

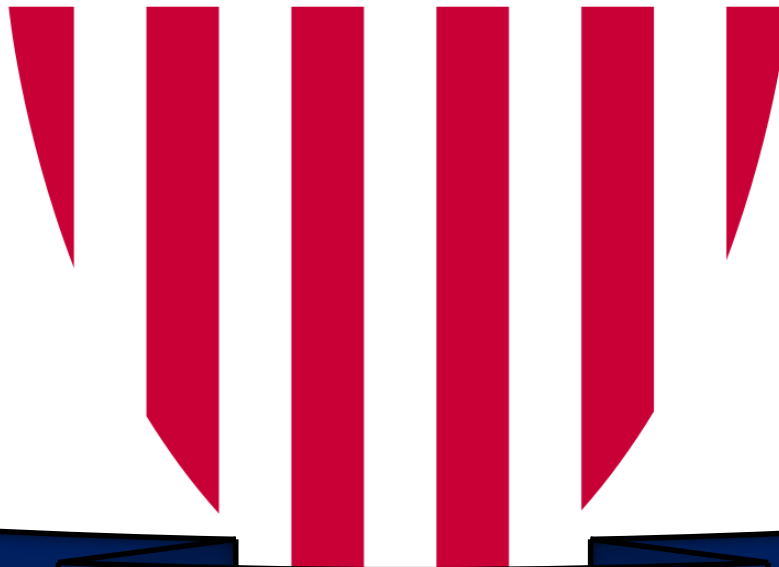
# 2016

## *Adopted Budget*

CITY OF *Yakima, Washington*



### **All-America City**

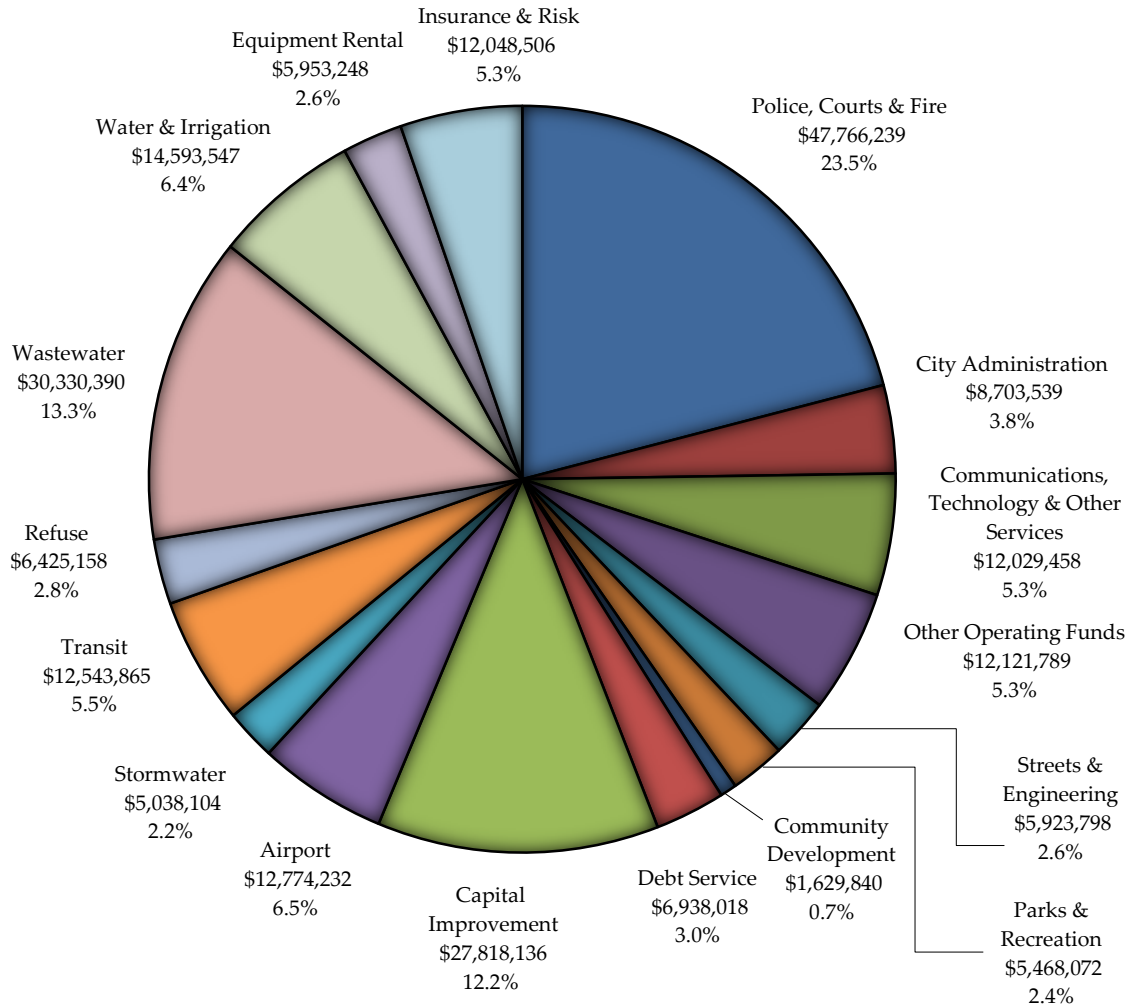


1994 & 2015

1994 & 2015



# 2016 ADOPTED BUDGET



**\$228.1 MILLION**







CITY OF *Yakima*

## ***PRINCIPAL OFFICIALS***

*AS OF JANUARY 1, 2016*

### ***CITY COUNCIL***

Avina Gutiérrez	Mayor, District 2
Holly Cousens	Assistant Mayor, District 7
Dulce Gutiérrez	District 1
Carmen Méndez	District 3
Bill Lover	District 4
Kathy Coffey	District 5
Maureen Adkison	District 6

### ***CITY MANAGEMENT EXECUTIVES***

Jeff Cutter	Interim City Manager
Connie Mendoza	Human Resources Director
Mark Kunkler	Acting 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

129 North Second Street  
Yakima, WA 98901  
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**2016 ADOPTED BUDGET**

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## ***CITYWIDE SUMMARIES***

This section contains information presented for a quick summary of the 2016 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 8, 2015 Council meeting.

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

**Double Budgeting** – Lists the revenues in the 2016 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.

Note: Throughout the entire document, there are 3 year comparisons which include the prior year (2014) Actual; three views of the current year (2015) including Amended Budget, Prelim (preliminary year-to-date actual as of 1/28/15) and Estimated Year-end; and the next year (2016) Projected Budget (the budget adopted by City Council). The Prelim year-to-date actual includes most ongoing transactions, including payroll and most accounts payable transactions. However many of the year-end adjustments had not yet been made as of that date. The Estimated Year-end is done at the same time the next year's budget is developed and is used to calculate the estimated beginning fund balance for the subsequent budget year.





**INTRODUCTION**

The Budget In Brief provides a high-level overview of the final 2016 budget, along with significant issues that are anticipated to have a material impact in 2016.

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 2016 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 2015 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.

**2015 VS. 2016 BUDGET COMPARISON AND 2016 BUDGET OVERVIEW**

The chart below compares the 2015 year-end estimate to the 2016 budget in summary format.

**2015 ESTIMATE / 2016 BUDGET COMPARISON**

	Revenues			Expenditures		
	2015 Year-End Estimate	2016 Budget	% Chng	2015 Year-End Estimate	2016 Budget	% Chng
General	\$ 60,640,617	\$ 62,650,735	3.3%	\$ 60,964,079	\$ 62,650,615	2.8%
Parks and Recreation	5,367,582	5,510,965	2.7%	5,420,027	5,468,072	0.9%
Street & Traffic Operations	4,862,400	5,059,850	4.1%	4,973,765	5,090,088	2.3%
<b>General Government Subtotal</b>	<b>70,870,599</b>	<b>73,221,550</b>	<b>3.3%</b>	<b>71,357,871</b>	<b>73,208,775</b>	<b>2.6%</b>
Utilities/Other Operating	72,164,285	70,647,870	(2.1%)	71,973,410	71,846,018	(0.2%)
Capital Improvement	26,331,913	46,644,571	77.1%	24,725,115	57,246,025	131.5%
Rise Management Reserves	4,300,000	4,894,000	13.8%	4,023,643	4,851,192	20.6%
Employee Benefit Reserves	12,590,268	13,120,340	4.2%	12,730,528	13,398,134	5.2%
Trust and Agency Funds	654,333	626,777	(4.2%)	617,777	617,777	0.0%
G.O. Bond Debt Service	4,541,835	4,815,142	6.0%	4,539,429	4,808,964	5.9%
Utility Rev Bond Debt Service	2,134,280	2,131,180	(0.1%)	2,132,155	2,129,054	(0.1%)
<b>Total</b>	<b>\$ 193,587,513</b>	<b>\$ 216,101,430</b>	<b>11.6%</b>	<b>\$ 192,099,928</b>	<b>\$ 228,105,939</b>	<b>18.7%</b>

The estimated revenues for all funds, without beginning balances, are \$216.1 million. This represents an increase of \$22.5 million or 11.6% less than the 2015 Year-End Estimate of \$193.6 million.

The expenditure budget for FY 2016 for all funds is \$228.1 million. This is \$36.0 or 18.7% more than the 2015 Year-End Estimate of \$192.1 million.

## 2016 BUDGET SUMMARY

	Estimated 2016 Beg. <u>Fund Balance</u>	2016 <u>Revenue</u>	2016 <u>Expenditures</u>	Use of <u>Reserves</u>	Estimated 2016 Ending <u>Balance</u>
General Fund	\$ 7,550,295	\$ 62,650,735	\$ 62,650,615	\$ 120	\$ 7,550,415
Parks and Recreation	478,162	5,510,965	5,468,072	42,893	521,055
Street & Traffic Operations	<u>896,671</u>	<u>5,059,850</u>	<u>5,090,088</u>	<u>(30,238)</u>	<u>866,433</u>
<b>General Government Subtotal</b>	8,925,128	73,221,550	73,208,775	12,775	8,937,903
Utilities/Other Operating	22,099,407	70,647,870	71,846,018	(1,198,148)	20,901,260
Capital Improvement	27,563,285	46,644,571	57,246,025	(10,601,454)	16,961,832
Risk Management Reserves	1,341,824	4,894,000	4,851,192	42,808	1,384,632
Employee Benefit Reserves	4,411,105	13,120,340	13,398,134	(277,794)	4,133,311
Trust and Agency Funds	748,711	626,777	617,777	9,000	757,711
G.O. Bond Debt Service	266,178	4,815,142	4,808,964	6,178	272,356
Utility Revenue Bond Debt Service	<u>2,019,340</u>	<u>2,131,180</u>	<u>2,129,054</u>	<u>2,126</u>	<u>2,021,466</u>
<b>Total</b>	<u>\$ 67,374,978</u>	<u>\$ 216,101,430</u>	<u>\$ 228,105,939</u>	<u>\$ (12,004,509)</u>	<u>\$ 55,370,469</u>

- The use of reserves of \$12.0 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 7 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 2016 budget that should be noted are:

### Revenues

- The general operating property tax levy for FY 2016 is estimated to be \$3.0882 per \$1,000 of assessed value, a decrease of \$0.0357 or 1.1% below the current rate.
- Refuse is implementing a rate increase that will average about 13.2% in total, ranging from \$0.98 to \$2.00 per account per month. This will be the first rate increase to support the basic operations of this utility since 2008.
- Water, Wastewater, Stormwater, and Irrigation utilities are not budgeting rate adjustments in 2016. Recent rate studies indicate increases are needed for all but Irrigation, but management is proposing to postpone any rate adjustments until 2017. These utilities will be reviewing rates again as they prepare for the Capital Facilities Plan component of the Comprehensive Plan which is required to be completed in 2017.

### Personnel

- 768.52 total proposed full-time (FTE) positions in all funds for Fiscal Year 2016.
- A net increase of 6.85 FTE's from the 2015 Amended Budget.
- Refer to the *General Staffing* section in the 2016 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 \$41.3 million in FY 2016 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 2015 Standard and Poor’s upgraded the City’s rating on its general obligation bonds from “A+” to “AA-” in 2015. 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 \$3.0882 per \$1,000 of assessed value in Fiscal Year 2016. The State law allows the City to impose the lesser of the rate of inflation (as measured by the Implicit Price Deflator (IPD)) or 1% above the prior year levy, plus levies for new construction and annexations. The City estimates to collect \$308,000 or 1.75% more in the FY 2016 levy than it did in FY 2015, made up of 1.5% for new construction and the IPD increase of 0.25%.

The 2016 General Government incremental revenue growth of \$2.35 million is based on the following:

- 0.25% 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 1.1% from 2015 tax levy. \$277,000
- 4.0% growth in sales tax (over 5% annual growth the past three years). \$640,000
- Franchise and utility tax growth of 2.9%. (4% annual growth the past three years) \$456,000
- Proposed sale of two Tiger Mart sites. \$400,000

We have balanced the 2016 General Government Fund budget using the following strategies:

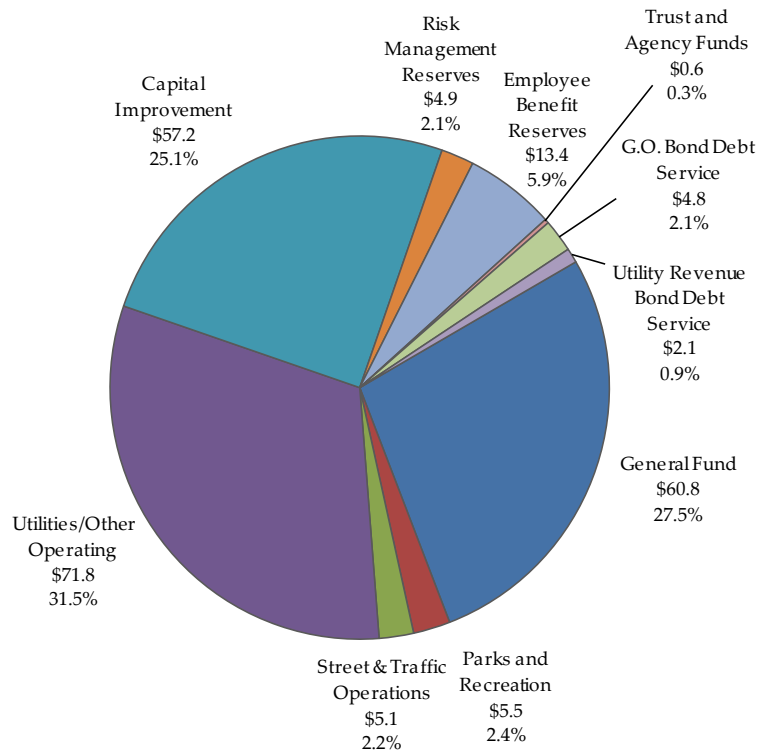
- Instituting a 2% vacancy rate Savings: \$1,085,000  
Personnel costs are budgeted at 98% to account for a minimum 2% position turnover/vacancy
- Reduction in overtime costs Savings: \$480,000  
The addition of 3 new firefighters is the major savings area.
- Reduction of fuel costs Savings: 145,000

## MAJOR POLICY CONSIDERATIONS

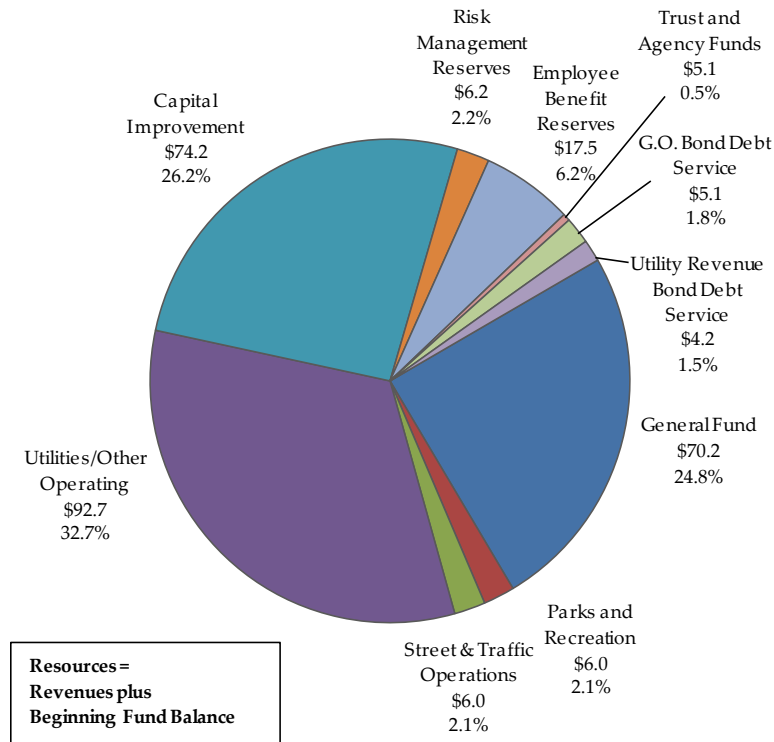
The 2016 budget includes the following investments in the community's key priorities:

Strategic Priority	Budgeted Item(s)	
Public Safety \$1,581,000	Police Legacy CAD & Records System	\$ 150,000
	Increase for Dangerous Buildings Abatement (offset by revenue)	-
	Transfer Animal Control to Police	-
	Digital Cameras for Patrol Division	15,000
	Replacement Program for Police Motorcycles	65,000
	Taser Replacement	20,000
	Add 3 Firefighters (offset by reduction in overtime)	264,000
	Increase Technical Rescue Training Budget	10,000
	Station 95 Annex Project	257,000
	Station 95 Sleeping Quarters	75,000
	Purchase a Water Tender	125,000
	Snow Removal Equipment	600,000
Economic Development \$1,968,000	Economic Development Community Support	\$ 443,000
	Potential Expansion Development Plan	25,000
	Cascade Mill Redevelopment Project	1,500,000
Built Environment \$33,381,050	Public Worked Telephone System Upgrade	\$ 67,000
	Virtual Server Cluster	125,000
	Add One Part-Time Temporary to the Permit Center	11,000
	City Hall Facility Projects	600,000
	Vehicle Security Gates at the Yakima Air Terminal	700,000
	Airport - Taxiway Bravo Design	225,000
	Arterial Street Capital Projects	8,244,050
	Road Improvements	5,000,000
	Wastewater Capital Projects	7,790,000
	Water Capital Projects	2,050,000
	Irrigation Capital Projects	1,025,000
	Stormwater Capital Projects	2,400,000
	Purchase Seven Each Replacement Buses, Vans and Paratransit Vehicles	3,982,000
	Passenger Shelters - Transit Routes	80,000
	Passenger Counters for Dial-a-Ride	50,000
	Equipment Rental Shop Upgrades	45,000
	Parks Capital	987,000
Partnership Development \$3,083,500	Neighborhood Partnerships Program	\$ 237,000
	Visitors Center Operation Increase	6,500
	Tourism Promotion Professional Services Increase	9,000
	Sports Commission Allocation Increase	7,500
	Convention Center Management Fee Increase	19,800
	Humane Society Contract Increase	3,700
	Yakima Central Plaza Development	2,800,000
Public Trust & Accountability \$3,004,000	PW Security Upgrade	\$ 40,000
	Add Two Transit positions (Maint Crew Leader/Field Supervisor)	139,000
	Refuse Electronic Routing System	25,000
	Refuse Rate Increase	(767,000)
	Mechanic Training	7,500

**2016 EXPENDITURE BUDGET BY FUND  
(\$228.1 MILLION)**



**2016 RESOURCE BUDGET BY FUND  
(\$283.5 MILLION)**





**ORDINANCE NO. 2015-047**

**AN ORDINANCE** adopting a budget for the City of Yakima, Washington, for the year 2016; and making appropriations for estimated expenditures.

