation at Lions Pool.
- Offered weekend lap/water walking swims at Lions and Franklin Pools.
- Installed full size lockers in men's restroom at Lions Pool.
- Offered Aqua Zumba at both pools.
- Utilized Sport Sites for registration of lessons and for pool rentals.

Seniors/Harman Center

- Replaced and/or repaired all indoor and outdoor lighting.
- Hosted annual volunteer appreciation dinner.
- Facilitated Seniors Inc. and Staff retreat.
- Hired new Trip and Tour Coordinator.
- Installed new blinds in the ballroom.
- Received donation of two new coffee tables.
- Over 250 different volunteers worked on various events at the Harman Center.
- Hosted annual Breakfast with Santa Claus.
- Hosted Easter Bunny Breakfast with egg hunt.

Adult & Youth Sports

- All State & Regional Tournaments were a success.
- The 36th Annual Great Pumpkin & 24th Annual Snowball Softball Tournaments went great.
- Installed netting above the bleacher viewing areas on the Gateway fields.
- Purchased new temporary fences for the Gateway Complex.
- Kept weekends at Kiwanis & Gateway full of tournaments with great numbers.
- Score booths and P.A. systems were installed at Kiwanis.
- Purchased a new Sand Pro for field maintenance.
- Adult volleyball teams were up compared to 2013.
- Offered and ran a new Summer Outdoor Volleyball League at Kissel Park.
- Good turnouts for Itty Bitty, Peewee and Adult Soccer leagues.
- The 2014 Hot Shots 3-on-3 Basketball Tournament, which our department assists every year, once again drew a large number of teams. There were 465 youth through adult teams that played in the tournament which equals 1,860 players.

Administration

- Applied for and ranked within the top 10 for an RCO grant for the Randall Park Improvement Project.
- Helped with the committee for the Yakima Rotary Food Bank. Held the Ribbon Cutting Ceremony.
- Attended the Build a Pool Conference in Portland, OR.
- Conducted the Open House for the Randall Park Improvement Project.
- Oversaw the Aquatics Advisory Committee.

2015 Major Goals

- Renovate and expand Fisher Park Golf Course parking lot.
- Implement a trial for golf carts at Fisher Park Golf Course.
- Resurface Kissel Park tennis courts.
- Begin renovation of Randall Park observation deck, removal of restroom and storage buildings, relocate electricity for irrigation, demo & rebuild parking lots, upgrade walkways and replace the picnic shelter.
- Update Tahoma Cemetery Ordinance.
- Continue to improve the Off Lease Dog Park.

Service Unit(s): 510, 512, 513, 514, 515, 516, 519, 521, 522, 523, 531, 532, 533, 534, 535, 537, 538, 541, 542, 543 & 547.

PERFORMANCE STATISTICS

	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Fisher Park Golf Course			
Number of Acres Requiring High Quality Maintenance	19	19	19
Hours of Operation per season	2,592	2,592	2,592
Total Days Open	216	216	216
Number of Rounds of Golf	12,785	13,026	13,026
Average Players Per Day	59	59.48	59.48
Aquatics			
Lions Attendance	45,500	50,000	50,000
Franklin Attendance	34,000	34,500	35,000
Senior Center			
Yakima Senior Population	15,721	16,000	16,300
Volunteer Hours	17,187	17,400	18,100
Number of People Attending Programs at the Harmon Center (unduplicated).	39,000	40,000	40,000
Indexed Number of Participants	92,000	92,300	91,900
Number of Programs Offered	854	860	880
Number of Program Days	326	330	332
Average Number of Participants Per Day	293	300	310

Park Maintenance			
Yakima Population (Office of Financial Management)	92,620	93,310	93,257
Acres of Park Land Maintained by Parks and Recreation (345.82 acres of park land and 60 acres at the Arboretum)	330.68	330.68	405.82
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	330.68	330.68	345.82
Square Feet of Playground Equipment, Inspected, Repaired / 16 Locations	Twice monthly	Twice / monthly	51,539
Linear Feet of Hard Surface Pathway and Sidewalks, Snow Removal, Repairs	39,634	39,634	62,980
Square Feet of Parking Lot, Snow Removal, Repairs	564,543	564,543	572,882

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 Proposed Budget
1267	Parks and Recreation Manager	1.00	1.00	1.00
1315	Confidential Administrative Secretary ⁽¹⁾	0.00	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
8817	Parks Maintenance Technician ⁽²⁾	0.00	1.00	1.00
8818	Parks Maintenance Specialist ⁽³⁾	5.50	5.25	5.25
8819	Parks Maintenance Worker ⁽⁴⁾	2.25	1.50	1.50
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	0.00
13102	Parks Superintendent	1.00	1.00	1.00
Total Personnel		21.30	21.30	21.30

- (1) The Confidential Administrative Secretary position was added 2013, replacing the Parks and Recreation Administrative Associate.
- (2) The Parks Maintenance Technician position was added mid-year 2013.
- (3) .25 of a Parks Maintenance Specialist was deleted mid-year 2013.
- (4) One seasonal (.75) Parks Maintenance worker was deleted mid-year 2013.

BUDGET SUMMARY

The major change in the Parks and Recreation 2015 budget is related to the favorable vote in the fall of 2014 to amend the City Charter to dedicate an additional \$750,000 for Parks Capital needs. The transfer to the Capital fund was increased by this amount, as well as the allocation of Property taxes.