**WHEREAS**, on or before the 27th day of October, 2015, a Preliminary Budget Summary for the City of Yakima for the year 2016 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 27, 2015, the City Council held hearings on the budget and on parts thereof, and on November 17, 2015 and on December 1, 2015, 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 2016 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Annual Budget - 2016," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the year 2016 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.

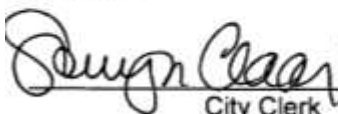
**Section 2.** The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.


**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, 2016, upon its passage and publication as provided by law.

**PASSED BY THE CITY COUNCIL**, signed and approved this 8<sup>th</sup> day of December, 2015.

  
Micah Cawley, Mayor

ATTEST:

  
City Clerk



Publication Date: December 11, 2015  
Effective Date: January 1, 2016

**2016 Annual Budget**  
**SUMMARY OF APPROPRIATIONS BY FUND**

<b>Fund</b>	<b>Description</b>	<b>2016 Projected Resources</b>	<b>2016 Budget Appropriations</b>	<b>% of Budget</b>
000	General Fund	\$ 70,201,030	\$ 62,650,615	27.5%
123	Economic Development	254,407	198,071	0.1%
124	Community Development	2,240,488	1,431,769	0.6%
125	Community Relations	1,287,084	618,913	0.3%
131	Parks & Recreation	5,989,127	5,468,072	2.4%
141	Streets & Traffic Operations	5,956,521	5,090,088	2.2%
142	Arterial Street	12,096,166	10,737,025	4.7%
144	Cemetery	310,265	273,542	0.1%
150	Emergency Services	1,528,357	1,407,117	0.6%
151	Public Safety Communications	3,939,763	3,555,870	1.6%
152	Police Grants	696,700	369,716	0.2%
161	Downtown Improvement District	213,417	208,993	0.1%
162	Trolley (Yakima Interurban Lines)	147,533	147,046	0.1%
163	Front St Business Impr Area	6,569	6,500	0.0%
170	Tourist Promotion (Conv Ctr)	2,288,736	1,694,510	0.7%
171	Capitol Theatre	430,390	420,497	0.2%
172	PFD Revenue-Convention Center	1,322,505	727,720	0.3%
173	Tourist Promotion Area	766,626	687,000	0.3%
174	PFD Revenue-Capitol Theatre	779,715	630,883	0.3%
198	FRS/Capitol Theatre Reserve	36,641	36,641	0.0%
221	LID. Guaranty	25,364	-	0.0%
272	PFD Debt Service	1,189,694	1,024,025	0.4%
281	General Obligation Bonds	3,320,972	3,312,239	1.5%
287	1996 LT GO Convention Center Bonds	497,275	424,700	0.2%
289	LID. Debt Service	48,015	48,000	0.0%
321	CBD Capital Improvement	2,891,586	2,881,000	1.3%
322	Capitol Theatre Construction	143,041	70,000	0.0%
323	Yakima Rev Development Area	2,413,747	1,500,000	0.7%
331	Parks & Recreation Capital	1,681,135	1,569,000	0.7%
332	Fire Capital	2,487,539	2,239,976	1.0%
333	Law & Justice Capital	994,291	693,000	0.3%
342	Public Works Trust Construction	1,681,107	999,885	0.4%
343	REET 2 Capital Construction	987,891	978,250	0.4%
344	Street Capital Fund	5,107,932	5,000,000	2.2%
370	Convention Center Capital Impr	861,397	385,000	0.2%
392	Cum. Reserve for Capital Impr	1,635,652	765,000	0.3%
421	Airport Operating Fund	1,186,449	1,128,985	0.5%
422	Airport Capital Fund	12,124,240	11,645,247	5.1%



Fund	Description	2016	2016	% of
		Projected Resources	Budget Appropriations	
441	Stormwater Operating	2,843,147	2,638,104	1.2%
442	Stormwater Capital	3,548,391	2,400,000	1.1%
462	Transit	11,552,005	8,368,765	3.7%
464	Transit Capital Fund	7,298,319	4,175,100	1.8%
471	Refuse	6,844,970	6,425,158	2.8%
472	Wastewater Facilities Capital Rsv	2,502,515	700,000	0.3%
473	Wastewater Operating	27,038,238	22,540,390	9.9%
474	Water Operating	12,031,186	9,373,857	4.1%
475	Irrigation Operating	2,676,770	1,802,149	0.8%
476	Wastewater Construction	6,986,576	5,710,000	2.5%
477	Water Capital	4,565,125	2,050,000	0.9%
478	Wastewater Capital	1,781,479	1,380,000	0.6%
479	Irrigation Capital	2,419,729	1,367,542	0.6%
481	1998 Water Revenue Bond Reserve	359,789	-	0.0%
483	1996 Wastewater Revenue Bond Reserve	150,563	-	0.0%
484	1991 Water/Wastewater Revenue Bond Red	105,113	-	0.0%
486	2008 Water Bonds	241,716	234,700	0.1%
488	2008 Wastewater Bonds	411,815	411,813	0.2%
489	1991 Water/Wastewater Revenue Bond Red	899,333	-	0.0%
491	2004 Irrigation Bonds	352,354	317,541	0.1%
493	2003 Wastewater Bonds	1,420,965	1,165,000	0.5%
494	Revenue Bond	208,871	-	0.0%
512	Unemployment Compensation	646,968	227,351	0.1%
513	Employees Health Benefit	12,514,303	10,388,338	4.6%
514	Workers' Compensation	1,735,994	1,311,017	0.6%
515	Risk Management	6,199,183	4,814,551	2.1%
516	Wellness/EAP	304,515	121,800	0.1%
551	Equipment Rental	9,013,009	4,705,298	2.1%
555	Environmental Fund	1,740,696	1,247,950	0.5%
560	Public Works Administration	1,608,250	1,237,215	0.5%
612	Firemen's Relief & Pension	2,329,664	1,349,628	0.6%
632	YakCorps	707,466	605,777	0.3%
710	Cemetery Trust	668,022	12,000	0.0%
		<u>\$ 283,476,408</u>	<u>\$ 228,105,939</u>	100.0%



## ***PERMANENT BUDGETED POSITIONS***

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The permanent budgeted work force is 768.52 for 2016, a total net increase of 6.85 FTE's from the 2015 Amended budget. In the General Government classifications (General Fund, Parks and Recreation Fund and Street Fund) there are 504.52 permanent budgeted positions, a net of increase of 5.00 from the 2015 Amended Budget. Citywide, the changes in permanent budgeted positions are related the deletion of 0.15 positions and the addition of 7.00 positions.

Cumulatively, General Government has increased by a net of 19.85 positions in the 2 years since 2014 including a net of 10 positions relating to the consolidation of Fire services with Union Gap. Detail of changes are listed in the Permanent Budgeted Position chart.

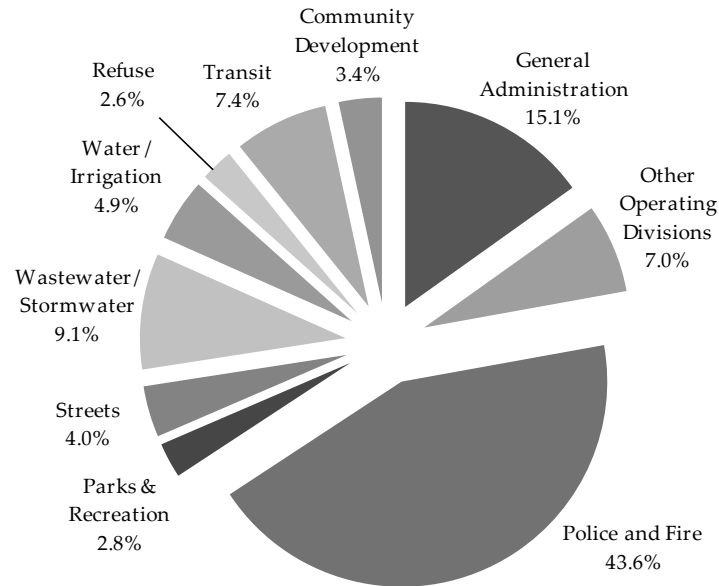
Management continues to take into consideration the City's strategic priorities and fiscal sustainability when proposing staffing recommendations to accommodate Federal and State mandates and provide adequate support services.

The 2016 Preliminary Budget includes both negotiated settlements for the bargaining units that were finalized for wages by the end of September, 2015 and estimated increases for open groups. Status of the collective bargaining process is described below.

<b><u>Bargaining Unit</u></b>	<b><u>Employees</u></b>	<b><u>Status on 12/21/15</u></b>	<b><u>Budgeted</u></b>
AFSCME Municipal	292	Settled through 2017	Yes
AFSCME Transit	58	Settled through 2019	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 2019	Yes
Management, Supervisory Confidential/Exempt Class	85	Settled through 2016	Yes
Teamsters Units:			
Police Management	9	Settled through 2018	Yes
Corrections Sergeants	3	Settled through 2019	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

Department Number/Description	2015		2016		New Positions	Transfers	Deleted Positions
	2014 Actual	Amended Budget	Adopted Budget				
General Government							
General Fund							
102 City Manager	2.00	2.00	2.00	-	-	-	
110 City Council	7.00	7.00	7.00	-	-	-	
135 Neighborhood Groups Program	0.00	0.00	2.00	1.00 <sup>1</sup>	1.00 <sup>1</sup>	-	
140 Records	4.00	4.50	4.50	-	-	-	
160 Human Resources	8.60	9.10	9.10	-	-	-	
170 Legal	19.50	19.50	19.50	-	-	-	
180 Municipal Court	12.12	12.12	12.12	-	-	-	
210 Environmental Planning	6.00	7.00	7.00	-	-	-	
220 Code Administration	18.00	17.00	17.00	-	-	-	
221 City Hall Maintenance	2.00	2.00	2.00	-	-	-	
250 Economic Development	2.00	2.00	2.00	-	-	-	
310 Police	195.00	197.00	197.00	-	-	-	
320 Fire	89.00	100.00	103.00	3.00 <sup>2</sup>	-	-	
330 Gang Free / Emergency Prep	1.00	1.00	0.00	-	(1.00) <sup>1</sup>	-	
350 Information Technology	23.00	22.00	23.00	1.00 <sup>3</sup>	-	-	
610 Financial Services	15.00	15.00	15.00	-	-	-	
650 Utility Services	9.00	14.00	14.00	-	-	-	
670 Purchasing	6.00	6.00	6.00	-	-	-	
700 Engineering	14.00	10.00	10.00	-	-	-	
Total General Fund	433.22	447.22	452.22	5.00	-	-	

Department Number/Description	2015		2016		New Positions	Transfers	Deleted Positions
	2014 Actual	Amended Budget	Adopted Budget				
131 Parks & Recreation	21.30	21.30	21.30	-	-	-	-
133 Traffic Engineering	9.00	9.00	9.00	-	-	-	-
141 Street	23.00	22.00	22.00	-	-	-	-
Total General Government	486.52	499.52	504.52	5.00	-	-	-
Other Operating Funds							
124 Community Development	8.00	7.00	7.00	-	-	-	-
125 Community Relations	5.00	5.00	5.00	-	-	-	-
144 Cemetery	2.00	2.00	2.00	-	-	-	-
151 Public Safety Communications	35.00	35.00	35.00	-	-	-	-
421 Airport	7.00	7.00	7.00	-	-	-	-
462 Transit	53.95	54.95	56.80	2.00 <sup>4</sup>	-	0.15 <sup>4</sup>	
471 Refuse	19.00	20.00	20.00	-	-	-	-
473 Wastewater/Storm Water	70.20	70.20	70.20	-	-	-	-
474 Water Operating	34.00	31.00	31.00	-	-	-	-
475 Irrigation Operating	7.00	7.00	7.00	-	-	-	-
551 Equipment Rental	12.00	14.00	14.00	-	-	-	-
560 Public Works Administration	9.00	9.00	9.00	-	-	-	-
Total Other Operating Funds	262.15	262.15	264.00	2.00	-	0.15	
<b>Grand Total</b>	<u>748.67</u>	<u>761.67</u>	<u>768.52</u>	<u>7.00</u>	<u>-</u>	<u>0.15</u>	

- (1) In 2016 the Gang Free Program Manager was moved to Neighborhood Development and a Department Assistant was added in the 2016 budget.
- (2) Three Firefighter positions were added in 2016.
- (3) Information Technology added a Computer Operations Technician due to a reorganization mid-year 2015.
- (4) Transit added one transit Maintenance Crew Leader and one Transit Field Supervisor in 2016. There was .15 of a position deleted when two 57.7% positions were combined into one FTE mid-year 2015.



## ***DOUBLE BUDGETING***

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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**

	<b>2015</b>	<b>2016</b>
	<b>Adopted</b>	<b>Adopted</b>
	<b>Budget</b>	<b>Budget</b>
Total Budget	\$ 207,956,731	\$ 228,105,939
Less Double Budgeted Items	45,815,275	45,942,834
Actual Budget	<u>\$ 162,141,456</u>	<u>\$ 182,163,105</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	\$ 36,929	Capitol Theatre	\$ 66,641
Cemetery	17,713	Parks & Recreation	458,400
Public Safety Communications	110,256	Law & Justice Capital	206,500
Downtown Business Impr District	11,993	Street Construction	45,306
Tourist Promotion	53,962	Convention Center	155,000
Capitol Theatre	6,955	Cumulative Reserve Capital Impr	300,000
Airport	66,755	Stormwater Capital	700,000
Stormwater Operating	105,854	Wastewater Capital - Construction	500,000
Transit	447,680	Wastewater Capital - Projects	616,000
Refuse	318,625	Wastewater Capital - Facilities	2,301,500
Wastewater Operating	990,382	Water Capital	750,000
Water Operating	495,012	Irrigation Capital	147,000
Irrigation Operating	95,692	Total Capital Projects	\$ 6,246,347
Unemployment Compensation Reserve	4,444		
Health Benefit Reserve	129,331	Debt Service	
Workers' Compensation Reserve	29,216	2002 PFD Convention Center GO Bond	\$ 457,720
Risk Management Reserve	93,781	2009 PFD Capitol Theatre GO Bond	466,883
Firemen's Relief and Pension	55,503	Various LTGO (SunDome/Parks/Fire/Street)	3,312,239
Total City Services	3,070,083	Wastewater Operating Fund	32,621
		Water 2008 Bonds (ref 1998 Bonds) & Rsv	234,700
In Lieu of Taxes		Wastewater 2008 Revenue Bonds	411,813
Stormwater Operating	130,000	2003/2012 Irrigation Bonds and Reserve	317,542
Refuse	934,200	2003 Wastewater Bonds and Reserve	1,165,000
Wastewater Operating	4,305,000	Total Debt Service	\$ 6,398,518
Water Operating	1,383,260		
Total	6,752,460	Internal Service	
		Unemployment Compensation	\$ 197,000
Utility Services	1,473,000	Employee Health Benefit Reserve	8,730,000
		Workers Compensation Fund	1,004,500
Other		Risk Management Reserve	3,700,000
Engineering	450,000	Wellness/Emp Assist Program	121,800
Information Systems	196,760	City Garage - Repl/Trans/Fleet/Fuel/M&O	3,024,792
Codes	51,250	Public Works Department	1,143,324
Total	698,010	Total Internal Service	\$ 17,921,416
<b>Total General Fund</b>	<b>\$ 11,993,553</b>	Operating Subsidies	
		Economic Development	\$ 61,000
Parks Interfund - Utility Tax	1,450,000	Cemetery Fund	132,000
Street Interfund	240,000	Public Safety Communications	1,030,000
		Downtown Bus Imp District	50,000
<b>Total General Government</b>		Tourist Promotion	100,000
<b>(General, Parks, and Streets Funds)</b>	<b>\$ 13,683,553</b>	CBD Capital Improvement	200,000
		Capitol Theatre	120,000
		Total Operating Subsidies	\$ 1,693,000
		<b>Total All Funds</b>	<b>\$ 45,942,834</b>



## ***CITY SERVICE CHARGE***

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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 2015 City Services.

### **CITY SERVICE DEPARTMENTS**

<b>City Service Departments</b>	<b>2015</b>			
	<b>Amended Budget</b>	<b>Excluded Expenditures</b>	<b>Direct Chrg For Services</b>	<b>Net City Service Costs</b>
City Manager	\$ 389,578	\$ -	\$ -	\$ 389,578
State Auditor	110,000	-	-	110,000
City Clerk / Records	592,904	-	-	592,904
Finance	1,594,263	-	-	1,594,263
Human Resources	664,003	-	-	664,003
Legal	1,516,072	1,111,966	-	404,105
Purchasing	654,699	-	266,193	388,506
City Hall Facility	523,868	-	-	523,868
Information Technology	2,892,348	-	85,000	2,807,348
<b>Subtotal</b>	<b>\$ 8,937,734</b>	<b>\$ 1,111,966</b>	<b>\$ 351,193</b>	<b>\$ 7,474,575</b>

- The *2015 Amended Budget* column illustrates the estimated 2015 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, in this case, the prosecution division 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 are dedicated 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	2015	% City	2016		2015	Percent
	Eligible Budget	Service Budget	City Service Charges Billable	Non-Billable	Charges	Inc (Dec)
Community Relations	\$ 608,149	0.5%	\$ 37,583	\$ -	\$ 35,801	5.0%
Cemetery	291,709	0.2%	18,027	-	16,662	8.2%
Public Safety Communications	1,817,728	1.5%	112,333	-	106,716	5.3%
Downtown Business Impr District	197,500	0.2%	12,205	-	14,599	(16.4%)
Tourist Promotion	888,654	0.7%	54,918	-	46,328	18.5%
Capitol Theatre	114,540	0.1%	7,078	-	6,573	7.7%
Airport	1,099,337	0.9%	67,937	-	61,975	9.6%
Stormwater	1,743,229	1.4%	107,729	-	100,003	7.7%
Transit	7,372,502	6.1%	455,610	-	421,528	8.1%
Refuse	5,247,188	4.3%	324,269	-	301,140	7.7%
Wastewater	16,309,851	13.5%	1,007,925	-	933,304	8.0%
Water	8,216,479	6.8%	507,766	-	464,633	9.3%
Irrigation	1,575,875	1.3%	97,387	-	89,248	9.1%
Unemployment Comp Reserve	73,177	0.1%	4,522	-	2,186	106.9%
Health Benefit Reserve	2,129,849	1.8%	131,622	-	87,087	51.1%
Workers Compensation Reserve	481,131	0.4%	29,733	-	24,413	21.8%
Risk Management Reserve	1,544,404	1.3%	95,442	-	60,685	57.3%
Fire Pension - Medical	914,032	0.8%	56,486	-	50,710	11.4%
Subtotal	50,625,333	41.9%	3,128,572	-	2,823,591	
Other Operating Funds & Depts	95,963,023	58.1%	-	4,346,003	-	
Excluded Funds & Departments	53,455,640					
Department City Service Charge	8,937,734					
<b>Total Budget</b>	<b>208,981,730</b>					
Total City Service Budget	<u>\$155,526,090</u>	<u>100%</u>	<u>\$3,128,572</u>	<u>\$ 4,346,003</u>	<u>\$2,823,591</u>	10.8%
Total Billable and Non-Billable				<u><u>\$ 7,474,575</u></u>		

- *Eligible Budget* is the amount of budget eligible for City Service charges after transfers, exclusions and double budgeted amounts have been removed.
- 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 are included in the 2016 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 for comparative purposes.
- The *Percent Increase (Decrease)* column indicates the percentage increase or decrease from 2015 to 2016 charges.

Note: Total City Service charge as a percentage of eligible budgets is 6.2%.

## EXCLUSIONS

Funds and Department Budgets Excluded from City Service Charge	Excluded Amount
Indigent Defense	\$ 1,000,500
Hearing Examiner	31,000
Intergovernmental	174,989
State Auditor	110,000
Police Pension	435,600
Arterial Street Capital	1,662,284
Trolley	57,046
Front Street PBIA	7,000
Tourist Promotion - Convention Center	721,200
Capitol Theatre	282,000
PFD - Convention Center	31,000
Tourist Promotion Area	687,000
PFD - Capitol Theatre	14,000
G.O. Bond Funds	4,464,429
LID Guaranty	230,000
CBD Capital Improvement	91,000
Capitol Theatre Construction	50,000
Yakima Revenue Development Area	3,500,000
Parks & Recreation Capital	1,750,000
Fire Capital	2,254,159
Law and Justice Capital	639,636
Public Works Trust Construction - REET 1	692,249
REET 2 Capital	1,315,965
Convention Center Capital	490,000
Cumulative Reserve for Capital Improvement	2,245,000
Airport Capital	12,539,721
Stormwater Capital	2,025,000
Transit Operating	1,208,930
Transit Capital	1,749,000
Wastewater Facility Capital Reserve	600,000
Wastewater Construction	3,280,000
Water Capital	2,670,000
Wastewater Capital	810,000
Irrigation Capital	1,250,000
Revenue Bonds	2,132,155
Wellness/EAP	174,800
Environmental	1,007,950
Firemen's Relief & Pension	466,250
YakCorps Agency	605,777
	<u>\$53,455,640</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**

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**Resources** – A summary by fund of just the 2016 estimated resources compared to the 2016 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 2016 budget from the 2015 amended budget in both dollar amount and percentage.

**Expenditures by Classification** – Depicts the 2016 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 2016 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	2016	2016	2016	Est Bal	YE Est	YE Est	End Bal
		YE Est	Proposed	Use of	vs 2016	Beginning	Ending	vs 2016
		Revenue	Expenditure	Reserves	Budget	Balance	Balance	Budget
000	General Fund	\$ 62,650,735	\$ 62,650,615	\$ 120	0.0%	\$ 7,550,295	\$ 7,550,415	12.1%
131	Parks & Recreation	5,510,965	5,468,072	42,893	0.8%	478,162	521,055	9.5%
141	Street & Traffic Operations	5,059,850	5,090,088	(30,238)	(0.6%)	896,671	866,433	17.0%
<b>General Government Total</b>		73,221,550	73,208,775	12,775	0.0%	8,925,128	8,937,903	12.2%
123	Economic Development	183,000	198,071	(15,071)	-7.6%	71,407	56,336	28.4%
124	Community Development	1,421,193	1,431,769	(10,576)	(0.7%)	819,295	808,719	56.5%
125	Community Relations	666,600	618,913	47,687	7.7%	620,484	668,171	108.0%
142	Arterial Street	10,397,841	10,737,025	(339,184)	(3.2%)	1,698,325	1,359,141	12.7%
144	Cemetery	262,950	273,542	(10,592)	(3.9%)	47,315	36,723	13.4%
150	Emergency Services	1,326,026	1,407,117	(81,091)	(5.8%)	202,331	121,240	8.6%
151	Public Safety Communication	3,499,468	3,555,870	(56,402)	(1.6%)	440,295	383,893	10.8%
152	Police Grants	416,000	369,716	46,284	12.5%	280,700	326,984	88.4%
161	Downtown Impr District	205,340	208,993	(3,653)	(1.7%)	8,077	4,424	2.1%
162	Trolley	73,624	147,046	(73,422)	(49.9%)	73,909	487	0.3%
163	Front St Business Impr Area	3,735	6,500	(2,765)	(42.5%)	2,834	69	1.1%
170	Tourist Promo (Conv Ctr)	1,683,800	1,694,510	(10,710)	(0.6%)	604,936	594,226	35.1%
171	Capitol Theatre	414,700	420,497	(5,797)	(1.4%)	15,690	9,893	2.4%
172	PFD - Conv Center	828,750	727,720	101,030	13.9%	493,755	594,785	81.7%
173	Tourist Promotion Area	687,000	687,000	-	0.0%	79,626	79,626	11.6%
174	PFD - Capitol Theatre	624,800	630,883	(6,083)	(1.0%)	154,915	148,832	23.6%
198	Capitol Theatre Reserve	-	36,641	(36,641)	(100.0%)	36,641	-	0.0%
221	L.I.D. Guaranty	50	-	50	n/a	25,314	25,364	n/a
272	PFD Debt Service	1,026,103	1,024,025	2,078	0.2%	163,591	165,669	16.2%
281	Misc LTGO Bonds	3,312,239	3,312,239	-	0.0%	8,733	8,733	0.3%
287	1996 LTGO Bonds	428,750	424,700	4,050	1.0%	68,525	72,575	17.1%
289	L.I.D. Debt Service	48,000	48,000	-	0.0%	15	15	0.0%
321	C.B.D. Capital Impr	2,826,220	2,881,000	(54,780)	(1.9%)	65,366	10,586	0.4%
322	Capitol Theatre Const	66,641	70,000	(3,359)	(4.8%)	76,400	73,041	104.3%
323	Yakima Rev Dev Area	1,000,000	1,500,000	(500,000)	(33.3%)	1,413,747	913,747	60.9%
331	Parks & Recreation Capital	508,400	1,569,000	(1,060,600)	(67.6%)	1,172,735	112,135	7.1%
332	Fire Capital	2,242,410	2,239,976	2,434	0.1%	245,129	247,563	11.1%
333	Law & Justice Capital	479,350	693,000	(213,650)	(30.8%)	514,941	301,291	43.5%
342	REET 1 Public Works Trust	802,000	999,885	(197,885)	(19.8%)	879,107	681,222	68.1%
343	REET 2 Capital Construction	802,000	978,250	(176,250)	(18.0%)	185,891	9,641	1.0%
344	Street Capital Fund	5,095,306	5,000,000	95,306	n/a	12,626	107,932	n/a
370	Conv Center Capital Impr	360,400	385,000	(24,600)	(6.4%)	500,997	476,397	123.7%
392	Cum Rsv for Capital Impr	300,000	765,000	(465,000)	(60.8%)	1,335,652	870,652	113.8%

Fund	Description	2016	2016	2016	Est Bal	YE Est	YE Est	End Bal
		YE Est	Proposed	Use of	vs 2016	Beginning	Ending	vs 2016
		Revenue	Expenditure	Reserves	Budget	Balance	Balance	Budget
421	Airport Operating	1,134,929	1,128,985	5,944	0.5%	51,520	57,465	5.1%
422	Airport Capital	11,325,568	11,645,247	(319,679)	(2.7%)	798,672	478,993	4.1%
441	Stormwater Operating	2,151,000	2,638,104	(487,104)	(18.5%)	692,147	205,043	7.8%
442	Stormwater Capital	700,000	2,400,000	(1,700,000)	(70.8%)	2,848,391	1,148,391	47.8%
462	Transit Operating	8,701,402	8,368,765	332,637	4.0%	2,850,603	3,183,239	38.0%
464	Transit Capital	3,849,875	4,175,100	(325,225)	(7.8%)	3,448,444	3,123,219	74.8%
471	Refuse	6,595,262	6,425,158	170,104	2.6%	249,708	419,812	6.5%
472	Wastewater Capital Facilities	700,000	700,000	-	0.0%	1,802,515	1,802,515	257.5%
473	Wastewater Operating	22,102,484	22,540,390	(437,906)	(1.9%)	4,935,754	4,497,848	20.0%
474	Water Operating	8,816,000	9,373,857	(557,857)	(6.0%)	3,215,186	2,657,329	28.3%
475	Irrigation Operating	1,803,540	1,802,149	1,391	0.1%	873,230	874,622	48.5%
476	Wastewater Capital Constr	500,000	5,710,000	(5,210,000)	(91.2%)	6,486,576	1,276,576	22.4%
477	Water Capital	1,000,000	2,050,000	(1,050,000)	(51.2%)	3,565,125	2,515,125	122.7%
478	Wastewater Capital Projects	2,301,500	1,380,000	921,500	66.8%	(520,021)	401,479	29.1%
479	Irrigation Capital	1,387,060	1,367,542	19,518	1.4%	1,032,669	1,052,187	76.9%
481	Revenue Bond	400	-	400	n/a	359,389	359,789	n/a
483	Revenue Bond	700	-	700	n/a	149,863	150,563	n/a
484	Revenue Bond	-	-	-	n/a	105,113	105,113	n/a
486	2008 Water Bond	234,725	234,700	25	0.0%	6,991	7,016	3.0%
488	2008 Wastewater Bond	411,813	411,813	-	0.0%	2	2	0.0%
489	Revenue Bond	1,000	-	1,000	n/a	898,333	899,333	n/a
491	2004 Irrigation Bond	317,542	317,541	1	0.0%	34,812	34,813	11.0%
493	2003 Wastewater Bond	1,165,000	1,165,000	-	0.0%	255,965	255,965	22.0%
494	Revenue Bond	-	-	-	n/a	208,871	208,871	n/a
512	Unemployment Comp	197,000	227,351	(30,351)	(13.3%)	449,968	419,617	184.6%
513	Employees Health Benefit	10,407,500	10,388,338	19,162	0.2%	2,106,803	2,125,965	20.5%
514	Workers' Compensation	1,069,780	1,311,017	(241,237)	(18.4%)	666,214	424,977	32.4%
515	Risk Management	4,894,000	4,814,551	79,449	1.7%	1,305,183	1,384,632	28.8%
516	Wellness/EAP	121,800	121,800	-	0.0%	182,715	182,715	150.0%
551	Equipment Rental	4,722,942	4,705,298	17,644	0.4%	4,290,067	4,307,711	91.6%
555	Environmental Fund	1,180,000	1,247,950	(67,950)	(5.4%)	560,696	492,746	39.5%
560	Public Works Admin	1,143,324	1,237,215	(93,891)	(7.6%)	464,926	371,034	30.0%
612	Firemen's Relief & Pension	1,324,260	1,349,628	(25,368)	(1.9%)	1,005,404	980,036	72.6%
632	YakCorps	605,777	605,777	-	0.0%	101,689	101,689	16.8%
710	Cemetery Trust	21,000	12,000	9,000	75.0%	647,022	656,022	n/a
<b>Total City Budget</b>		<u>\$ 216,101,430</u>	<u>\$ 228,105,939</u>	<u>\$ (12,004,509)</u>	(5.3%)	<u>\$ 67,374,978</u>	<u>\$ 55,370,469</u>	24.3%

## COMPARATIVE REVENUES BY FUND

Fund	Description	2014	2015	2016	2016	2016
		Actual Revenue	YE Est Revenue	Projected Revenues	Beginning Balance	Total Est Resources
000	General Fund	\$ 58,245,178	\$ 60,640,617	\$ 62,650,735	\$ 7,550,295	\$ 70,201,030
123	Economic Development	276,635	246,369	183,000	71,407	254,407
124	Community Development	1,756,848	3,316,964	1,421,193	819,295	2,240,488
125	Community Relations	650,470	666,600	666,600	620,484	1,287,084
131	Parks & Recreation	4,501,236	5,367,582	5,510,965	478,162	5,989,127
141	Street & Traffic Operations	4,636,264	4,862,400	5,059,850	896,671	5,956,521
142	Arterial Street	2,140,182	3,432,996	10,397,841	1,698,325	12,096,166
144	Cemetery	257,559	279,850	262,950	47,315	310,265
150	Emergency Services	1,343,409	1,299,626	1,326,026	202,331	1,528,357
151	Public Safety Communication	3,049,025	3,620,226	3,499,468	440,295	3,939,763
152	Police Grants	287,570	416,000	416,000	280,700	696,700
161	Downtown Impr District	204,560	197,840	205,340	8,077	213,417
162	Trolley	125,455	247,425	73,624	73,909	147,533
163	Front St Business Impr Area	5,640	3,735	3,735	2,834	6,569
170	Tourist Promo (Conv Ctr)	1,493,802	1,674,250	1,683,800	604,936	2,288,736
171	Capitol Theatre	312,080	395,250	414,700	15,690	430,390
172	PFD- Conv Center	796,752	820,750	828,750	493,755	1,322,505
173	Tourist Promotion Area	647,725	667,000	687,000	79,626	766,626
174	PFD- Capitol Theatre	603,140	618,700	624,800	154,915	779,715
198	Capitol Theatre Reserve	-	-	-	36,641	36,641
221	L.I.D. Guaranty	50	50	50	25,314	25,364
272	PFD Debt Service	1,018,001	1,027,846	1,026,103	163,591	1,189,694
281	Misc LTGO Bonds	1,364,219	3,010,189	3,312,239	8,733	3,320,972
284	1995 UTGO Bonds	108,300	-	-	-	-
287	1996 LTGO Bonds	428,250	428,750	428,750	68,525	497,275
289	L.I.D. Debt Service	53,619	75,000	48,000	15	48,015
321	C.B.D. Capital Impr	72,745	832,140	2,826,220	65,366	2,891,586
322	Capitol Theatre Const	71,927	121,927	66,641	76,400	143,041
323	Yakima Rev Dev Area	2,668,971	1,900,000	1,000,000	1,413,747	2,413,747
331	Parks & Recreation Capital	95,871	6,750,000	508,400	1,172,735	1,681,135
332	Fire Capital	157,444	403,065	2,242,410	245,129	2,487,539
333	Law & Justice Capital	560,981	558,396	479,350	514,941	994,291
342	REET 1 Public Works Trust	739,165	812,000	802,000	879,107	1,681,107
343	REET 2 Capital Construction	739,165	812,000	802,000	185,891	987,891
344	Street Capital Fund	17,585,035	80,811	5,095,306	12,626	5,107,932
370	Conv Center Capital Impr	293,292	269,500	360,400	500,997	861,397
392	Cum Rsv for Capital Impr	5,544,388	477,221	300,000	1,335,652	1,635,652