Dept 131 Parks And Recreation	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
510/512 Golf Course Activities	\$162,562	\$185,237	\$183,270	\$188,910	\$184,796	99.8%	97.8%
513/515/516/542 Sports	383,149	427,098	397,935	414,205	417,694	97.8%	100.8%
514 Gang Prevention	84,246	89,373	86,104	85,375	88,219	98.7%	103.3%
519 Community Recreation	150,594	140,510	164,159	149,254	159,759	113.7%	107.0%
521-523 Aquatics	655,287	698,126	759,707	705,621	705,156	101.0%	99.9%
531-538 Senior Center	594,850	717,589	584,969	612,316	720,691	100.4%	117.7%
541 Park Maintenance	1,339,677	1,471,061	1,511,518	1,469,134	1,510,243	102.7%	102.8%
543 Administration	890,983	827,553	865,458	921,053	1,638,968	198.1%	177.9%
Total Expenditures	\$4,261,348	\$4,556,548	\$4,553,120	\$4,545,867	\$5,425,527	119.1%	119.4%
Rev Summary By Service Unit							
310 Taxes	\$1,920,107	\$1,689,000	\$1,875,098	\$1,865,490	\$2,661,290	157.6%	142.7%
330 Intergov't Revenue	84,748	92,000	83,468	86,948	89,700	97.5%	103.2%
340 Chrgs f/Goods & Svcs	838,695	995,415	882,201	910,655	976,665	98.1%	107.2%
360 Miscellaneous Revenues	212,098	230,800	239,510	228,521	226,800	98.3%	99.2%
390 Other Financing Sources	0	55,000	7,253	20,000	55,000	100.0%	275.0%
Transfers In	1,327,401	1,408,000	1,413,706	1,408,000	1,450,000	103.0%	103.0%
Total Revenues	\$4,383,049	\$4,470,215	\$4,501,236	\$4,519,614	\$5,459,455	122.1%	120.8%
Fund Balance							
Beginning Balance	\$460,790	\$678,057	\$582,491	\$582,491	\$556,239	82.0%	95.5%
Revenues Less Expenditures	121,701	-86,333	-51,885	-26,253	33,928	39.3%	129.2%
Ending Balance	\$582,491	\$591,724	\$530,607	\$556,238	\$590,167	99.7%	106.1%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	%
	2013	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	01/01/19	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$1,491,868	\$1,596,707	\$1,653,922	\$1,623,283	\$1,670,367	104.6%	30.8%
200 Benefits	522,855	591,663	544,797	588,920	584,272	98.8%	10.8%
Sub-Total Salaries & Benefits	2,014,723	2,188,370	2,198,719	2,212,203	2,254,639	103.0%	41.6%
300 Operating Supplies	427,233	448,600	455,354	445,400	441,600	98.4%	8.1%
400 Professional Svcs & Chgs	1,493,413	1,636,578	1,584,661	1,511,764	1,587,788	97.0%	29.3%
600 Capital Outlay	1,480	0	2,886	0	0	n/a	0.0%
Transfers Out	324,500	283,000	311,500	376,500	1,141,500	403.4%	21.0%
Total Expenditures	\$4,261,348	\$4,556,548	\$4,553,120	\$4,545,867	\$5,425,527	119.1%	100.0%

EXPLANATORY NARRATIVE

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 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Golf Course Activities	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$65,747	\$79,083	\$77,875	\$79,083	\$83,266	105.3%	105.3%
120 Overtime	31	0	16	0	0	n/a	n/a
130 Special Pay	1,188	127	1,794	1,800	127	100.0%	7.1%
Total	66,966	79,210	79,685	80,883	83,393	105.3%	103.1%
200 Benefits	30,082	38,834	30,717	38,834	34,908	89.9%	89.9%
300 Operating Supplies							
310 Office & Oper Supplies	16,310	15,500	19,443	17,500	15,500	100.0%	88.6%
340 Items Pchsd f/Resale	4,058	5,000	5,559	5,000	5,000	100.0%	100.0%
350 Small Tools & Equip	0	0	19	0	0	n/a	n/a
Total	20,368	20,500	25,021	22,500	20,500	100.0%	91.1%
400 Professional Svcs & Chgs							
410 Professional Services	5,629	3,000	3,286	3,000	3,000	100.0%	100.0%
420 Communications	4,794	5,506	4,904	5,506	4,644	84.3%	84.3%
440 Taxes & Assessments	342	500	1,887	500	500	100.0%	100.0%
470 Public Utility Services	33,912	36,387	37,111	36,387	36,551	100.5%	100.5%
480 Repairs & Maintenance	0	300	0	300	300	100.0%	100.0%
490 Miscellaneous	469	1,000	659	1,000	1,000	100.0%	100.0%
Total	45,146	46,693	47,847	46,693	45,995	98.5%	98.5%
Total Expenditures	\$162,562	\$185,237	\$183,270	\$188,910	\$184,796	99.8%	97.8%

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Sports	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$159,974	\$165,728	\$156,432	\$166,234	\$172,939	104.4%	104.0%
120 Overtime	653	1,300	1,877	1,300	1,300	100.0%	100.0%
130 Special Pay	1,539	567	2,145	567	595	105.1%	105.1%
140 Retire/Term Cashout	0	0	1,446	0	0	n/a	n/a
Total	162,166	167,595	161,900	168,101	174,835	104.3%	104.0%
200 Benefits	57,555	61,313	55,303	61,313	58,068	94.7%	94.7%
300 Operating Supplies							
310 Office & Oper Supplies	63,123	69,700	68,395	70,500	70,500	101.1%	100.0%
340 Items Pchsd f/Resale	50,209	55,000	53,945	51,000	51,000	92.7%	100.0%
Total	113,333	124,700	122,340	121,500	121,500	97.4%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	41,216	64,600	49,535	54,400	54,400	84.2%	100.0%
420 Communications	2,049	2,491	2,413	2,491	2,491	100.0%	100.0%
430 Trans & Training	451	400	0	400	400	100.0%	100.0%
440 Taxes & Assessments	1,282	1,000	692	1,000	1,000	100.0%	100.0%
490 Miscellaneous	5,097	5,000	5,751	5,000	5,000	100.0%	100.0%
Total	50,095	73,491	58,391	63,291	63,291	86.1%	100.0%
Total Expenditures	\$383,149	\$427,098	\$397,935	\$414,205	\$417,694	97.8%	100.8%

Gang Prevention

Budgeted in this service unit for 2015 are dollars for the “Beyond the Bell” after school program. Grants provide for program supplies and nutritional items for participants.