Fund	Description	2014	2015	2016	2016	2016
		Actual Revenue	YE Est Revenue	Projected Revenues	Beginning Balance	Total Est Resources
421	Airport Operating	1,031,316	1,060,829	1,134,929	51,520	1,186,449
422	Airport Capital	1,077,603	913,215	11,325,568	798,672	12,124,240
441	Stormwater Operating	2,267,020	2,201,000	2,151,000	692,147	2,843,147
442	Stormwater Capital	657,708	1,142,568	700,000	2,848,391	3,548,391
462	Transit Operating	8,214,226	8,854,286	8,701,402	2,850,603	11,552,005
464	Transit Capital	1,723,913	1,332,468	3,849,875	3,448,444	7,298,319
471	Refuse	5,860,382	5,827,916	6,595,262	249,708	6,844,970
472	Wastewater Capital Facilities	543,967	600,000	700,000	1,802,515	2,502,515
473	Wastewater Operating	22,467,253	22,112,250	22,102,484	4,935,754	27,038,238
474	Water Operating	9,335,200	8,664,575	8,816,000	3,215,186	12,031,186
475	Irrigation Operating	1,897,459	1,803,547	1,803,540	873,230	2,676,770
476	Wastewater Capital Constr	1,500,000	500,000	500,000	6,486,576	6,986,576
477	Water Capital	3,475,929	1,169,489	1,000,000	3,565,125	4,565,125
478	Wastewater Capital Projects	2,386,216	2,794,057	2,301,500	(520,021)	1,781,479
479	Irrigation Capital	1,750,955	1,430,060	1,387,060	1,032,669	2,419,729
481	Revenue Bond	400	400	400	359,389	359,789
483	Revenue Bond	700	700	700	149,863	150,563
484	Revenue Bond	-	-	-	105,113	105,113
486	2008 Water Bond	240,525	237,725	234,725	6,991	241,716
488	2008 Wastewater Bond	415,813	411,413	411,813	2	411,815
489	Revenue Bond	1,000	1,000	1,000	898,333	899,333
491	2004 Irrigation Bond	321,504	317,742	317,542	34,812	352,354
493	2003 Wastewater Bond	1,166,344	1,165,300	1,165,000	255,965	1,420,965
494	Revenue Bond	-	-	-	208,871	208,871
512	Unemployment Comp	195,649	197,000	197,000	449,968	646,968
513	Employees Health Benefit	9,023,251	9,889,000	10,407,500	2,106,803	12,514,303
514	Workers' Compensation	1,150,811	1,088,700	1,069,780	666,214	1,735,994
515	Risk Management	3,433,827	4,300,000	4,894,000	1,305,183	6,199,183
516	Wellness/EAP	150,000	121,800	121,800	182,715	304,515
551	Equipment Rental	4,527,317	4,675,858	4,722,942	4,290,067	9,013,009
555	Environmental Fund	180,722	1,378,000	1,180,000	560,696	1,740,696
560	Public Works Admin	1,116,188	1,115,438	1,143,324	464,926	1,608,250
612	Firemen's Relief & Pension	1,275,077	1,293,768	1,324,260	1,005,404	2,329,664
632	YakCorps	572,423	627,333	605,777	101,689	707,466
710	Cemetery Trust	21,126	27,000	21,000	647,022	668,022
<b>Total City Budget</b>		<u>\$ 200,816,775</u>	<u>\$ 193,587,513</u>	<u>\$ 216,101,430</u>	<u>\$ 67,374,978</u>	<u>\$ 283,476,408</u>

## EXPENDITURES BY FUND AND DEPARTMENT

Fund	Description	2014 Actual	2015	2015	2015	2016	Chng 2016	
			Adopted Budget	Amended Budget	Estimated Budget	Adopted Budget	Adopted to 2015 Est.	Percent Change
102	City Management	\$ 386,675	\$ 389,578	\$ 389,578	\$ 404,528	\$ 418,138	\$ 28,560	7.3%
109	Indigent Defense	604,480	1,000,500	1,000,500	910,500	935,500	(65,000)	(6.5%)
110	City Council	293,237	286,735	286,735	282,210	285,340	(1,395)	(0.5%)
135	Neighborhood Groups Program	-	-	-	-	206,735	206,735	n/a
140	City Clerk/Records	581,099	592,904	592,904	541,184	652,086	59,182	10.0%
160	Human Resources	527,703	664,003	682,303	641,357	648,774	(33,529)	(4.9%)
170	Legal	1,368,033	1,516,072	1,525,072	1,482,476	1,645,037	119,965	7.9%
180	Municipal Court	1,288,302	1,395,989	1,395,989	1,338,504	1,427,119	31,130	2.2%
210	Planning	452,903	581,384	581,384	553,300	652,548	71,164	12.2%
220	Code Administration	2,621,485	1,682,327	1,682,327	1,618,468	1,839,575	157,248	9.3%
221	City Hall Facility	399,719	523,868	523,868	523,676	505,447	(18,421)	(3.5%)
250	Economic Development	456,317	702,329	702,329	794,932	888,891	186,562	26.6%
310	Police	26,377,102	26,841,625	26,868,918	26,052,791	27,327,133	458,215	1.7%
320	Fire	10,395,013	12,045,434	12,059,718	12,061,844	12,310,596	250,878	2.1%
350	Information Technology	2,849,321	2,892,348	3,062,977	3,101,555	3,113,902	250,878	2.1%
590	Intergovernmental	251,047	174,989	174,989	180,680	189,551	14,562	8.3%
600	Transfers	5,007,938	4,793,875	4,793,875	4,737,860	4,839,545	45,670	1.0%
612	Financial Services	1,502,372	1,594,263	1,605,263	1,576,332	1,529,538	(75,725)	(4.7%)
613	State Examiner	109,905	110,000	110,000	115,000	113,000	3,000	2.7%
681	Police Pension	1,193,161	1,167,200	1,167,200	1,084,490	1,104,060	(63,140)	(5.4%)
650	Utility Services	1,477,078	1,499,446	1,555,520	1,514,241	1,639,299	83,779	5.4%
670	Purchasing	559,928	654,699	654,699	622,238	630,092	(24,607)	(3.8%)
700	Engineering	798,763	890,530	890,530	825,915	833,710	(56,820)	(6.4%)
097	Position Vacancy	-	(1,025,000)	(1,025,000)	-	(1,085,000)	(60,000)	5.9%
<b>General Fund Total</b>		59,501,583	60,975,096	61,281,676	60,964,079	62,650,615	1,368,939	2.2%
131	Parks & Recreation	4,553,121	5,425,527	5,445,527	5,420,027	5,468,072	22,545	0.4%
141	Street & Traffic Operations	4,800,608	5,049,379	5,076,756	4,973,765	5,090,088	13,332	0.3%
<b>General Government Fund Totals</b>		68,855,312	71,450,002	71,803,959	71,357,871	73,208,775	1,404,816	2.0%
123	Economic Development	430,690	235,766	260,766	260,394	198,071	(62,696)	(24.0%)
124	Community Development	1,449,200	1,479,188	3,373,107	3,327,699	1,431,769	(1,941,338)	(57.6%)
125	Community Relations	597,230	610,714	674,823	649,590	618,913	(55,910)	(8.3%)
142	Arterial Street	2,954,476	1,881,134	4,026,490	3,102,258	10,737,025	6,710,535	166.7%
144	Cemetery	255,443	291,709	291,709	288,911	273,542	(18,167)	(6.2%)
150	Emergency Services	1,291,290	1,312,692	1,312,692	1,305,601	1,407,117	94,424	7.2%
151	Public Safety Communications	2,855,158	4,438,988	4,506,862	4,051,457	3,555,870	(950,992)	(21.1%)
152	Police Grant	369,476	475,296	475,296	310,036	369,716	(105,580)	(22.2%)
161	Downtown Bus Impr. District	229,831	197,500	202,172	202,172	208,993	6,821	3.4%
162	Trolley	34,721	57,046	368,961	271,400	147,046	(221,915)	(60.1%)
163	Front Street Business Impr Area	5,216	7,000	7,000	7,000	6,500	(500)	(7.1%)
170	Tourist Promotion	1,432,809	1,609,854	1,620,704	1,609,828	1,694,510	73,807	4.6%
171	Capitol Theatre	341,978	396,540	407,290	406,819	420,497	13,207	3.2%
172	PFD Revenue - Convention Center	636,991	748,220	748,220	748,220	727,720	(20,500)	(2.7%)
173	Tourism Promotion Area	641,422	687,000	687,000	667,000	687,000	-	0.0%
174	PFD Revenue - Capitol Theatre	530,939	640,220	640,220	640,208	630,883	(9,337)	(1.5%)
198	FRS/Capitol Theatre Reserve	71,927	71,927	71,927	71,927	36,641	(35,286)	(49.1%)
272	PFD Convention Ctr GO Red.	1,015,650	1,026,050	1,026,050	1,026,050	1,024,025	(2,025)	(0.2%)

Fund	Description	2014	2015	2015	2015	2016	Chng 2016	Percent
		Actual	Adopted Budget	Amended Budget	Estimated Budget	Adopted Budget	Adopted to 2015 Est.	
281	2005 LTGO Parks and Recreation	1,364,512	3,010,189	3,010,189	3,010,189	3,312,239	302,050	10.0%
284	2004 UTGO Fire Refunding	294,975	-	-	-	-	-	n/a
287	1996 G. O. LTD Levy Redemption	425,940	428,190	428,190	428,190	424,700	(3,490)	(0.8%)
289	LID Debt Service Control Fund	106,743	245,000	245,000	75,000	48,000	(197,000)	(80.4%)
321	CBD Capital Improvement	119,783	91,000	891,000	883,000	2,881,000	1,990,000	223.3%
322	Capitol Theatre Construction	-	50,000	190,000	190,000	70,000	(120,000)	(63.2%)
323	Yakima Rev Development Area	1,228,911	3,500,000	3,500,000	3,155,000	1,500,000	(2,000,000)	(57.1%)
331	Parks & Recreation Capital	82,237	1,750,000	6,962,211	5,830,489	1,569,000	(5,393,211)	(77.5%)
332	Fire Capital	176,082	2,254,159	2,942,501	1,255,787	2,239,976	(702,525)	(23.9%)
333	Law and Justice Capital	929,480	639,636	702,243	617,704	693,000	(9,243)	(1.3%)
342	Public Works Trust Construction	513,639	1,028,084	1,028,084	683,635	999,885	(28,199)	(2.7%)
343	REET 2 Capital Fund	772,787	1,572,787	1,172,787	1,177,547	978,250	(194,537)	(16.6%)
344	Streets Capital Fund	16,653,978	-	900,238	999,242	5,000,000	4,099,762	455.4%
370	Convention Center Capital Impr	288,012	490,000	549,790	405,179	385,000	(164,790)	(30.0%)
392	Cum. Reserve for Capital Impr	5,979,376	2,245,000	3,745,000	1,545,000	765,000	(2,980,000)	(79.6%)
421	Airport Operating	1,072,890	1,099,337	1,102,006	1,017,848	1,128,985	26,979	2.4%
422	Airport Capital	1,072,241	12,539,721	12,539,721	747,563	11,645,247	(894,474)	(7.1%)
441	Stormwater Operating	2,319,147	3,353,229	3,353,229	2,929,588	2,638,104	(715,125)	(21.3%)
442	Stormwater Capital	87,619	2,025,000	2,025,000	225,000	2,400,000	375,000	18.5%
462	Transit	7,789,855	8,581,432	8,615,247	7,927,046	8,368,765	(246,482)	(2.9%)
464	Transit Capital	1,874,766	1,749,000	1,749,000	193,391	4,175,100	2,426,100	138.7%
471	Refuse	5,860,242	5,877,188	5,877,188	5,861,246	6,425,158	547,970	9.3%
472	Wastewater Capital - Facilities	107,043	600,000	600,000	250,000	700,000	100,000	16.7%
473	Wastewater Operating	20,352,602	20,901,186	21,901,186	21,355,700	22,540,390	639,204	2.9%
474	Water Operating	9,020,711	9,347,579	9,347,579	9,054,915	9,373,857	26,278	0.3%
475	Irrigation Operating	1,985,333	1,795,875	1,795,875	1,784,591	1,802,149	6,273	0.3%
476	Wastewater Capital - Const	920,384	3,280,000	3,280,000	170,000	5,710,000	2,430,000	74.1%
477	Water Capital	4,169,101	2,670,000	2,670,000	1,276,578	2,050,000	(620,000)	(23.2%)
478	Wastewater Capital - Projects	2,211,238	810,000	810,000	550,000	1,380,000	570,000	70.4%
479	Irrigation Capital	1,184,938	1,567,742	1,567,742	1,467,742	1,367,542	(200,200)	(12.8%)
486	1998 Water Revenue Bond Red.	246,783	237,700	237,700	237,700	234,700	(3,000)	(1.3%)
488	1996 Wastewater Rev Bond Red.	444,381	411,413	411,413	411,413	411,813	400	0.1%
491	2003 Irrigation Rev Bond Red.	384,709	317,742	317,742	317,742	317,541	(201)	(0.1%)
493	2003 WW Revenue Bond Red.	1,216,394	1,165,300	1,165,300	1,165,300	1,165,000	(300)	(0.0%)
512	Unemployment Compensation	155,141	323,177	323,177	182,977	227,351	(95,826)	(29.7%)
513	Employees Health Benefit	10,254,339	9,745,849	9,745,849	9,860,071	10,388,338	642,489	6.6%
514	Workers' Compensation	1,345,292	1,241,131	1,241,131	1,302,774	1,311,017	69,886	5.6%
515	Risk Management	4,035,225	3,643,704	3,643,704	3,951,716	4,814,551	1,170,847	32.1%
516	Wellness/EAP Fund	147,213	174,800	174,800	121,800	121,800	(53,000)	(30.3%)
551	Equipment Rental	4,621,919	5,411,876	5,697,917	4,691,447	4,705,298	(992,620)	(17.4%)
555	Environmental Fund	77,807	1,007,950	1,557,950	1,444,450	1,247,950	(310,000)	(19.9%)
560	Public Works Administration	1,121,214	1,159,849	1,165,173	1,160,246	1,237,215	72,042	6.2%
612	Firemen's Relief & Pension	1,241,643	1,380,282	1,380,282	1,262,907	1,349,628	(30,654)	(2.2%)
632	YAKCORPS Agency Fund	663,046	605,777	605,777	605,777	605,777	-	0.0%
710	Cemetery Trust	12,000	12,000	12,000	12,000	12,000	-	0.0%
<b>Non General Gov't Fund Totals</b>		130,078,137	136,508,744	151,884,226	120,744,072	154,899,180	3,014,953	2.0%
<b>Total City Budget</b>		<u>\$198,931,435</u>	<u>\$207,956,730</u>	<u>\$223,686,169</u>	<u>\$192,099,928</u>	<u>\$228,105,939</u>	<u>\$4,419,769</u>	2.0%

# EXPENDITURES BY FUND AND CATEGORY

2016 Adopted Budget

Fund	Description	Salaries	Personnel	Supplies	Other	Intergov't	Capital Outlay	Debt Service	Interfund/ Transfers	Total Budget
		and Wages	Benefits		Svcs & Charges	/Fund Services				
102	City Management	\$ 304,253	\$ 76,287	\$ 5,000	\$ 32,599	\$ -	\$ -	\$ -	\$ -	\$ 418,138
109	Indigent Defense	-	-	500	935,000	-	-	-	-	935,500
110	City Council	95,100	7,697	5,250	177,293	-	-	-	-	285,340
135	Nghbrhd Grps Prog	96,770	39,965	-	70,000	-	-	-	-	206,735
140	City Clerk/Records	290,645	94,741	14,800	251,900	-	-	-	-	652,086
160	Human Resources	382,133	127,545	14,400	124,695	-	-	-	-	648,774
170	Legal	1,118,656	348,321	17,500	160,560	-	-	-	-	1,645,037
180	Municipal Court	887,330	301,836	22,000	192,952	23,000	-	-	-	1,427,119
210	Planning	395,340	125,111	5,100	126,997	-	-	-	-	652,548
220	Code Administration	1,015,604	398,267	28,561	394,642	-	-	-	2,500	1,839,575
221	City Hall Facility	162,226	44,935	26,700	271,586	-	-	-	-	505,447
250	Economic Dev	159,542	49,965	2,500	676,883	-	-	-	-	888,891
310	Police	17,024,581	4,778,513	780,500	2,079,503	1,875,000	-	789,037	-	27,327,133
320	Fire	8,927,949	2,274,820	313,721	598,033	-	-	196,073	-	12,310,596
350	Information Tech	1,708,581	573,611	157,600	612,610	-	61,500	-	-	3,113,902
590	Intergovernmental	-	-	-	52,623	101,327	-	35,601	-	189,551
600	Transfers	-	-	-	(1,085,000)	-	-	-	4,839,545	3,754,545
612	Financial Services	1,034,783	331,314	20,000	143,441	-	-	-	-	1,529,538
613	State Examiner	-	-	-	113,000	-	-	-	-	113,000
681	Police Pension	-	410,800	200	693,060	-	-	-	-	1,104,060
650	Utility Services	823,512	305,732	18,500	468,554	-	15,000	-	8,000	1,639,299
670	Purchasing	447,297	154,639	9,148	19,008	-	-	-	-	630,092
700	Engineering	567,005	191,727	18,200	48,798	-	-	-	7,980	833,710
<b>General Fund Total</b>		35,441,307	10,635,827	1,460,180	7,158,738	1,999,327	76,500	1,020,711	4,858,025	62,650,615
131	Parks & Recreation	1,762,065	598,747	441,100	1,612,760	-	-	-	1,053,400	5,468,072
141	Street & Traffic Ops	1,866,047	725,220	627,700	1,521,121	-	-	-	350,000	5,090,088
<b>General Gov't Fund Totals</b>		39,069,418	11,959,794	2,528,980	10,292,619	1,999,327	76,500	1,020,711	6,261,425	73,208,775
123	Economic Dev	43,692	20,113	-	134,266	-	-	-	-	198,071
124	Community Dev	375,182	136,855	18,638	901,094	-	-	-	-	1,431,769
125	Community Relations	339,877	117,160	43,970	88,341	-	27,000	-	2,565	618,913
142	Arterial Street	-	-	-	5,100	-	10,511,050	-	220,875	10,737,025
144	Cemetery	128,128	49,569	20,200	75,646	-	-	-	-	273,542
150	Emergency Services	919,670	198,818	82,025	31,603	-	-	-	175,000	1,407,117
151	Public Safety Comm	2,093,768	810,160	14,100	459,992	-	-	177,850	-	3,555,870
152	Police Grant	202,101	29,184	18,900	119,531	-	-	-	-	369,716
161	Dwntwn Bus Imp Dist	-	-	20,000	188,993	-	-	-	-	208,993
162	Trolley	-	-	-	4,697	-	142,349	-	-	147,046
163	Fr St Bus Impr Area	-	-	-	6,500	-	-	-	-	6,500
170	Tourist Promotion	-	-	69,000	1,625,510	-	-	-	-	1,694,510
171	Capitol Theatre	-	-	23,400	397,097	-	-	-	-	420,497
172	PFD - Conv Center	-	-	-	15,000	-	-	-	712,720	727,720
173	Tourism Promo Area	-	-	-	687,000	-	-	-	-	687,000
174	PFD - Capitol Theatre	-	-	-	14,000	-	-	-	616,883	630,883
198	Capitol Theatre Rsv	-	-	-	-	-	-	-	36,641	36,641

Fund	Description	Salaries	Personnel	Supplies	Other	Intergov't	Capital	Debt	Interfund/ Transfers	Total Budget
		and Wages	Benefits		Svcs & Charges	/Fund Services				
321	CBD Capital Impr	-	-	11,000	70,000	-	2,800,000	-	-	2,881,000
322	Capital Theatre Cap	-	-	-	-	-	70,000	-	-	70,000
323	Yakima Rev Dev Area	-	-	-	700,000	-	800,000	-	-	1,500,000
331	Parks & Rec Capital	-	-	-	-	-	1,569,000	-	-	1,569,000
332	Fire Capital	-	-	17,500	332,000	-	1,675,476	215,000	-	2,239,976
333	Law & Justice Capital	-	-	216,000	127,000	-	350,000	-	-	693,000
342	PW Trust - REET 1	-	-	-	-	60,300	600,000	107,500	232,085	999,885
343	REET 2 Capital Fund	-	-	350,000	-	-	-	176,710	451,540	978,250
344	Streets Capital	-	-	-	-	-	5,000,000	-	-	5,000,000
370	Conv Ctr Cap Impr	-	-	80,000	225,000	-	80,000	-	-	385,000
392	Cum Rsv Cap Impr	-	-	-	60,000	-	705,000	-	-	765,000
421	Airport Operating	511,734	164,832	54,440	337,479	-	60,500	-	-	1,128,985
422	Airport Capital	-	-	-	-	-	11,645,247	-	-	11,645,247
441	Stormwater Oper	764,459	301,349	40,000	723,296	34,000	15,000	-	760,000	2,638,104
442	Stormwater Capital	-	-	-	400,000	-	2,000,000	-	-	2,400,000
462	Transit Operating	2,791,728	1,331,027	835,000	2,946,413	464,597	-	-	-	8,368,765
464	Transit Capital	-	-	-	-	-	4,175,100	-	-	4,175,100
471	Refuse	1,102,770	452,000	403,700	3,671,688	-	-	-	795,000	6,425,158
472	Wastewater Fac Res	-	-	-	700,000	-	-	-	-	700,000
473	Wastewater Oper	4,034,768	1,543,635	990,300	9,191,102	-	385,000	902,791	5,492,794	22,540,390
474	Water Operating	1,984,226	758,987	513,500	3,920,979	32,939	170,000	832,505	1,160,721	9,373,857
475	Irrigation Operating	514,907	207,347	81,500	821,395	-	-	-	177,000	1,802,149
476	Wastewater Const	-	-	-	10,000	-	5,700,000	-	-	5,710,000
477	Water Capital	-	-	-	-	-	2,050,000	-	-	2,050,000
478	Wastewater Cap Proj	-	-	-	180,000	-	1,200,000	-	-	1,380,000
479	Irrigation Capital	-	-	-	-	-	1,050,000	-	317,542	1,367,542
486	1998 Water Rev Bond	-	-	-	-	-	-	234,700	-	234,700
488	1996 WW Rev Bond	-	-	-	-	-	-	411,813	-	411,813
491	2003 Irr Rev Bond	-	-	-	-	-	-	317,541	-	317,541
493	2003 WW Rev Bond	-	-	-	-	-	-	1,165,000	-	1,165,000
512	Unempl Comp	51,255	165,052	-	11,044	-	-	-	-	227,351
513	Emp Health Ben	123,183	8,896,824	9,500	1,244,831	114,000	-	-	-	10,388,338
514	Workers' Comp	111,463	666,056	10,982	522,516	-	-	-	-	1,311,017
515	Risk Management	535,405	174,965	8,500	4,095,681	-	-	-	-	4,814,551
516	Wellness/EAP Fund	-	-	17,400	94,400	-	10,000	-	-	121,800
551	Equipment Rental	947,062	328,657	1,502,800	309,913	-	1,605,000	-	11,866	4,705,298
555	Environmental Fund	-	-	500	1,222,450	-	25,000	-	-	1,247,950
560	Public Works Admin	489,114	171,522	49,600	471,980	-	40,000	-	15,000	1,237,215
612	Fire Relief & Pension	-	615,000	150	734,478	-	-	-	-	1,349,628
632	YAKCORPS Agency	-	-	-	605,777	-	-	-	-	605,777
710	Cemetery Trust	-	-	-	-	-	-	-	12,000	12,000
<b>Non GG Fund Totals</b>		18,064,492	17,139,112	5,502,605	38,483,791	705,836	54,460,722	9,350,374	11,190,232	154,897,164
<b>Total City Budget</b>		<u>\$ 57,133,910</u>	<u>\$ 29,098,906</u>	<u>\$ 8,031,585</u>	<u>\$ 48,776,411</u>	<u>\$ 2,705,163</u>	<u>\$ 54,537,222</u>	<u>\$ 10,371,085</u>	<u>\$ 17,451,657</u>	<u>\$ 228,105,939</u>

# REVENUES BY CATEGORY

2016 Adopted Budget

	General Fund	Other Funds	Total Revenue
<b>310 Taxes</b>			
311 General Property Taxes	\$ 10,660,930	\$ 7,232,860	\$ 17,893,790
313 Retail Sales and Taxes	20,011,900	8,414,600	28,426,500
314 Utility Taxes	6,860,100	-	6,860,100
316 Business Taxes	9,418,200	775,700	10,193,900
317 Excise Taxes	984,500	1,614,000	2,598,500
318 Other Operating Assessments	-	687,000	687,000
319 Penalty & Interest / Delinquent	500	-	500
Total	47,936,130	18,724,160	66,660,290
<b>320 Licenses and Permits</b>			
321 Business Licenses and Permits	594,470	-	594,470
322 Non-business Licenses and Permit	872,000	951,000	1,823,000
Total	1,466,470	951,000	2,417,470
<b>330 Intergovernmental Revenues</b>			
331 Federal Grants - Direct	258,270	14,032,454	14,290,724
332 Federal Entitlements	-	301,500	301,500
333 Federal Grants - Indirect	63,500	3,947,514	4,011,014
334 State Grants	153,000	3,592,407	3,745,407
336 In Lieu and Impact Payments	1,742,800	2,281,900	4,024,700
337 Grants from Local Units	15,830	307,000	322,830
338 Intergovernmental Revenues	1,142,337	6,060,995	7,203,332
Total	3,375,737	30,523,770	33,899,507
<b>340 Charges for Services</b>			
341 General Government	511,580	50,000	561,580
342 Security of Persons and Property	1,495,348	115,000	1,610,348
343 Physical Environment	18,800	38,680,238	38,699,038
344 Transportation	-	1,927,975	1,927,975
345 Economic Environment	373,000	12,100	385,100
347 Culture and Recreation	-	1,015,565	1,015,565
348 Internal Service Fund Sales and Services	-	3,666,700	3,666,700
349 Other Interfund/Department Charges	4,821,010	301,000	5,122,010
Total	7,219,738	45,768,578	52,988,316
<b>350 Fines and Forfeits</b>			
353 Traffic Infraction Penalties	1,200,000	-	1,200,000
354 Parking Infraction Penalties	65,000	-	65,000
355 Criminal Traffic Misdemeanors	222,000	-	222,000
356 Criminal Non-traffic Penalties	100,000	-	100,000
357 Criminal Cost Recoupments	120,110	-	120,110
359 Non-court Fines Forfeitures	-	-	-
Total	1,707,110	-	1,707,110

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total Revenue</b>
<b>360 Miscellaneous Revenues</b>			
361 Interest Earnings	273,200	235,065	508,265
362 Rents and Royalties	123,950	1,953,324	2,077,274
363 Penalty and Interest Assessments	-	2,000	2,000
365 Internal Service Fund Miscellaneous	-	6,056,416	6,056,416
366 Trust and Other Interfund/Dept	-	10,068,600	10,068,600
367 Contributions - Private Source	93,000	669,300	762,300
368 Assessment Revenue	-	2,662,449	2,662,449
369 Other Miscellaneous Revenue	<u>55,400</u>	<u>2,120,490</u>	<u>2,175,890</u>
Total	545,550	23,767,644	24,313,194
<b>370 Proprietary/ Trust Gains (losses) &amp; Other Income</b>			
374 Capital Contributions - Gov't Agencies	-	250,000	250,000
379 Capital Contributions-Others	<u>-</u>	<u>1,007,177</u>	<u>1,007,177</u>
Total	-	1,257,177	1,257,177
<b>380 Nonrevenues</b>			
381 Interfund Loan Receipt	-	1,400,000	1,400,000
<b>390 Other Financing Sources</b>			
391 Proceeds of General L/T Debt	-	15,019,000	15,019,000
395 Proceeds of General Fixed Assets	400,000	218,500	618,500
397 Operating Transfers-In	-	15,726,865	15,726,865
398 Insurance Recoveries	<u>-</u>	<u>94,000</u>	<u>94,000</u>
Total	400,000	31,058,365	31,458,365
<b>Total Estimated Revenue</b>	\$ 62,650,735	\$ 153,450,695	\$ 216,101,430
Estimated Beginning Balance	<u>7,550,295</u>	<u>59,824,683</u>	<u>67,374,978</u>
<b>Total Estimated Resources</b>	<u>\$ 70,201,030</u>	<u>\$ 213,275,378</u>	<u>\$ 283,476,408</u>

## EXPENDITURES BY CATEGORY

2016 Adopted Budget

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Budget</u>
<b>100 Salaries and Wages</b>			
110 Salaries and Wages	\$ 33,090,127	\$ 20,017,328	\$ 53,107,455
120 Overtime	1,186,200	833,160	2,019,360
130 Special Pay/Shift Differential	749,578	371,395	1,120,972
140 Retirement/Termination Cashout	<u>415,402</u>	<u>470,721</u>	<u>886,123</u>
Total	35,441,307	21,692,603	57,133,910
<b>200 Personnel Benefits</b>			
210 Social Security	1,205,029	1,456,528	2,661,558
220 Retirement	2,463,905	2,129,676	4,593,581
230 Industrial Insurance	470,644	1,170,632	1,641,276
240 Life Insurance	125,541	88,544	214,085
250 Medical Insurance	5,044,700	11,560,362	16,605,062
260 Dental Insurance	488,500	1,108,795	1,597,295
270 Unemployment Compensation	134,777	234,242	369,019
280 Miscellaneous (i.e. uniforms)	291,931	99,800	391,731
290 Pensions and Death Benefits	<u>410,800</u>	<u>614,500</u>	<u>1,025,300</u>
Total	10,635,827	18,463,079	29,098,906
<b>300 Supplies</b>			
310 Office and Operating Supplies	744,505	2,913,320	3,657,825
320 Fuel Consumed	372,900	1,221,910	1,594,810
340 Items Purchased for Resale or Inventory	500	1,546,500	1,547,000
350 Small Tools and Equipment	<u>342,275</u>	<u>889,675</u>	<u>1,231,950</u>
Total	1,460,180	6,571,405	8,031,585
<b>400 Other Services and Charges</b>			
410 Professional Services	5,178,976	15,625,871	20,804,847
420 Communications	446,960	300,658	747,619
430 Transportation/Training	238,931	111,545	350,476
440 Taxes and Assessments	200	8,137,160	8,137,360
450 Operating Rentals & Leases	138,646	724,042	862,688
460 Insurance	-	1,536,400	1,536,400
470 Public Utility Services	421,551	4,538,345	4,959,896
480 Repairs and Maintenance	935,700	6,285,816	7,221,516
490 Miscellaneous	<u>(202,226)</u>	<u>4,357,835</u>	<u>4,155,609</u>
Total	7,158,738	41,617,672	48,776,411
<b>500 Intergovernmental Services</b>			
510 Intergovernment Professional Services	1,960,232	612,597	2,572,829
520 Intergovernment Agreements	39,095	60,300	99,395
550 Residual Equity Transfer	<u>-</u>	<u>32,939</u>	<u>32,939</u>
Total	1,999,327	705,836	2,705,163



	<b>General Fund</b>	<b>Other Funds</b>	<b>Total Budget</b>
<b>600 Capital Outlays</b>			
610 Land	-	800,000	800,000
620 Buildings	-	1,100,000	1,100,000
630 Improvements Other Than Buildings	-	1,129,000	1,129,000
640 Machinery and Equipment	76,500	8,698,076	8,774,576
650 Construction Projects	-	42,733,646	42,733,646
Total	76,500	54,460,722	54,537,222
<b>700 Debt Service - Principal</b>			
710 Debt Service-G.O. Bonds-Principal	-	3,303,694	3,303,694
720 Debt Service-Revenue Bonds-Principal	-	1,475,000	1,475,000
750 Debt Service-Capital Lease-Principal	834,820	215,000	1,049,820
780 Intergovernmental Loans	33,745	1,765,992	1,799,737
790 Debt Service-LID Assessment-Principal	-	189,400	189,400
Total	868,565	6,949,086	7,817,651
<b>800 Debt Service - Interest</b>			
820 Debt Service-Interest-Interfund Debt	-	23,100	23,100
830 Debt Service-External LTD Interest	152,146	2,378,188	2,530,334
Total	152,146	2,401,288	2,553,434
<b>Transfers Out</b>			
0055 Transfers Out	4,839,545	10,837,320	15,676,865
0092 Vehicle Replacement	18,480	1,756,312	1,774,792
Total	4,858,025	12,593,632	17,451,657
<b>Total Expenditures</b>	<b>\$ 62,650,615</b>	<b>\$ 165,455,324</b>	<b>\$ 228,105,939</b>