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)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Gang Prevention	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$47,636	\$48,050	\$49,253	\$48,050	\$50,499	105.1%	105.1%
130 Special Pay	607	0	1,001	1,002	0	n/a	0.0%
140 Retire/Term Cashout	819	0	0	0	0	n/a	n/a
Total	49,062	48,050	50,255	49,052	50,499	105.1%	102.9%
200 Benefits	23,813	22,139	22,222	22,139	23,536	106.3%	106.3%
300 Operating Supplies							
310 Office & Oper Supplies	9,434	17,000	12,640	12,000	12,000	70.6%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	1,095	1,000	0	1,000	1,000	100.0%	100.0%
420 Communications	605	684	814	684	684	100.0%	100.0%
430 Trans & Training	237	500	173	500	500	100.0%	100.0%
Total	1,937	2,184	987	2,184	2,184	100.0%	100.0%
Total Expenditures	\$84,246	\$89,373	\$86,104	\$85,375	\$88,219	98.7%	103.3%

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Community Recreation	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$92,495	\$82,808	\$102,743	\$91,552	\$91,183	110.1%	99.6%
120 Overtime	124	0	154	0	0	n/a	n/a
130 Special Pay	885	567	1,096	567	595	105.0%	105.0%
Total	93,504	83,375	103,993	92,118	91,778	110.1%	99.6%
200 Benefits	31,454	31,235	32,022	31,235	32,581	104.3%	104.3%
300 Operating Supplies							
310 Office & Oper Supplies	473	500	536	500	5,000	1000.0%	1000.0%
400 Professional Svcs & Chgs							
410 Professional Services	25,163	25,000	27,608	25,000	30,000	120.0%	120.0%
430 Trans & Training	0	200	0	200	200	100.0%	100.0%
490 Miscellaneous	0	200	0	200	200	100.0%	100.0%
Total	25,163	25,400	27,608	25,400	30,400	119.7%	119.7%
Total Expenditures	\$150,594	\$140,510	\$164,159	\$149,254	\$159,759	113.7%	107.0%

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 2015 Budget reflects the operation of Lions and Franklin pools.

AQUATICS EXPENDITURE / REVENUE PROFILE

	2013	2014	2015
	Actual	Estimate	Proposed
Lions			
Attendance	40,474	41,248	50,000
Expenditures	\$486,695	\$422,788	\$475,000
Revenue	\$129,073	\$142,704	\$125,000
% Self Supporting	27%	34%	26%
Net Cost / Participant	\$8.84	\$6.79	\$7.00
Franklin			
Attendance	34,846	38,410	35,000
Expenditures	\$168,591	\$149,717	155,000
Revenue	\$93,432	\$110,816	98,000
% Self Supporting	55%	74%	63%
Net Cost / Participant	\$2.16	\$1.14	\$1.63

Combined Total	2013	2014	2015
	Actual	Estimate	Proposed
Attendance	75,320	79,658	85,000
Expenditures	\$655,286	\$572,505	\$630,000
Revenue	\$222,505	\$253,520	\$223,000
% Self Supporting	34%	44%	35%
Net Cost / Participant	\$5.75	\$4.00	\$4.79

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Aquatics	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$342,648	\$367,657	\$395,091	\$366,657	\$367,053	99.8%	100.1%
120 Overtime	3,910	3,300	4,990	8,300	8,300	251.5%	100.0%
130 Special Pay	5,835	200	6,272	5,850	5,850	2925.0%	100.0%
Total	352,393	371,157	406,352	380,807	381,203	102.7%	100.1%
200 Benefits	93,313	104,779	103,297	105,079	101,043	96.4%	96.2%
300 Operating Supplies							
310 Office & Oper Supplies	55,416	60,600	72,127	55,600	55,600	91.7%	100.0%
340 Items Pchsd for Resale	14,866	11,000	19,338	15,500	15,500	140.9%	100.0%
Total	70,283	71,600	91,465	71,100	71,100	99.3%	100.0%
400 Professional Svcs & Chgs							
420 Communications	5,280	5,902	6,044	5,902	5,103	86.5%	86.5%
430 Trans & Training	0	200		200	200	100.0%	100.0%
440 Taxes & Assessments	940	1,000	572	1,000	1,000	100.0%	100.0%
470 Public Utility Services	122,287	135,238	129,908	127,882	131,857	97.5%	103.1%
480 Repairs & Maintenance	6,144	7,000	18,566	9,000	9,000	128.6%	100.0%
490 Miscellaneous	4,648	1,250	3,502	4,650	4,650	372.0%	100.0%
Total	139,298	150,590	158,592	148,634	151,810	100.8%	102.1%
Total Expenditures	\$655,287	\$698,126	\$759,707	\$705,621	\$705,156	101.0%	99.9%

Service Unit 425 – Senior Center

This service area provides services to individuals 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. In addition, this line item provides for advertising for special events held at the Harman Center and for newsletters that are mailed to seniors.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
Senior Center	Actual	Amended Budget	Actual 12/31/14	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$182,947	\$182,328	\$185,592	\$182,328	\$188,402	103.3%	103.3%
120 Overtime	865	0	0	0	0	n/a	n/a
130 Special Pay	600	0	1,004	1,000	500	n/a	50.0%
140 Retire/Term Cashout	0	0	1,689	0	0	n/a	n/a
Total	184,413	182,328	188,285	183,328	188,902	103.6%	103.0%
200 Benefits	61,057	65,547	59,256	61,505	63,232	96.5%	102.8%
300 Operating Supplies							
310 Office & Oper Supplies	27,231	34,300	26,076	34,800	34,500	100.6%	99.1%
340 Items Pchsd for Resale	688	1,000	431	1,000	1,000	100.0%	100.0%
Total	27,919	35,300	26,507	35,800	35,500	100.6%	99.2%
400 Professional Svcs & Chgs							
410 Professional Services	269,918	362,500	256,931	259,500	359,500	99.2%	138.5%
420 Communications	4,874	7,872	5,504	7,872	7,672	97.5%	97.5%
430 Trans & Training	1,128	1,500	1,457	1,670	1,670	111.3%	100.0%
440 Taxes & Assessments	166	100	258	200	200	200.0%	100.0%
470 Public Utility Services	28,767	40,142	31,152	40,142	41,716	103.9%	103.9%
480 Repairs & Maintenance	9,603	14,100	9,131	14,100	14,100	100.0%	100.0%
490 Miscellaneous	7,005	8,200	6,488	8,200	8,200	100.0%	100.0%
Total	321,461	434,414	310,921	331,684	433,058	99.7%	130.6%
Total Expenditures	\$594,850	\$717,589	\$584,969	\$612,316	\$720,691	100.4%	117.7%