# ACCOUNTS BY OBJECT CODE

## Salaries Permanent #1110

Fund	Description	2014	2015	2015	2015	2016	15 vs. 16
		Actual	Budget	Prelim	Estimate	Budget	Budget
102	City Management	\$ 256,699	\$ 264,529	\$ 282,363	\$ 272,002	\$ 278,881	5.4%
110	City Council	95,100	95,100	95,100	95,100	95,100	0.0%
135	Neighborhood Groups Program	-	-	-	-	96,770	n/a
140	City Clerk/Records	221,140	237,840	238,163	237,840	244,907	3.0%
160	Human Resources	272,257	340,451	336,330	331,517	359,254	5.5%
170	Legal	875,902	979,096	926,893	919,685	1,037,962	6.0%
180	Municipal Court	733,523	823,278	735,596	759,000	832,925	1.2%
210	Planning	238,380	326,040	308,048	316,000	369,293	13.3%
220	Code Administration	785,514	870,298	828,429	840,558	931,818	7.1%
221	City Hall Facility	65,875	123,560	106,112	110,000	100,691	(18.5%)
250	Economic Development	136,252	141,749	141,413	141,749	158,992	12.2%
310	Police	12,764,562	13,968,631	12,844,042	12,897,005	14,341,228	2.7%
320	Fire	5,996,774	7,241,775	7,003,722	7,004,850	7,485,018	3.4%
350	Information Technology	1,289,209	1,432,817	1,415,537	1,382,817	1,532,685	7.0%
612	Financial Services	853,791	936,539	874,651	880,000	913,806	(2.4%)
650	Utility Services	620,516	656,187	693,139	647,672	748,464	14.1%
670	Purchasing	368,851	405,653	399,215	405,653	410,709	1.2%
700	Engineering	485,777	496,605	449,709	450,000	514,752	3.7%
<b>General Fund Total</b>		26,060,123	29,340,150	27,678,463	27,691,447	30,453,253	3.8%
123	Economic Development	111,774	77,802	65,720	77,802	41,830	(46.2%)
124	Neighborhood Development	357,417	333,896	333,645	333,896	344,261	3.1%
125	Community Relations	285,783	298,798	295,872	298,798	304,694	2.0%
131	Parks & Recreation	1,032,025	1,072,837	1,025,502	1,041,018	1,097,033	2.3%
141	Streets & Traffic	1,551,120	1,611,683	1,602,715	1,611,684	1,650,579	2.4%
144	Cemetery	100,774	99,808	104,231	99,808	107,929	8.1%
150	Emergency Services	662,158	694,867	642,222	643,997	726,236	4.5%
151	Public Safety Communications	1,349,962	1,775,686	1,477,561	1,493,584	1,864,529	5.0%
152	Police Grants	144,129	169,538	88,490	88,565	95,325	(43.8%)
421	Airport Operating	367,562	380,607	382,961	380,607	394,085	3.5%
441	Stormwater Operating	406,292	577,431	525,165	525,000	694,578	20.3%
462	Transit Operating	2,021,857	2,340,812	2,072,787	2,124,749	2,385,865	1.9%
471	Refuse	915,583	949,522	935,157	949,522	980,232	3.2%
473	Wastewater Operating	2,811,704	3,398,279	2,670,713	3,266,153	3,405,488	0.2%
474	Water Operating	1,523,958	1,690,316	1,535,144	1,628,207	1,711,055	1.2%
475	Irrigation Operating	396,195	456,900	417,856	430,000	455,109	(0.4%)
512	Unemployment Compensation	34,855	44,132	42,184	44,132	45,938	4.1%
513	Employees Health Benefit	95,109	103,949	97,879	103,949	116,829	12.4%
514	Workers' Compensation	95,504	111,293	91,964	92,000	107,226	(3.7%)
515	Risk Management	444,193	469,935	375,476	385,000	497,226	5.8%
551	Equipment Rental	618,055	729,205	691,771	729,205	762,319	4.5%
560	Public Works	341,775	385,229	375,019	376,000	424,303	10.1%
<b>City Total</b>		<u>\$ 41,727,908</u>	<u>\$ 47,112,677</u>	<u>\$ 43,528,496</u>	<u>\$ 44,415,122</u>	<u>\$ 48,665,921</u>	3.3%

### Salaries Temporary #1120

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
102	City Management	\$ -	\$ 3,664	\$ -	\$ -	\$ 3,756	2.5%
140	City Clerk/Records	12,098	29,496	9,191	9,200	15,112	(48.8%)
160	Human Resources	31,768	-	2,212	2,400	-	n/a
170	Legal	22,574	14,176	11,277	11,500	10,126	(28.6%)
210	Planning	22,623	-	3,616	3,616	-	n/a
220	Code Administration	-	-	12,576	5,000	10,273	n/a
221	City Hall Facility	27,593	45,695	35,516	40,000	46,843	2.5%
250	Economic Development	9,254	-	3,568	3,820	-	n/a
310	Police	70,347	-	71,642	70,840	-	n/a
320	Fire	25,720	25,427	24,938	25,427	26,059	2.5%
350	Info Tech Services	30,244	23,902	30,583	28,566	24,503	2.5%
610	Finance	49,891	-	29,678	31,000	21,545	n/a
650	Utilities Customer Svc	10,835	15,743	4,707	3,921	16,140	2.5%
<b>General Fund Total</b>		<u>312,946</u>	<u>158,102</u>	<u>239,505</u>	<u>235,290</u>	<u>174,356</u>	<u>10.3%</u>
125	Community Relations	1,065	2,150	1,113	2,150	2,195	2.1%
131	Parks & Recreation	511,284	518,912	586,449	567,442	560,246	8.0%
141	Streets & Traffic	22,600	-	29,455	24,000	-	n/a
144	Cemetery	-	9,450	-	9,450	9,689	2.5%
151	Public Safety Communications	9,789	-	-	-	-	n/a
421	Airport Operating	23,698	32,593	25,569	27,500	33,399	2.5%
441	Stormwater Operating	5,933	11,702	139	140	11,997	2.5%
462	Transit Operating	66,764	29,994	101,971	88,310	32,323	7.8%
471	Refuse	1,682	4,907	1,064	4,907	4,907	0.0%
473	Wastewater Operating	48,876	11,702	14,131	11,702	11,997	2.5%
474	Water Operating	14,732	15,326	9,193	8,000	15,708	2.5%
475	Irrigation Operating	14,714	-	-	-	-	n/a
515	Risk Management	9,623	6,075	5,307	6,075	4,340	(28.6%)
560	Public Works	<u>25,412</u>	<u>29,258</u>	<u>34,881</u>	<u>24,000</u>	<u>16,152</u>	<u>(44.8%)</u>
<b>City Total</b>		<u>\$ 1,069,118</u>	<u>\$ 830,171</u>	<u>\$ 1,048,777</u>	<u>\$ 1,008,966</u>	<u>\$ 877,310</u>	<u>5.7%</u>

### Overtime #1200

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
140	City Clerk/Records	\$ 1,379	\$ 3,000	\$ 6,027	\$ 4,700	\$ 5,500	83.3%
160	Human Resources	52	1,500	-	50	1,100	(26.7%)
170	Legal	131	1,500	5	7	-	(100.0%)
180	Municipal Court	3,290	6,000	2,690	6,000	6,000	0.0%
210	Planning	4,487	2,500	279	300	300	(88.0%)
220	Code Administration	458	900	386	400	400	(55.6%)
221	City Hall Facility	11,081	5,000	5,215	8,000	7,500	50.0%
310	Police	1,175,296	910,000	977,517	878,700	714,000	(21.5%)
320	Fire	707,605	717,500	826,611	826,500	415,000	(42.2%)
350	Info Tech Services	17,971	14,500	13,977	15,000	11,500	(20.7%)
610	Finance	27,084	16,000	22,804	22,000	16,000	0.0%
650	Utilities Customer Svc	2,389	3,000	916	1,100	3,900	30.0%
670	Purchasing	-	5,000	-	-	-	(100.0%)
700	Engineering	3,845	5,000	6,493	5,200	5,000	0.0%
<b>General Fund Total</b>		1,955,067	1,691,400	1,862,920	1,767,957	1,186,200	(29.9%)
123	Economic Development	-	-	1	-	-	n/a
124	Neighborhood Development	2	600	-	600	600	0.0%
125	Community Relations	491	1,000	-	500	500	(50.0%)
131	Parks & Recreation	11,738	13,600	20,006	23,000	13,600	0.0%
141	Streets & Traffic	48,161	58,150	76,878	47,000	41,000	(29.5%)
144	Cemetery	902	3,460	4,757	3,460	3,460	0.0%
150	Emergency Services	66,439	75,000	98,499	90,000	75,000	0.0%
151	Public Safety Communications	352,690	99,000	256,247	255,215	99,000	0.0%
152	Police Grants	83,488	100,000	62,012	100,000	100,000	0.0%
421	Airport Operating	2,480	57,000	4,125	5,400	57,000	0.0%
441	Stormwater Operating	1,537	3,000	1,803	3,000	3,000	0.0%
462	Transit Operating	122,432	44,000	104,914	85,200	85,500	94.3%
471	Refuse	39,248	44,200	42,759	44,200	44,200	0.0%
473	Wastewater Operating	82,685	80,100	159,898	166,500	192,000	139.7%
474	Water Operating	76,100	80,000	68,063	77,500	80,000	0.0%
475	Irrigation Operating	18,554	15,000	15,719	15,000	15,000	0.0%
515	Risk Management	34	50	3,201	3,500	3,500	n/a
551	Equipment Rental	16,971	11,200	12,968	11,200	11,200	0.0%
560	Public Works	8,974	12,500	6,165	8,600	8,600	(31.2%)
<b>City Total</b>		\$ 2,887,992	\$ 2,389,260	\$ 2,800,935	\$ 2,707,832	\$ 2,019,360	(15.5%)

### Office and Operating Supplies #3100 - 3199

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
102	City Management	\$ 5,266	\$ 5,000	\$ 4,151	\$ 3,000	\$ 5,000	0.0%
109	City Management	-	500	-	500	500	0.0%
110	City Council	14,726	5,000	5,391	5,000	5,000	0.0%
140	City Clerk/Records	7,389	12,000	12,224	13,300	13,600	13.3%
160	Human Resources	10,119	8,500	3,032	4,500	8,500	0.0%
170	Legal	9,973	11,500	14,809	11,500	10,500	(8.7%)
180	Municipal Court	23,250	21,000	15,413	21,000	21,000	0.0%
210	Planning	3,998	4,500	3,926	4,100	4,100	(8.9%)
220	Code Administration	14,364	9,861	9,770	8,110	9,861	0.0%
221	City Hall Facility	14,661	20,880	16,878	16,880	20,800	(0.4%)
310	Police	433,721	416,164	357,045	395,764	384,000	(7.7%)
320	Fire	132,337	156,387	156,521	152,837	148,796	n/a
350	Info Tech Services	46,249	45,000	61,451	69,000	75,500	67.8%
610	Finance	15,189	16,200	13,060	16,200	16,200	0.0%
650	Utilities Customer Svc	3,204	5,500	4,647	7,000	6,000	9.1%
670	Purchasing	6,480	6,200	5,605	5,200	5,148	(17.0%)
700	Engineering	8,209	10,000	7,167	10,000	10,000	0.0%
<b>General Fund Total</b>		749,135	754,192	691,091	743,891	744,505	(1.3%)
124	Neighborhood Development	11,306	13,340	5,823	12,996	9,238	(30.7%)
125	Community Relations	1,001	3,750	2,451	2,500	3,750	0.0%
131	Parks & Recreation	313,395	312,100	330,467	323,600	323,600	3.7%
141	Streets & Traffic	357,542	542,232	485,729	391,750	488,350	(9.9%)
144	Cemetery	6,638	7,000	5,365	7,000	7,000	0.0%
150	Emergency Services	29,439	25,000	26,186	25,000	35,000	40.0%
151	Public Safety Communications	10,778	9,100	7,123	9,600	9,100	0.0%
152	Police Grants	3,652	14,900	24,713	25,500	14,900	0.0%
161	Downtown Yak Business Impr	46,379	19,672	23,244	22,672	20,000	1.7%
170	Tourist Promotion (Conv Ctr)	57,465	67,000	63,099	67,000	69,000	3.0%
321	CBD Capital Improvement		1,000	-	1,000	1,000	0.0%
332	Fire Capital	8,823	12,000	7,130	17,000	6,300	(47.5%)
343	REET 2 Capital	350,000	350,000	350,000	350,000	350,000	0.0%
421	Airport Operating	29,275	34,600	35,374	33,100	31,700	(8.4%)
441	Stormwater Operating	13,718	30,000	17,783	7,000	30,000	0.0%
462	Transit Operating	80,155	28,714	28,648	32,000	26,000	(9.5%)
471	Refuse	128,522	13,700	16,397	13,700	13,700	0.0%
473	Wastewater Operating	540,233	766,250	691,663	798,315	876,250	14.4%
474	Water Operating	558,513	433,200	371,755	461,200	456,200	5.3%
475	Irrigation Operating	65,907	62,000	64,278	62,000	62,000	0.0%
513	Employees Health Benefit	3,789	6,500	3,521	6,500	6,500	0.0%
514	Workers' Compensation	2,409	6,482	1,778	6,482	6,482	0.0%
515	Risk Management	3,526	3,500	3,394	3,500	3,500	0.0%
516	Wellness/EAP	3,299	2,400	900	2,400	2,400	0.0%
551	Equipment Rental	20,025	20,000	26,234	23,000	20,000	0.0%

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

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
555	Environmental	-	500	-	-	500	0.0%
560	Public Works	46,334	47,354	38,123	44,824	40,700	(14.1%)
612	Firemen's' Relief and Pension	119	150	-	150	150	0.0%
<b>City Total</b>		<u>\$ 3,441,375</u>	<u>\$ 3,586,636</u>	<u>\$ 3,322,268</u>	<u>\$ 3,493,680</u>	<u>\$ 3,657,825</u>	2.0%

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

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
160	Human Resources	\$ 509	\$ 1,500	\$ 132	\$ 120	\$ 400	(73.3%)
170	Legal	-	-	38	-	-	n/a
210	Planning	-	600	-	-	-	(100.0%)
220	Code Administration	17,293	15,500	12,241	12,700	12,700	(18.1%)
221	City Hall Facility	883	2,000	1,175	900	900	(55.0%)
310	Police Pension	400,396	360,000	285,754	290,000	290,000	(19.4%)
320	Fire	70,840	69,600	55,297	52,000	55,200	(20.7%)
350	Information Technology	1,761	1,500	1,925	2,000	2,000	33.3%
650	Utility Services	11,009	12,000	7,665	8,500	8,500	(29.2%)
700	Engineering	1,494	6,000	3,145	3,200	3,200	(46.7%)
<b>General Fund Total</b>		504,185	468,700	367,372	369,420	372,900	(20.4%)
124	Neighborhood Development	7,377	10,000	5,415	6,200	5,300	(47.0%)
125	Community Relations	359	453	239	220	220	(51.5%)
131	Parks & Recreation	63,359	57,000	49,274	45,000	45,000	(21.1%)
141	Streets & Traffic	160,420	161,350	118,219	121,850	124,850	(22.6%)
144	Cemetery	6,302	8,500	3,101	3,500	3,500	(58.8%)
151	Public Safety Communications	-	-	12	-	-	n/a
152	Police Grants	7,173	2,000	4,367	4,000	4,000	100.0%
421	Airport Operating	26,408	26,240	17,243	15,000	18,240	(30.5%)
441	Stormwater Operating	12,415	20,000	8,616	10,000	10,000	(50.0%)
462	Transit Operating	814,578	1,025,000	574,595	601,500	662,000	(35.4%)
471	Refuse	299,252	300,000	192,377	205,000	225,000	(25.0%)
473	Wastewater Operating	77,768	114,000	57,631	62,800	67,800	(40.5%)
474	Water Operating	48,093	51,460	34,475	40,300	40,300	(21.7%)
475	Irrigation Operating	14,193	15,000	10,445	12,000	12,000	(20.0%)
551	Equipment Rental	4,339	4,353	3,113	2,800	2,800	(35.7%)
560	Public Works	935	1,500	777	900	900	(40.0%)
<b>City Total</b>		<u>\$ 2,047,158</u>	<u>\$ 2,265,556</u>	<u>\$ 1,447,274</u>	<u>\$ 1,500,490</u>	<u>\$ 1,594,810</u>	(29.6%)

### Professional Services #4100 - 4190

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
102	City Management	\$ 16,872	\$ 15,000	\$ 20,445	\$ 17,000	\$ 18,000	20.0%
109	City Management	604,480	1,000,000	910,981	910,000	935,000	(6.5%)
110	City Council	80,125	92,000	87,123	88,000	93,000	1.1%
140	City Clerk/Records	18,086	20,500	17,650	20,200	20,500	0.0%
160	Human Resources	49,199	121,150	82,100	78,400	65,500	(45.9%)
170	Legal	33,622	43,000	75,166	79,800	105,500	145.3%
180	Municipal Court	164,895	150,000	184,588	160,000	160,000	6.7%
210	Planning	34,327	82,500	60,115	66,000	106,500	29.1%
220	Code Administration	244,450	265,650	250,267	218,255	279,000	5.0%
221	City Hall Facility	626	1,000	161	1,000	1,000	0.0%
250	Economic Development	264,632	502,500	571,433	590,533	659,533	31.3%
310	Police	719,990	541,000	623,490	604,500	615,000	13.7%
320	Fire	73,025	92,100	60,134	57,800	81,300	(11.7%)
350	Information Technology	85,296	50,000	69,217	60,000	65,000	30.0%
590	Intergovernmental	1,919	400	688	800	800	100.0%
612	Financial Services	870,788	887,600	793,429	834,480	879,800	(0.9%)
650	Utility Services	214,418	254,989	245,118	252,000	294,000	15.3%
670	Purchasing	315	27,500	7,867	7,079	7,500	(72.7%)
700	Engineering	185	80,100	72,115	80,100	100	(99.9%)
<b>General Fund Total</b>		<b>3,477,250</b>	<b>4,226,989</b>	<b>4,132,087</b>	<b>4,125,947</b>	<b>4,387,033</b>	<b>3.8%</b>
123	Economic Development	250,299	137,000	110,592	121,500	114,000	(16.8%)
124	Neighborhood Development	268,904	219,810	215,405	217,480	156,700	(28.7%)
125	Community Relations	27,065	22,500	3,335	14,000	21,500	(4.4%)
131	Parks & Recreation	358,089	460,900	387,767	386,100	461,100	0.0%
141	Streets & Traffic	59,066	63,500	114,042	40,600	64,100	0.9%
142	Arterial Street	10,423	5,000	1,373	5,075	5,100	2.0%
144	Cemetery	539	1,150	542	1,150	1,150	0.0%
151	Public Safety Communications	44,702	6,500	233,450	199,500	18,000	176.9%
152	Police Grant	60,068	112,000	49,858	52,000	112,000	0.0%
161	Parking & Business Impr	176,287	175,000	168,091	172,000	177,000	1.1%
170	Tourist Promotion	1,048,174	1,152,200	1,142,473	1,152,295	1,199,500	4.1%
171	Capitol Theatre	232,000	282,750	282,735	282,750	282,000	(0.3%)
173	Tourism Promotion Area	641,422	687,000	657,921	667,000	687,000	0.0%
321	CBD Capital Improvement	64,133	20,000	15,909	20,000	20,000	0.0%
323	Yakima Rev Development Area	-	2,700,000	179,792	350,000	700,000	(74.1%)
331	Parks Capital	20,250	-	-	-	-	n/a
333	Law & Justice Capital	61,672	117,000	100,385	117,000	117,000	0.0%
370	Convention Center Capital	2,876	100,000	13,467	25,500	25,000	(75.0%)
392	Cumulative Rsv f/Capital Impr	324,078	300,000	9,587	50,000	60,000	(80.0%)