Park Maintenance

This service unit 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 Office and 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Park Maintenance	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$455,137	\$509,481	\$493,614	\$509,481	\$533,742	104.8%	104.8%
120 Overtime	3,864	0	4,701	4,000	4,000	n/a	n/a
130 Special Pay	7,820	3,240	11,037	3,240	3,302	101.9%	101.9%
140 Retire/Term Cashout	10,171	1,500	0	1,500	1,500	100.0%	n/a
Total	476,991	514,221	509,352	518,221	542,544	105.5%	104.7%
200 Benefits	195,146	223,355	198,842	224,355	224,730	100.6%	100.2%
300 Operating Supplies							
310 Office & Oper Supplies	118,579	117,000	110,254	117,000	117,000	100.0%	100.0%
320 Fuel	62,191	60,000	63,359	63,000	57,000	95.0%	90.5%
350 Small Tools & Equip	1,487	0	0	0	0	n/a	n/a
Total	182,258	177,000	173,614	180,000	174,000	98.3%	96.7%
400 Professional Svcs & Chgs							
410 Professional Services	333	0	0	0	0	n/a	n/a
420 Communications	1,441	1,329	1,215	1,329	1,329	100.0%	100.0%
440 Taxes & Assessments	1,657	3,200	2,044	3,200	3,200	100.0%	100.0%
450 Oper Rentals & Leases	0	250	0	250	250	100.0%	100.0%
470 Public Utility Services	337,184	335,715	360,336	324,804	327,216	97.5%	100.7%
480 Repairs & Maintenance	134,599	155,017	203,323	156,000	161,000	103.9%	103.2%
490 Miscellaneous	588	975	600	975	975	100.0%	100.0%
Total	475,802	496,486	567,518	486,558	493,970	99.5%	101.5%
600 Capital Outlay							
630 Impr Other Than Bldg	1,480	0	0	0	0	n/a	n/a
640 Machinery & Equipment	0	0	2,193	0	0	n/a	n/a
Total	1,480	0	2,193	0	0	n/a	n/a
Transfers Out	8,000	60,000	60,000	60,000	75,000	125.0%	125.0%
Total Expenditures	<u>\$1,339,677</u>	<u>\$1,471,061</u>	<u>\$1,511,518</u>	<u>\$1,469,134</u>	<u>\$1,510,243</u>	102.7%	102.8%

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 and the printing of general park brochures and program guides.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Administration	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$106,371	\$150,772	\$152,389	\$150,772	\$157,214	104.3%	104.3%
130 Special Pay	\$1	\$0	\$500	\$0	\$0	n/a	n/a
140 Retire/Term Cashout	0	0	1,210	0	0	n/a	n/a
Total	106,372	150,772	154,099	150,772	157,214	104.3%	104.3%
200 Benefits	30,435	44,460	43,138	44,460	46,174	103.9%	103.9%
300 Operating Supplies							
310 Office & Oper Supplies	3,166	2,000	3,231	2,000	2,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	165,603	146,354	154,083	146,354	159,690	109.1%	109.1%
420 Communications	5,639	6,477	5,695	6,477	6,024	93.0%	93.0%
430 Trans & Training	185	1,400	1,779	1,400	1,400	100.0%	100.0%
450 Rentals & Leases	55,661	55,661	55,661	55,661	55,661	100.0%	100.0%
470 Public Utility Services	750	671	686	671	705	105.0%	105.0%
490 Miscellaneous	206,672	196,756	194,893	196,756	143,600	73.0%	73.0%
Total	434,510	407,320	412,797	407,320	367,080	90.1%	90.1%
600 Capital Outlay							
630 Impr Other Than Bldg	0	0	693	0	0		
Transfers Out	316,500	223,000	251,500	316,500	1,066,500	478.3%	337.0%
Total Expenditures	\$890,983	\$827,553	\$865,458	\$921,053	\$1,638,968	198.1%	177.9%

Revenue

Revenues consist of Property and Criminal Justice taxes, state and federal grants, program fees & classes, facility & item rentals, donations, transfers and items for resale.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$460,790	\$678,057	\$582,491	\$582,491	\$556,239	82.0%	95.5%
310 Taxes	1,920,107	1,689,000	1,875,098	1,865,490	2,661,290	157.6%	142.7%
330 Intergov't Revenue	84,748	92,000	83,468	86,948	89,700	97.5%	103.2%
340 Chrgrs f/Goods & Svcs	838,695	995,415	882,201	910,655	976,665	98.1%	107.2%
360 Miscellaneous Revenues	212,098	230,800	239,510	228,521	226,800	98.3%	99.2%
390 Other Financing Sources	0	55,000	7,253	20,000	55,000	100.0%	275.0%
Transfers In	1,327,401	1,408,000	1,413,706	1,408,000	1,450,000	103.0%	103.0%
Total Revenues	\$4,843,839	\$5,148,272	\$5,083,727	\$5,102,105	\$6,015,694	116.8%	117.9%

PUBLIC WORKS
2015 BUDGET NARRATIVE

PARKS & RECREATION CAPITAL - 331

*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 2014 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.

This budget includes the additional transfer of \$750,000 as a result of the charter amendment to increase the capital contribution for Parks. The \$750,000 was added in the 650 Construction Projects account to support initial costs for a proposed soccer facility and aquatic center.

Strategic Initiatives

There were two initiatives funded in this department in 2015. The first was for the Southeast Community Center restroom restoration (\$100,000) and the second for Randall Park improvements (\$900,000) which were to be funded by an RCO grant.

Service Unit(s): 543 & 545.

BUDGET SUMMARY

Dept 331 Parks & Rec Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 12/31/14</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
543/545 Capital Improvement	\$99,949	\$100,000	\$82,237	\$100,000	\$1,750,000	1750.0%	1750.0%
Rev Summary By Service Unit							
330 Intergov't Revenue	\$0	\$0	\$0	\$0	\$500,000	n/a	28.6%
360 Miscellaneous Revenues	82,996	0	60,871	0	200,000	n/a	11.4%
Transfers In	100,000	0	35,000	100,000	1,000,000	n/a	1000.0%
Total Revenues	\$182,996	\$0	\$95,871	\$100,000	\$1,700,000	n/a	1700.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Fund Balance							
Beginning Balance	\$156,544	\$139,540	\$239,591	\$239,591	\$239,590	171.7%	100.0%
Revenues Less Expenditures	83,047	-100,000	13,634	0	-50,000	50.0%	n/a
Ending Balance	<u>\$239,591</u>	<u>\$39,540</u>	<u>\$253,225</u>	<u>\$239,591</u>	<u>\$189,590</u>	479.5%	n/a

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
	Actual	Budget	01/01/19	Year-End	Budget	2 to 5	Total
Exp Summary By Type							
300 Operating Supplies	\$23,427	\$0	\$0	\$0	\$0	n/a	0.0%
600 Capital Outlay	76,522	100,000	82,237	100,000	1,750,000	1750.0%	100.0%
Total Expenditures	<u>\$99,949</u>	<u>\$100,000</u>	<u>\$82,237</u>	<u>\$100,000</u>	<u>\$1,750,000</u>	1750.0%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement

Financing for major projects for the year 2015 is through Parks and Recreation Capital funds and potential donations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Capital Improvement							
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$23,427	\$0	\$0	\$0	\$0	n/a	n/a
600 Capital Outlay							
630 Impr Other Than Bldg	71,655	100,000	74,014	100,000	100,000	100.0%	100.0%
650 Construction Projects	4,867	0	8,224	0	1,650,000	n/a	94.3%
Total	<u>76,522</u>	<u>100,000</u>	<u>82,237</u>	<u>100,000</u>	<u>1,750,000</u>	1750.0%	1750.0%
Total Expenditures	<u>\$99,949</u>	<u>\$100,000</u>	<u>\$82,237</u>	<u>\$100,000</u>	<u>\$1,750,000</u>	1750.0%	1750.0%

Revenue

Revenues consist of state grants, contributions and interfund distributions.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	12/31/14	Year-End	Budget	2 to 5	4 to 5
Revenue							
Beginning Balance	\$156,544	\$139,540	\$239,591	\$239,591	\$239,590	171.7%	100.0%
330 Intergov't Revenue	0	0	0	0	500,000	n/a	28.6%
360 Miscellaneous Revenues	82,996	0	60,871	0	200,000	n/a	11.4%
Transfers In	100,000	0	35,000	100,000	1,000,000	n/a	57.1%
Total Revenues	<u>\$339,540</u>	<u>\$0</u>	<u>\$95,871</u>	<u>\$100,000</u>	<u>\$1,700,000</u>	n/a	97.1%

PUBLIC WORKS
2015 BUDGET NARRATIVE

CEMETERY - 144

*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(s): 518.

PERFORMANCE STATISTICS

Cemetery	2013 Actual	2014 Amended Budget	2015 Proposed Budget
Yearly Number of Burials	116	92	95
Number of Acres to be Watered, Mowed and Maintained	65	65	65

AUTHORIZED PERSONNEL

Class Code	Position Title	2013 Actual	2014 Amended Budget	2015 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) 2013 Actual	(2) 2014 Amended Budget	(3) 2014 Actual 12/31/14	(4) 2014 Estimated Year-End	(5) 2015 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Exp Summary By Service Unit							
518 Cemetery	\$236,530	\$278,900	\$255,443	\$269,920	\$291,709	104.6%	108.1%
Rev Summary By Service Unit							
340 Chrgs f/Goods & Svcs	\$129,271	\$132,950	\$125,496	\$132,950	\$132,950	100.0%	100.0%
360 Miscellaneous Revenues	0	0	63	0	0	n/a	n/a
Transfers In	126,300	132,000	132,000	132,000	132,000	100.0%	100.0%
Total Revenues	\$255,571	\$264,950	\$257,559	\$264,950	\$264,950	100.0%	100.0%

Dept 144 Cemetery	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 12/31/14</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
Fund Balance							
Beginning Balance	\$35,219	\$39,882	\$54,260	\$54,260	\$49,291	123.6%	90.8%
Revenues Less Expenditures	19,041	-13,950	2,116	-4,970	-26,759	191.8%	538.5%
Ending Balance	<u>\$54,260</u>	<u>\$25,932</u>	<u>\$56,376</u>	<u>\$49,290</u>	<u>\$22,532</u>	86.9%	45.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	%
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 01/01/19</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>of Total</u>
100 Salaries & Wages	\$101,918	\$120,030	\$110,925	\$121,530	\$140,471	117.0%	48.2%
200 Personnel Benefits	46,571	51,005	50,410	51,005	53,476	104.8%	18.3%
Sub-Total Salaries & Benefits	148,489	171,035	161,335	172,535	193,946	113.4%	66.5%
300 Operating Supplies	26,409	26,700	22,878	24,700	25,200	94.4%	8.6%
400 Professional Svcs & Chgs	61,633	81,165	71,230	72,685	72,562	89.4%	24.9%
Total Expenditures	<u>\$236,530</u>	<u>\$278,900</u>	<u>\$255,443</u>	<u>\$269,920</u>	<u>\$291,709</u>	104.6%	100.0%