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

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
421	Airport Operating	26,777	31,500	25,109	24,700	32,900	4.4%
422	Airport Capital	18,245	-	26,565	17,863	-	n/a
441	Stormwater Operating	50,985	85,000	2,199	7,000	25,000	(70.6%)
442	Stormwater Capital	-	25,000	158,484	25,000	400,000	1500.0%
462	Transit Operating	855,299	1,025,200	944,245	837,200	977,200	(4.7%)
471	Refuse	43,915	-	10,084	6,500	6,500	n/a
473	Wastewater Operating	188,097	124,350	94,259	110,850	125,850	1.2%
474	Water Operating	21,973	43,500	12,587	34,800	37,800	(13.1%)
475	Irrigation Operating	7,732	4,000	5,132	4,000	4,000	0.0%
476	Sewer Construction	12,898	100,000	-	100,000	-	(100.0%)
478	Wastewater Facility Project	428	100,000	392,115	-	180,000	80.0%
512	Unemployment Compensation	6,292	6,600	6,480	6,400	6,600	0.0%
513	Employees Health Benefit	960,995	970,000	1,111,699	1,076,800	1,075,300	10.9%
514	Workers' Compensation	251,577	214,000	200,894	229,000	234,000	9.3%
515	Risk Management	2,069,975	1,016,000	1,621,823	1,478,000	1,113,000	9.5%
516	Wellness/EAP	93,826	95,000	47,548	57,000	57,000	(40.0%)
551	Equipment Rental	5,026	250	321	250	250	0.0%
555	Environmental	4,494	5,000	-	5,000	5,000	0.0%
560	Public Works	554	7,000	7,176	15,000	8,000	14.3%
612	Firemen's' Relief and Pension	563,368	634,425	545,031	581,250	624,075	(1.6%)
632	YAKCORPS Agency	492,973	605,777	560,281	605,777	605,777	0.0%
<b>City Total</b>		<b>\$ 12,802,725</b>	<b>\$ 15,881,901</b>	<b>\$ 13,590,843</b>	<b>\$ 13,222,287</b>	<b>\$ 14,126,435</b>	<b>(11.1%)</b>

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

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
220	Code Administration	\$ 1,714	\$ 1,885	\$ 1,885	\$ 1,885	\$ 2,073	10.0%
221	City Hall Facility	114,784	126,263	126,263	126,263	138,889	10.0%
310	Police	494,540	408,254	408,254	408,254	449,080	10.0%
320	Fire	143,298	147,506	147,506	147,506	162,257	10.0%
610	Finance	23,775	18,718	18,718	18,718	20,590	10.0%
650	Utility Services	31,473	3,771	3,771	3,771	4,148	10.0%
700	Engineering	<u>37,319</u>	<u>13,551</u>	<u>13,551</u>	<u>13,551</u>	<u>14,906</u>	10.0%
<b>General Fund Total</b>		846,903	719,948	719,948	719,948	791,943	10.0%
124	Neighborhood Development	12,000	13,200	13,200	13,200	14,520	10.0%
125	Community Relations	5,289	5,817	5,817	5,817	6,399	10.0%
131	Parks & Recreation	133,354	146,690	146,690	146,690	161,359	10.0%
141	Streets & Traffic	170,878	163,974	163,974	163,974	180,371	10.0%
144	Cemetery	7,956	8,751	8,751	8,751	9,626	10.0%
150	Emergency Services	26,119	28,730	28,730	28,730	31,603	10.0%
151	Public Safety Communications	29,638	32,602	32,602	32,602	35,862	10.0%
170	Tourist Promotion	29,131	32,044	32,044	32,044	35,248	10.0%
171	Capitol Theatre	33,660	37,026	37,026	37,026	40,729	10.0%
421	Airport Operating	58,737	64,611	64,611	64,611	71,072	n/a
441	Stormwater Operating	51,887	57,076	57,076	57,076	62,783	10.0%
462	Transit Operating	304,825	344,960	344,960	344,960	379,456	10.0%
471	Refuse	129,813	142,794	142,794	142,794	157,074	10.0%
473	Wastewater Operating	929,747	930,500	930,500	930,500	1,023,550	10.0%
474	Water Operating	283,697	293,380	293,380	293,380	322,718	10.0%
475	Irrigation Operating	73,521	80,873	80,873	80,873	88,961	10.0%
560	Public Works	<u>45,500</u>	<u>50,050</u>	<u>50,050</u>	<u>50,050</u>	<u>55,055</u>	10.0%
<b>City Total</b>		<u>\$ 3,172,653</u>	<u>\$ 3,153,026</u>	<u>\$ 3,153,026</u>	<u>\$ 3,153,026</u>	<u>\$ 3,468,329</u>	10.0%

## Telephone #4210

Fund	Description	2014	2015	2015	2015	2016	15 vs. 16
		Actual	Budget	Prelim	Estimate	Budget	Budget
102	City Management	\$ 541	\$ 799	\$ 898	\$ 799	\$ 799	0.0%
110	City Council	170	257	279	257	257	0.0%
140	City Clerk/Records	927	1,350	1,464	1,350	1,350	0.0%
160	Human Resources	1,417	2,049	2,222	2,049	2,049	0.0%
170	Legal	2,109	2,966	2,937	2,966	2,966	0.0%
180	Municipal Court	1,590	2,317	2,474	2,317	2,317	0.0%
210	Planning	1,234	1,692	1,699	1,692	1,692	0.0%
220	Code Administration	2,300	3,346	3,666	3,346	3,346	0.0%
221	City Hall Facility	1,310	1,710	1,811	1,500	1,500	(12.3%)
310	Police	32,002	41,806	45,936	41,806	41,844	0.1%
320	Fire	16,071	17,224	18,271	17,224	17,224	0.0%
350	Information Technology	12,517	10,940	15,317	12,140	10,940	0.0%
612	Financial Services	1,939	2,789	3,092	2,789	2,789	0.0%
650	Utility Services	898	1,251	1,433	1,251	1,251	0.0%
670	Purchasing	762	1,082	1,180	1,082	1,082	0.0%
700	Engineering	2,061	2,991	3,361	2,991	2,991	0.0%
<b>General Fund Total</b>		77,848	94,569	106,040	95,559	94,397	(0.2%)
124	Neighborhood Development	8,482	8,880	9,426	6,548	6,548	(26.3%)
125	Community Relations	674	1,002	1,065	1,002	1,002	0.0%
131	Parks & Recreation	16,393	15,535	16,543	15,535	15,535	0.0%
141	Streets & Traffic	3,293	3,122	3,430	3,122	3,122	0.0%
144	Cemetery	1,981	1,994	2,090	1,994	1,994	0.0%
151	Public Safety Communication	45,173	58,292	57,883	52,950	66,048	13.3%
162	Trolley	1,410	1,427	1,540	1,427	1,427	0.0%
170	Tourist Promotion	17,758	14,602	19,169	15,500	16,500	13.0%
421	Airport Operating	4,679	4,122	5,041	3,400	4,322	4.9%
462	Transit Operating	365	899	314	899	899	0.0%
471	Refuse	99	-	84	80	80	n/a
473	Wastewater Operating	13,143	15,274	16,342	15,274	15,274	0.0%
474	Water Operating	3,309	3,391	3,564	3,391	3,391	0.0%
475	Irrigation Operating	115	177	187	177	177	0.0%
513	Employees Health Benefit	3,456	-	3,494	3,500	3,500	n/a
551	Equipment Rental	135	154	91	154	154	n/a
560	Public Works	17,960	20,896	23,930	30,000	30,000	43.6%
<b>City Total</b>		<u>\$ 216,271</u>	<u>\$ 244,336</u>	<u>\$ 270,233</u>	<u>\$ 250,512</u>	<u>\$ 264,370</u>	8.2%

**Cellular Phone #4212**

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
102	City Management	\$ 2,824	\$ 1,000	\$ 1,895	\$ 1,000	\$ 1,000	0.0%
110	City Council	3,718	4,000	3,949	4,000	3,400	(15.0%)
140	City Clerk/Records	580	681	-	-	-	(100.0%)
160	Human Resources	1,742	681	919	681	681	0.0%
170	Legal	3,460	3,404	2,746	3,404	2,204	(35.3%)
180	Municipal Court	655	685	656	685	335	(51.1%)
210	Planning	343	650	-	-	-	(100.0%)
220	Sub 220 Code Administration	8,015	9,373	8,035	9,373	6,373	(32.0%)
221	City Hall Facility	884	909	877	909	609	(33.0%)
250	Economic Development	1,386	1,000	1,857	1,000	1,350	35.0%
310	Police	91,301	75,030	76,046	75,130	61,530	(18.0%)
320	Fire	12,128	15,423	16,968	13,923	14,423	(6.5%)
350	Info Tech Services	10,236	12,000	13,940	12,000	12,000	0.0%
610	Finance	1,348	1,362	2,029	1,362	1,362	0.0%
650	Utilities Customer Svc	1,209	2,881	2,585	2,881	2,081	(27.8%)
670	Purchasing	842	681	774	681	501	(26.4%)
700	Engineering	5,101	6,523	5,299	5,500	4,523	(30.7%)
<b>General Fund Total</b>		<u>145,774</u>	<u>136,283</u>	<u>138,576</u>	<u>132,529</u>	<u>112,372</u>	<u>(17.5%)</u>
124	Neighborhood Development	3,380	3,100	3,169	1,700	1,700	(45.2%)
125	Community Relations	705	1,000	654	1,000	500	(50.0%)
131	Parks & Recreation	5,529	5,641	5,647	5,641	4,291	(23.9%)
141	Street & Traffic Operations	8,388	7,999	9,792	7,999	6,899	(13.8%)
144	Cemetery	219	228	219	228	228	0.0%
151	Public Safety Communications	1,479	2,226	1,428	2,226	2,226	0.0%
152	Police Grants	665	681	677	681	681	0.0%
421	Airport Operating	989	1,000	1,073	1,000	1,000	0.0%
441	Stormwater Operating	1,590	1,200	861	1,200	1,000	(16.7%)
462	Transit Operating	2,419	2,700	3,016	2,700	1,600	(40.7%)
471	Refuse	5,793	7,042	6,547	7,042	8,742	24.1%
473	Wastewater Operating	9,871	12,500	8,958	12,500	6,500	(48.0%)
474	Water Operating	4,970	5,684	4,834	5,684	3,134	(44.9%)
475	Irrigation Operating	1,032	1,141	1,089	1,141	541	(52.6%)
551	Equipment Rental	2,214	2,842	3,464	2,842	2,342	(17.6%)
560	Public Works	1,780	1,395	2,481	1,395	2,295	64.5%
<b>City Total</b>		<u>\$ 196,796</u>	<u>\$ 192,662</u>	<u>\$ 192,485</u>	<u>\$ 187,508</u>	<u>\$ 156,051</u>	<u>(19.0%)</u>

### Data Communications #4213

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
102	City Management	\$ 1,303	\$ 1,000	\$ 978	\$ 1,000	\$ 700	(30.0%)
110	City Council	3,631	3,025	2,401	2,500	1,625	(46.3%)
140	City Clerk/Records	558	996	480	500	350	(64.9%)
160	Human Resources	1,440	1,400	1,230	1,500	700	(50.0%)
220	Code Administration	3,221	2,521	4,798	4,860	5,000	98.3%
250	Economic Development	130	300	360	500	500	66.7%
310	Police	77,156	80,000	69,117	70,000	70,000	(12.5%)
320	Fire	11,518	11,327	11,171	11,327	5,827	(48.6%)
350	Info Tech Services	5,312	5,000	6,379	8,000	3,000	(40.0%)
650	Utilities Customer Svc	2,401	2,521	4,313	4,800	4,600	82.5%
670	Purchasing	311	504	-	-	-	(100.0%)
700	Engineering	480	504	272	504	504	0.0%
<b>General Fund Total</b>		107,461	109,098	101,500	105,491	92,806	(14.9%)
125	Community Relations	468	492	468	492	492	0.0%
131	Parks & Recreation	907	504	1,321	1,000	1,000	98.4%
151	Public Safety Communications	3,196	4,313	2,463	2,300	1,400	(67.5%)
421	Airport Operating	150	-	-	-	-	n/a
462	Transit Operating	13,999	15,256	16,036	18,000	13,000	(14.8%)
471	Refuse	10,950	10,625	8,310	7,500	25,000	135.3%
473	Wastewater Operating	726	504	1,834	504	2,504	396.8%
474	Water Operating	197	202	192	202	202	0.0%
475	Irrigation Operating	49	50	48	50	50	0.0%
<b>City Total</b>		<u>\$ 138,105</u>	<u>\$ 141,044</u>	<u>\$ 132,172</u>	<u>\$ 135,539</u>	<u>\$ 136,454</u>	(3.3%)

**Postage #4220**

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
102	City Management	\$ 244	\$ 300	\$ 131	\$ 300	\$ 300	0.0%
110	City Council	204	500	27	500	500	0.0%
140	City Clerk/Records	442	1,500	834	800	1,000	(33.3%)
160	Human Resources	711	1,310	663	1,310	1,310	0.0%
170	Legal	3,467	3,986	4,610	5,468	3,975	(0.3%)
180	Municipal Court	5,356	5,880	4,644	4,750	5,000	(15.0%)
210	Planning	3,195	4,000	4,987	5,000	5,000	25.0%
220	Code Administration	10,976	14,000	4,884	11,000	11,000	(21.4%)
250	Economic Development	8	-	555	-	-	n/a
310	Police	11,446	13,000	9,126	8,000	10,000	(23.1%)
320	Fire	2,082	1,500	1,017	500	1,500	0.0%
350	Info Tech Services	318	250	700	350	250	0.0%
610	Finance	7,562	7,700	6,552	7,800	7,800	1.3%
650	Utilities Customer Svc	82,756	99,000	102,602	96,000	99,000	0.0%
670	Purchasing	193	1,168	267	500	500	(57.2%)
700	Engineering	251	250	150	250	250	0.0%
<b>General Fund Total</b>		129,211	154,344	141,748	142,528	147,385	(4.5%)
124	Neighborhood Development	531	1,000	324	400	400	(60.0%)
125	Community Relations	41	123	53	123	123	0.0%
131	Parks & Recreation	3,760	6,267	14,680	9,860	18,360	192.9%
141	Street & Traffic Operations	547	325	104	325	325	0.0%
144	Cemetery	206	409	134	409	409	0.0%
152	Police Grants	842	2,500	1,071	2,500	2,500	0.0%
421	Airport Operating	210	400	293	250	400	0.0%
441	Stormwater Operating	404	980	1,227	980	980	0.0%
462	Transit	1,641	2,000	746	800	2,000	0.0%
471	Refuse	4,596	5,521	3,048	5,521	5,521	0.0%
473	Wastewater Operating	2,924	2,690	3,354	3,290	3,440	27.9%
474	Water Operating	779	2,652	2,339	2,652	2,652	0.0%
475	Irrigation Operating	1,446	1,000	530	1,000	1,000	0.0%
513	Employees Health Benefit	625	2,800	1,586	2,800	2,800	0.0%
516	Wellness/EAP Fund	24	500	30	500	500	0.0%
551	Equipment Rental	1,382	1,250	1,392	1,250	1,250	0.0%
560	Public Works	178	2,000	45	500	500	(75.0%)
612	Firemen's Relief & Pension	274	200	286	200	200	0.0%
<b>City Total</b>		<u>\$ 149,620</u>	<u>\$ 186,959</u>	<u>\$ 172,989</u>	<u>\$ 175,887</u>	<u>\$ 190,744</u>	2.0%