EXPLANATORY NARRATIVE

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 budgeted in this line item are for fire alarm monitoring and for the removal of rodents at the cemetery. In addition, this line item provides for printed materials and brochures for potential customers. Some expenditure is for placing advertising in the newspaper.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013	2014	2014	2014	2015	% Chng	% Chng
<u>Cemetery</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 12/31/14</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$99,411	\$115,982	\$106,544	\$115,982	\$112,475	97.0%	97.0%
120 Overtime	410	3,500	902	2,000	3,460	98.9%	173.0%
130 Special Pay	2,097	548	3,479	3,548	2,201	401.7%	62.0%
140 Retire/Term Cashout	0	0	0	0	22,335	n/a	n/a
Total	<u>101,918</u>	<u>120,030</u>	<u>110,925</u>	<u>121,530</u>	<u>140,471</u>	117.0%	115.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
<u>Cemetery</u>	<u>Actual</u>	<u>Budget</u>	<u>12/31/14</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
200 Personnel Benefits	46,571	51,005	50,410	51,005	53,476	104.8%	104.8%
300 Operating Supplies							
310 Office & Oper Supplies	6,591	7,000	6,638	7,000	7,000	100.0%	100.0%
320 Fuel	9,225	10,000	6,302	8,000	8,500	85.0%	106.3%
340 Items Pchsd f/Resale	9,921	9,000	9,375	9,000	9,000	100.0%	100.0%
350 Small Tools & Equip	671	700	564	700	700	100.0%	100.0%
Total	26,409	26,700	22,878	24,700	25,200	94.4%	102.0%
400 Professional Svcs & Chgs							
410 Professional Services	20,677	22,967	23,904	22,967	26,562	115.7%	115.7%
420 Communications	2,730	2,637	2,405	2,637	2,631	99.8%	99.8%
440 Advertising	2,073	3,600	1,455	3,000	3,000	83.3%	100.0%
470 Public Utility Services	9,928	14,801	10,578	14,755	16,680	112.7%	113.0%
480 Repairs & Maintenance	3,761	15,635	10,886	7,800	6,000	38.4%	76.9%
490 Miscellaneous	22,464	21,526	22,002	21,526	17,690	82.2%	82.2%
Total	61,633	81,165	71,230	72,685	72,562	89.4%	99.8%
Total Expenditures	<u>\$236,530</u>	<u>\$278,900</u>	<u>\$255,443</u>	<u>\$269,920</u>	<u>\$291,709</u>	104.6%	108.1%

Revenue

Revenues consist mainly of lot and niche sales, burial fees, grave liners, monument setting fees, interest from investments and an operating subsidy transferred in from the Parks and Recreation operating fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2014	2014	2014	2015	% Chng	% Chng
	2013	Amended	Actual	Estimated	Projected	from	from
<u>Revenue</u>	<u>Actual</u>	<u>Budget</u>	<u>12/31/14</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
Beginning Balance	\$35,219	\$39,882	\$54,260	\$54,260	\$49,291	123.6%	90.8%
340 Chrgs f/Goods & Svcs	129,271	132,950	125,496	132,950	132,950	100.0%	100.0%
360 Miscellaneous Revenues	0	0	63	0	0	n/a	n/a
Transfers In	126,300	132,000	132,000	132,000	132,000	100.0%	100.0%
Total Revenues	<u>\$290,790</u>	<u>\$304,832</u>	<u>\$311,819</u>	<u>\$319,210</u>	<u>\$314,241</u>	103.1%	98.4%

Cemetery Trust Fund 610 – See Finance and Budget Narratives.

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 Administration	Gen Gov't
012	City Manager	General	City Administration	Gen Gov't
013	State Auditor	General	Finance	Gen Gov't
014	Records	General	City Administration	Gen Gov't
015	Financial Services	General	Finance	Gen Gov't
016	Human Resources	General	Human Resources	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 Administration	Gen Gov't
025	Economic Development	General	City Administration	Gen Gov't
026	Gang Free Initiative	General	City Administration	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 Administration	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	City Administration	Op / Enterprise
124	Neighborhood Development	Special Revenue	Community Dev	Op / Enterprise
125	Community Relations	Special Revenue	City Administration	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 Administration	Op / Enterprise
162	Trolley	Special Revenue	City Administration	Op / Enterprise

Fund / Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
163	Front Street Business Improvement	Special Revenue	City Administration	Op / Enterprise
170	Tourist Promotion	Special Revenue	City Administration	Op / Enterprise
171	Capitol Theater	Special Revenue	City Administration	Op / Enterprise
172	PFD – Convention Center	Special Revenue	Finance	Op / Enterprise
173	Tourist Promotion Area	Special Revenue	City Administration	Op / Enterprise
174	PFD – Capitol Theatre	Special Revenue	Finance	Op / Enterprise
198	Capitol Theater Reserve	Special Revenue	Finance	Reserve
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
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 Administration	Capital
322	Capitol Theatre Construction	Capital Project	City Administration	Capital
323	Yakima Revenue Development Area	Capital Project	Community Dev	Capital
331	Parks Capital	Capital Project	Public Works	Capital
332	Fire Capital	Capital Project	Fire	Capital
333	Law and Justice Capital	Capital Project	Police	Capital
342	Public Works Trust Construction (REET 1)	Capital Project	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
370	Convention Center Capital	Capital Project	City Administration	Capital
392	Cumulative Reserve – Capital	Capital Project	Utilities & Eng	Capital
421	Airport Operating	Enterprise	Airport	Op / Enterprise
422	Airport Capital	Enterprise	Airport	Capital
441	Stormwater Operating	Enterprise	Utilities & Eng	Op / Enterprise
442	Stormwater Capital	Enterprise	Utilities & Eng	Capital
462	Transit	Enterprise	Public Works	Op / Enterprise
464	Transit Capital	Enterprise	Public Works	Capital
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
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	Human Resources	Reserve
513	Employee Health Benefit Reserve	Internal Service	Human Resources	Reserve
514	Workers Compensation Reserve	Internal Service	Human Resources	Reserve
515	Risk Management Reserve	Internal Service	Finance	Reserve
516	Wellness / Employee Assistance Program	Internal Service	Human Resources	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
612	Fire Pension	Trust	Finance	Reserve
632	YAKCORPS	Agency	Finance	Trust & Agency
710	Cemetery Trust	Trust	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 two public meetings/hearings on the proposed budget in November/December 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 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 eleven operating departments, including: City Administration; Human Resources; Legal; Municipal Court; Finance (included in this section are the Intergovernmental and outside agency budgets); Community Development; Police; Fire; Airport; 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 incorporated the legislative fiscal priorities set by the Council in the Strategic Planning process.

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, and with the Financial Policies approved by Council.
- 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 Strategic Initiative performance is regularly monitored and periodically reported through quarterly and “as needed” reports to the City Manager and City Council.

MEMORANDUM

July 2, 2014

**TO: All Department Directors
All Division Managers
All Administrative Support Staff**

FROM: Tony O'Rourke, City Manager

SUBJECT: Fiscal Year 2015 Budget Guidelines

The purpose of these instructions is to communicate the key strategies, priorities, and objectives of the proposed FY 2015 budget. The overall goal of the FY 2015 budget is to allocate resources to meet with following strategic priorities of the City Council:

- ✓ Economic Development
- ✓ Public Safety
- ✓ Improve the Built Environment
- ✓ Public Trust and Accountability
- ✓ Partnership Development

All department and fund goals should align with the City's strategic priorities. The City Council will be further elaborating on these priorities based on the results of the second citizen survey in a Strategic Planning workshop (date to be announced). I do not expect these overarching strategic priorities to change, but rather for new measures and tactics to be identified to drive these priorities.

The following key objectives and principles should be recognized in preparing the City's FY 2015 budget and a new five-year financial plan.

- The City must adopt a balanced budget that is fiscally prudent and conservative. This may require departments to change the method of service delivery, change the current service levels, or discontinue certain services in order to live within available resources.
- Department goals should align with the City Council's five strategic priorities.
- Prepare concise department business plans that describe how your goals, objectives, and key intended outcomes will advance the City's six strategic priorities. Identify the most important things to accomplish based on the City strategic plan and citizen survey. In summary, identify outcomes to be achieved with proposed resource requests.
- Identify key performance measures to evaluate the effectiveness and efficiencies of meeting the strategic priorities and key intended outcomes.

- Identify programs or services that can be subject to “managed competition” or alternative service delivery options.
- Identify capital investments for projects, facilities and equipment that will optimize city infrastructure, services, and operational efficiencies. Include maintenance and operating costs in your capital requests.
- Assume no base compensation increases unless negotiated in current collective bargaining agreements. Budget all scheduled performance-based merit increases.
- New or reclassified positions will be considered on an extremely limited basis. We included no staff increases in the 2014 Five Year Financial Plan.
- Unrestricted reserve funds shall only be used for one-time capital costs. Maintain flat or moderate maintenance and operating expense adjustments.
- Training costs should be based on specific training needs identified in each department’s business plan. Use training to enhance employee productivity and performance.
- Identify significant programs and operational changes separately as a policy proposal to meet strategic priorities. Significant operation program changes include:
 - - Major service reductions or expansions;
 - Any increase or decrease in staffing levels;
 - Significant one-time costs;
 - Significant ongoing cost increase to maintain existing services or changes in the method of service delivery;
 - Changes in operations that will significantly affect customer service – either external or internal to the organization; and
 - Proposed fee increases or new revenue sources.

Finance will be submitting more detailed instructions for budget development under separate cover.

MEMORANDUM

July 18, 2014

TO: Department Directors and Division Managers

FROM: Cindy Epperson, Director of Finance and Budget

SUBJECT: 2015 Detailed Budget Instructions

The City Manager has issued a separate Budget Guideline memo, which outlines the conceptual framework of 2015 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.

The Effect of the Change to Cayenta on Budget Development

We are basically using the same budget system as we have in prior years, whereby staffing costs are calculated based on current employees and bargaining unit settlements, and non-staff accounts are loaded with the prior year adopted budget. We have loaded the 2013 actual in the same “short number” format as we are using in Cayenta for 2014, so we have a valid comparison to prior year actual. The major difference from prior years is related to capital projects and transfers. If costs are being recorded in Job Cost, none of the project detail is entered directly to the General Ledger – all of the projects are rolled into the applicable account. For example, the Arterial Street Fund may have six projects that charge a “roadway” account. In the prior system, each project would have a roadway account in the General Ledger, but in Cayenta there is only one account. The detail for these projects resides in the Job Cost area. A Job Cost Report has been developed. Contact Tara Lewis, Jen Coleman or Jeanne Thompson to get a copy of instructions.

Remember that the object code went from 3 to 4 digits with the change to Cayenta, so if you wanted to track certain expenditures separately we can assign specific accounts without running out of options. (Only the first 2 digits are required by the State Budgeting, Accounting, and Reporting System (BARS).) An example would be Finance’s professional services line -- we are keeping banking fees separate from all other service costs. If you would like to add an account, please contact Tara Lewis.

If you need help printing Cayenta reports or looking up details for 2014 actuals, please contact your accountant or Wendy Harvey by e-mail.

Budget Development Instructions

The appropriate Detailed Budget Worksheets for each division are attached. The 2014 Budget column includes appropriations that have gone to Council. Currently, non-lapsing (i.e. capital project carry-forward) appropriations have not yet been entered. Please work with your accountant to identify applicable non-lapsing appropriations. The Year-to-Date actual column includes June payroll and most of the 2nd quarter charges and revenues.

The 2015 initial budget worksheets provided are based on the 2014 adopted budget, adjusted for the following items:

- Any negotiated increases in base wages (at this point in time, most units are settled for 2015)
- Applicable compensation adjustments including:
 - Longevity
 - Approved Civil Service Reclassifications
 - Merit (step) increases – please review for accuracy --the budget system is extracting personnel related information directly from payroll as of June 30, 2014, and has calculated the total based on the next scheduled step increase.
 - Workers' Compensation, and Unemployment Insurance are unchanged from 2014, subject to further review.
 - Medical – A preliminary increase in City's contribution of 10%
- 10% Insurance increase – Risk Management
- Utility Rate Increases:
 - 4% Wastewater
 - 4.5% Water
 - 5% Pacific Power – web site indicates a request of 10% rate change for 2015
 - 3% Cascade Natural Gas – have not yet made a request.
- Internal charges (first estimate):
 - 2.5% Equipment Rental Maintenance and Operations – This is being entered for now, but this is one area that the 2014 estimate will likely need to be adjusted, because Cayenta is charging jobs in "real time"
 - 2.5% Public Works Administration
 - 2.5% City Service Charge

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.

Wednesday August 6, 2014 – All 2014 year-end estimates and proposed 2015 Preliminary Budget Worksheets are due to the Finance Department. Early submittal is encouraged and appreciated.

2014 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 2015 beginning fund balance, which is added to revenue budgets to determine the total funds available for 2015 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 2015 Preliminary Budget – Identify on the budget worksheets the projected revenues and expenditures (operating and capital, excluding personnel) for 2015 based on the most current information available and the department’s proposed operating plan.

2015 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 or reorganization that is not included in the 2015 budget amounts. Please consider applicable bargaining unit agreements that includes the ability to cash-out up to 1/3 of vacation earned in a year, and make an estimate in object 1410-Employee Cashout.

Submit your updated budget worksheets to Teresa Borgman in Finance. They should be updated with your year-end estimates and your 2015 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 2015. However, the 2014 year-end estimates should be adjusted if you have not been fully staffed in 2014.
 - Write down changed amounts 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.

Wednesday August 13, 2014 – All Strategic Initiative Policy Issues anticipated to be included in the 2015 budget are due to Finance Department in draft form. All proposals should be submitted using the form which is available electronically from Kathy Miles. The Policy Issues that are approved by the City Manager to be included in the 2015 budget need not be complete and in final form until the mid-September 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 #4300) – Make sure account #4300 includes only room, meal, mileage and general subsistence costs. Registration fees are to be budgeted in Account 4910. The City Manager is continuing his emphasis on training for the 2015 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 2015 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 2014, please provide an estimate of costs expected to be completed by the end of 2014 – the balance of the project should be rebudgeted in 2015.

Revenues – The 2014 budgeted revenues have also been programmatically carried forward to the 2015 budget. The Finance Department will make an estimate of general revenues that do not require departmental input. Please analyze and update both the 2014 Year-End and 2015 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 18)* – 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 2015 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: *2015 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 21.
- 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 summarizes any changes from the preliminary budget.
- Step 9: *Council Passes Ordinance* – The ordinance approving the 2015 Budget is passed at the first Council meeting in December.
- Step 10: *Prepare the 2015 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 Administration, Legal, Human Resources, Municipal Court, Finance and Budget, Community and Economic Development, Police, Fire, Airport, 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 issuance.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred. Revenues are recorded when they become both measurable and available to finance expenditures of the current period.

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	CIPP – Cured in Place Pipe
ADA – Americans with Disabilities Act	CISD – Critical Incident Stress Debriefing
AFSCME – American Federation of State, County and Municipal Employees	COG – Conference of Governments
AIMMS – Automated Inventory and Maintenance Management System	COPS – Community Oriented Policing Services
AOA – Air Operations Area	CPA – Certified Public Accountant
ARFF – Aircraft Rescue and Fire Fighting	CPPB – Certified Professional Public Buyer
ARRA – American Recovery and Reinvestment Act	CPPO – Certified Public Purchasing Officer
AVL – Automatic Vehicle Location	CRB – Community Review Board
AWC – Association of Washington Cities	CTC – Capitol Theatre Commission
BARS – Budget Accounting and Reporting System	DEA – Drug Enforcement Agency
BASUB – Basic Account/Subaccount	DOC – Department of Corrections
BE – Built Environment	DOS – Disc Operating System
BOD – Biochemical Oxygen Demand	DOT – Department of Transportation
CBD – Central Business District	DUI – Driving Under the Influence
CBDO – Community Based Development Organization	DWI – Driving While Intoxicated
CCTV – Closed Circuit Television	DYBID – Downtown Yakima Business Improvement District
CDBG – Community Development Block Grant	DYFI – Downtown Yakima Futures Initiative
CDY – Committee for Downtown Yakima	EAP – Employee Assistance Program
CED – Community & Economic Development	EBMS – Employee Management Benefit Service
CEO – Chief Executive Officer	ED – Economic Development
CERB – Community Economic Revitalization Board	EEOC – Equal Employment Opportunity Commission
CHDO – Community Housing Development Organization	EMS – Emergency Medical Services
Chng – Change	EMT – Emergency Medical Technician
Chrg - Charge	ERP – Enforcement Response Plan
CIP – Capital Improvement Program or Construction in Progress	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, AFSCME General and the Management groups were settled, with AFSCME receiving 2.5% plus a \$500 lump sum, and the Management Group receiving 1.5% plus a \$500 lump sum. Because these groups did not have an increase in the 2014 adopted budget, we need to add the 2014 settlements of 2.5% and 1%, to arrive at a cumulative 2-year increase of 5% and 2.5% respectively. 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) settled without a base pay increase for 2015, and IAFF (Firefighters and Public Safety Communications) have settled contracts of 2% in the 2015 budget. AFSCME Transit’s contract has no increase in base pay, but their contract called for a lump sum payment of \$2,500 in 2014, increasing to \$2,900 in 2015. (Note: Lump sum payments are included in account 130 Special Pay).

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. See the explanation in account 110 for lump sum settlements.

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 21.7% as of 7/1/15 (or 10.8% annualized in 2015) and medical and dental insurance of 4.0%, along with the normal roll-ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Workers’ compensation and unemployment insurance rates remained unchanged. All of these changes net to about a 4% overall increase.

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. Examples include water meters, street sign material, concession supplies, and vehicle parts.

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.

2014 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	93,080
Assessed Valuation	\$5,515,264,870
City Employees (Full-time Equivalents).....	748.67
Election and Voter Registration	
Number of Precincts.....	50
Number of Registered Voters	38,857

PROPERTY TAX LEVY

Regular Levy	\$17,200,931
Special Levy.....	<u>\$107,230</u>
Total 2012 Property Tax Levy.....	\$17,308,161

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	345.82
Number of Parks.....	34
Number of Playgrounds	20
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, eight soccer fields, Senior Citizen Center, Southeast Center, Tahoma Cemetery, Dog Park	

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.....	5,449
Regulatory Licenses –	
Varies from \$11.00 to \$1,000.....	510

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.....	145
Non-Commissioned Police Personnel.....	<u>50</u>
Total Number of Police Personnel	195
Number of Calls for Service	218 / 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.....	\$52.34
Each Unit.....	\$1.46
Wastewater – Average/Family of 4.....	\$113.48
Each Unit.....	\$3.01
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)	19,457
Water (Outside the City	<u>101</u>
Total Water Customers.....	19,588
Wastewater Residential (Inside the City)	27,598
Wastewater Residential (Outside the City)	54
Wastewater Commercial.....	<u>2,304</u>
Total Wastewater Customers.....	29,956
Irrigation Customers.....	14,000

* For informational purposes only – not intended for official or legal purposes.