### Travel & Training #4300 - 4306

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
102	City Management	\$ 2,442	\$ 6,000	\$ 4,096	\$ 6,000	\$ 5,400	(10.0%)
110	City Council	14,147	10,000	7,770	10,000	9,000	(10.0%)
140	City Clerk/Records	2,916	4,000	4,243	4,575	3,600	(10.0%)
160	Human Resources	6,466	5,100	1,944	7,100	6,390	25.3%
170	Legal	7,555	10,500	6,123	8,500	6,720	(36.0%)
180	Municipal Court	2,777	3,000	2,584	3,000	3,150	5.0%
210	Planning	988	1,800	2,215	2,950	3,555	97.5%
220	Code Administration	506	5,500	1,079	3,000	5,000	(9.1%)
221	City Hall Facility	-	465	-	465	419	(10.0%)
250	Economic Development	2,097	3,000	2,243	3,000	2,700	(10.0%)
310	Police	157,735	120,000	100,402	127,000	124,700	3.9%
320	Fire	9,040	49,780	9,954	11,500	34,252	n/a
350	Info Tech Services	11,495	8,228	12,193	8,228	7,405	(10.0%)
610	Finance	10,106	10,900	10,592	9,900	9,810	(10.0%)
650	Utilities Customer Svc	3,936	5,500	4,708	7,000	7,650	39.1%
670	Purchasing	4,016	6,500	3,052	4,265	3,780	(41.8%)
700	Engineering	261	6,000	1,055	2,000	5,400	(10.0%)
<b>General Fund Total</b>		236,483	256,273	174,252	218,483	238,931	(6.8%)
123	Economic Development	4,211	1,000	3,352	6,500	7,500	650.0%
124	Neighborhood Development	828	5,315	829	3,000	3,000	(43.6%)
125	Community Relations	2,871	2,575	1,531	2,575	2,575	0.0%
131	Parks & Recreation	3,409	4,370	2,402	4,370	4,370	0.0%
141	Streets & Traffic	1,132	5,750	4,109	5,500	5,500	(4.3%)
151	Public Safety Communications	(11,245)	38,612	34,403	43,112	13,000	(66.3%)
152	Police Grants	531	1,100	500	1,100	1,100	0.0%
170	Tourist Promotion	2,894	2,000	2,416	2,000	2,200	10.0%
421	Airport Operating	103	3,120	1,329	1,700	3,250	4.2%
441	Stormwater Operating	809	500	605	500	500	0.0%
462	Transit Operating	1,557	10,000	12,538	11,000	10,000	0.0%
471	Refuse	50	2,500	1,597	2,500	6,000	140.0%
473	Wastewater Operating	4,310	12,500	5,782	12,500	12,500	0.0%
474	Water Operating	5,699	9,400	5,108	7,500	9,600	2.1%
475	Irrigation Operating	40	1,000	101	1,000	1,000	0.0%
513	Employees Health Benefit	245	3,500	1,700	3,500	3,500	0.0%
514	Workers' Compensation	1,390	3,500	270	3,500	3,500	0.0%
515	Risk Management	3,491	4,000	1,168	4,000	4,000	0.0%
516	Wellness/EAP	-	17,500	1,577	2,500	2,500	(85.7%)
551	Equipment Rental	254	5,000	667	5,000	7,500	50.0%
555	Environmental	-	950	-	950	950	0.0%
560	Public Works	1,409	2,000	839	1,900	3,500	75.0%
612	Firemen's Relief and Pension	3,682	2,000	3,528	4,000	4,000	100.0%
<b>City Total</b>		<u>\$ 264,154</u>	<u>\$ 394,465</u>	<u>\$ 260,604</u>	<u>\$ 348,690</u>	<u>\$ 350,476</u>	(11.2%)

### Electricity #4701

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
221	City Hall Facility	\$ 71,270	\$ 73,500	\$ 74,776	\$ 73,500	\$ 75,700	3.0%
310	Police	107,966	106,783	129,587	111,783	113,783	6.6%
320	Fire	48,806	53,907	54,955	53,907	53,907	0.0%
650	Utilities Customer Svc	7,090	9,240	9,209	8,500	9,240	0.0%
<b>General Fund Total</b>		235,132	243,430	268,527	247,690	252,630	3.8%
124	Neighborhood Development	3,886	4,200	5,274	5,500	5,500	31.0%
125	Community Relations	3,288	5,287	4,021	5,287	5,287	0.0%
131	Parks & Recreation	116,167	112,154	118,747	112,154	112,154	0.0%
141	Streets & Traffic	438,663	460,000	478,555	430,000	430,000	(6.5%)
144	Cemetery	4,368	4,160	4,378	4,160	4,160	0.0%
170	Tourist Promotion	107,372	140,000	157,223	140,000	140,000	0.0%
421	Airport Operating	78,888	78,000	83,461	78,000	82,000	5.1%
441	Stormwater Operating	5,051	3,675	9,644	9,000	10,000	172.1%
462	Transit Operating	3,933	6,038	4,696	6,038	6,038	0.0%
473	Wastewater Operating	520,226	670,446	656,189	687,710	754,500	12.5%
474	Water Operating	362,594	315,000	383,872	315,000	315,000	0.0%
475	Equipment Rental	76,914	87,150	81,221	87,150	87,150	0.0%
551	Irrigation Operating	1,355	1,260	1,441	1,260	1,260	0.0%
560	Public Works	84,238	89,000	89,221	89,000	89,000	0.0%
<b>City Total</b>		<u>\$ 2,042,074</u>	<u>\$ 2,219,800</u>	<u>\$ 2,346,470</u>	<u>\$ 2,217,948</u>	<u>\$ 2,294,678</u>	3.4%

### Natural Gas #4702

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
031	Police	\$ 14,392	\$ 15,450	\$ 15,651	\$ 15,450	\$ 15,450	0.0%
032	Fire	31,731	39,417	42,702	39,417	39,417	0.0%
051	City Hall Facility	21,431	29,601	24,149	23,601	23,601	(20.3%)
<b>General Fund Total</b>		67,554	84,468	82,502	78,468	78,468	(7.1%)
125	Community Relations	1,227	1,530	1,645	1,530	1,530	0.0%
131	Parks & Recreation	45,504	51,133	52,785	51,133	51,133	0.0%
144	Cemetery	789	1,023	1,199	1,023	1,023	0.0%
170	Tourist Promotion	20,344	36,205	36,225	37,000	40,000	10.5%
421	Airport Operating	7,568	10,200	10,344	10,600	10,800	5.9%
462	Transit Operating	430	1,535	422	1,535	1,535	0.0%
473	Sewer Operating	8,310	18,000	34,152	33,000	28,000	55.6%
560	Public Works	90,243	94,500	79,651	90,000	90,000	(4.8%)
<b>City Total</b>		<u>\$ 241,970</u>	<u>\$ 298,593</u>	<u>\$ 298,926</u>	<u>\$ 304,288</u>	<u>\$ 302,488</u>	1.3%

### Equipment Maintenance #4891 - 4892

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
160	Human Resources	\$ 1,748	\$ 1,000	\$ 3,557	\$ 3,750	\$ 1,500	50.0%
210	Planning	-	1,458	-	-	-	(100.0%)
220	Code Administration	13,024	12,750	11,385	10,550	11,050	(13.3%)
221	City Hall Facility	2,387	1,500	8,676	10,400	2,800	n/a
310	Police	8,032	-	241	-	-	n/a
320	Fire	-	-	386	300	300	n/a
350	Info Tech Services	846	1,000	617	1,000	1,000	0.0%
650	Utilities Customer Svc	10,576	10,500	9,926	14,000	11,000	4.8%
700	Engineering	5,065	7,500	6,628	7,500	7,500	0.0%
<b>General Fund Total</b>		41,679	35,708	41,415	47,500	35,150	(1.6%)
124	Neighborhood Development	2,710	3,250	5,890	9,346	9,050	178.5%
125	Community Relations	292	700	243	700	700	0.0%
131	Parks & Recreation	118,244	100,000	122,516	115,000	115,000	15.0%
141	Streets & Traffic	437,599	346,045	594,724	482,545	457,500	32.2%
144	Cemetery	10,656	6,000	11,520	8,000	8,000	33.3%
421	Airport Operating	2,998	3,000	12,938	5,000	3,000	0.0%
441	Stormwater Operating	12,142	30,000	5,590	30,000	30,000	0.0%
462	Transit Operating	755,995	698,801	708,776	697,801	703,700	0.7%
471	Refuse	423,438	415,000	463,736	435,000	446,000	7.5%
473	Wastewater Operating	96,003	100,000	114,413	141,200	148,000	48.0%
474	Water Operating	90,357	79,500	82,218	84,500	84,500	6.3%
475	Irrigation Operating	12,645	14,000	22,455	23,000	23,000	64.3%
551	Equipment Rental	17,666	16,500	15,786	16,500	16,500	0.0%
560	Public Works	10,115	9,000	14,706	11,400	11,000	22.2%
<b>City Total</b>		<u>\$ 2,032,537</u>	<u>\$ 1,857,504</u>	<u>\$ 2,216,925</u>	<u>\$ 2,107,492</u>	<u>\$ 2,091,100</u>	12.6%



### Miscellaneous #4900 - 4930

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
011	Sub 100 City Management	\$ 6,031	\$ 8,000	\$ 6,123	\$ 7,000	\$ 6,400	(20.0%)
012	Sub 110 City Council	73,731	68,904	70,141	68,904	69,511	0.9%
014	Sub 140 City Clerk/Records	213,412	155,000	124,141	125,309	224,600	44.9%
015	Sub 160 Human Resources	18,685	15,600	15,745	19,450	19,915	27.7%
016	Sub 170 Legal	30,428	38,095	35,911	27,595	34,695	(8.9%)
017	Sub 180 Municipal Court	23,403	21,000	21,432	19,500	20,650	(1.7%)
018	Sub 210 Planning	7,911	12,400	7,644	9,700	9,750	(21.4%)
019	Sub 220 Code Administration	26,586	41,500	70,744	60,500	67,200	61.9%
021	Sub 221 City Hall Facility	1,868	1,000	1,368	1,000	900	(10.0%)
022	Sub 250 Economic Development	2,653	3,000	8,842	3,000	2,800	(6.7%)
025	Sub 310 Police	145,353	175,800	115,859	106,600	125,520	(28.6%)
026	Sub 320 Fire	31,782	102,650	48,839	58,728	100,700	(1.9%)
031	Sub 350 Info Tech Services	8,693	5,350	8,795	7,350	6,615	23.6%
032	Sub 590 Intergovernmental	43,345	43,345	45,136	45,136	51,823	19.6%
035	Sub 610 Finance	31,629	31,200	13,985	24,400	27,100	(13.1%)
041	Sub 650 Utilities Customer Svc	26,165	20,000	27,947	22,100	23,950	19.8%
051	Sub 670 Purchasing	8,214	10,500	3,984	7,000	5,145	(51.0%)
052	Sub 700 Engineering	6,655	10,100	6,227	9,900	12,200	20.8%
<b>General Fund Total</b>		706,546	763,444	632,863	623,172	809,474	6.0%
123	Economic Development	-	-	5,844	10,000	12,000	n/a
124	Neighborhood Development	8,239	14,700	4,787	8,260	8,260	(43.8%)
125	Community Relations	3,319	5,050	2,545	4,300	5,050	0.0%
131	Parks & Recreation	21,738	26,625	28,980	28,025	28,225	6.0%
141	Streets & Traffic	19,121	17,875	13,072	14,375	12,425	(30.5%)
144	Cemetery	1,726	1,250	1,021	1,250	1,250	0.0%
151	Public Safety Communications	25,336	29,200	36,443	60,500	53,700	83.9%
152	Police Grants	1,981	3,250	2,677	3,250	3,250	0.0%
161	Downtown Yakima Business Impr District	33	-	-	-	-	n/a
163	Front Street Business Impr	5,216	7,000	3,221	7,000	6,500	(7.1%)
170	Tourist Promotion	6,073	8,000	9,223	8,155	12,000	50.0%
172	Public Facilities District - Conv Center	11,991	31,000	21,510	31,000	15,000	(51.6%)
174	Public Facilities District - Capitol Theatre	11,939	14,000	13,510	13,800	14,000	0.0%
321	CBD Capital Improvement	760	-	434	-	-	n/a
421	Airport Operating	10,280	16,200	5,466	6,740	7,200	(55.6%)
441	Stormwater Operating	1,750	6,200	3,003	6,200	6,200	0.0%
462	Transit Operating	64,062	79,500	60,320	75,000	82,000	3.1%
471	Refuse	7,432	16,350	3,075	12,350	21,350	30.6%
473	Wastewater Operating	30,618	46,000	24,419	48,000	48,500	5.4%
474	Water Operating	52,248	94,240	51,763	87,240	87,240	(7.4%)
475	Irrigation Operating	24,797	25,800	19,589	25,908	25,800	0.0%
513	Employees Health Benefit	2,420	6,400	1,621	6,400	6,400	0.0%
514	Workers' Compensation	2,998	4,800	8,468	4,250	4,800	0.0%
515	Risk Management	16,003	15,500	13,970	15,500	15,500	0.0%
516	Wellness/EAP	6,509	14,400	10,451	14,400	14,400	0.0%

**Miscellaneous #4900 - 4930 (Continued...)**

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
551	Equipment Rental	10,127	6,561	15,156	9,061	16,061	144.8%
555	Environmental	225	1,500	230	1,500	1,500	0.0%
560	Public Works	9,350	13,000	10,959	9,300	14,050	8.1%
612	Firemen's Relief and Pension	120	700	-	700	700	0.0%
<b>City Total</b>		<u>\$ 1,062,959</u>	<u>\$ 1,268,545</u>	<u>\$ 1,004,619</u>	<u>\$ 1,135,636</u>	<u>\$ 1,332,835</u>	5.1%

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**

<b>Fund</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Prelim</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>15 vs. 16 Budget</b>
220	Code Administration	\$ 1,416	\$ 1,416	\$ 1,416	\$ 1,416	\$ 2,500	76.6%
650	Utilities Customer Svc	2,000	2,000	2,000	2,000	8,000	300.0%
700	Engineering	7,980	7,980	7,980	7,980	7,980	0.0%
<b>General Fund Total</b>		11,396	11,396	11,396	11,396	18,480	62.2%
125	Community Relations	2,565	2,565	2,565	2,565	2,565	0.0%
131	Parks & Recreation	60,000	75,000	75,000	75,000	75,000	0.0%
141	Streets & Traffic	250,000	400,000	363,026	350,000	350,000	(12.5%)
150	Emergency Services	100,000	75,000	75,000	75,000	75,000	0.0%
441	Stormwater Operating	60,000	60,000	60,000	60,000	60,000	0.0%
471	Refuse	560,000	630,000	630,000	630,000	795,000	26.2%
473	Wastewater Operating	198,481	198,481	198,481	198,481	198,481	0.0%
474	Water Operating	140,400	143,400	143,400	143,400	143,400	0.0%
475	Irrigation Operating	20,000	30,000	30,000	30,000	30,000	0.0%
551	Equipment Rental	11,866	11,866	11,866	11,866	11,866	0.0%
560	Public Works	15,000	15,000	15,000	15,000	15,000	0.0%
<b>City Total</b>		<u>\$ 1,429,708</u>	<u>\$ 1,652,708</u>	<u>\$ 1,615,734</u>	<u>\$ 1,602,708</u>	<u>\$ 1,774,792</u>	7.4%

## General Fund Resource Comparison

	2014	2015	2015	2016	16 vs 15
	Actual	Amended	Preliminary	Adopted	Budget Est
	Receipts	Budget	Receipts	Budget	Change
<b>Taxes</b>					
Real and Personal Property	\$ 11,037,490	\$ 10,504,600	\$ 10,734,078	\$ 10,660,930	(0.7%)
Retail Sales & Use	15,461,201	16,020,000	15,766,494	16,650,400	5.6%
Criminal Justice Sales .1%	1,001,240	1,149,500	1,152,880	1,204,500	4.5%
Criminal Justice Sales .3%	2,102,574	2,055,850	2,078,724	2,157,000	3.8%
Franchise Fees - Nob Hill Water Assn	49,232	58,650	56,306	60,000	6.6%
Utility Taxes					
City Water	1,706,475	1,815,000	1,704,915	1,740,000	2.1%
City Wastewater	3,934,890	4,305,000	4,068,843	4,010,000	(1.4%)
City Refuse	872,194	857,100	857,709	980,100	14.3%
City Stormwater	129,557	130,000	133,575	130,000	(2.7%)
Electric	4,465,547	4,756,000	4,464,290	4,700,000	5.3%
Private Water	604,070	610,000	604,400	635,000	5.1%
Natural Gas	1,106,320	1,180,000	1,025,496	1,077,000	5.0%
Private Refuse	535,966	555,000	552,182	570,000	3.2%
Cable TV	524,149	546,945	535,640	556,200	3.8%
Cellular Telephone	994,968	1,050,000	836,536	900,000	7.6%
Telephone	925,116	920,000	874,613	920,000	5.2%
Total Utility Taxes	15,799,251	16,725,045	15,658,200	16,218,300	3.6%
Business License	550,309	525,200	615,273	550,000	(10.6%)
Leasehold Excise	(1,653)	14,000	8,523	8,000	(6.1%)
Gambling / Card Games	868,538	864,800	905,824	917,000	1.2%
Dangerous Building / Abatement	36,033	25,000	25,108	60,000	139.0%
<b>Total Taxes</b>	<b>46,904,213</b>	<b>47,942,645</b>	<b>47,001,410</b>	<b>48,486,130</b>	<b>3.2%</b>
<b>Licenses and Permits</b>					
Regulatory Business Licenses	25,498	27,000	30,602	35,000	14.4%
Amusements	2,541	3,200	2,166	3,270	51.0%
Penalties on Business Licenses	7,166	6,200	6,538	6,200	(5.2%)
Building Permits	616,574	590,000	573,526	600,000	4.6%
Fire Code Permits	20,351	28,000	21,103	28,000	32.7%
Mechanical Permits	44,078	54,000	45,698	45,000	(1.5%)
Plumbing Permits	66,687	70,000	69,111	67,500	(2.3%)
Sign Permits	13,111	10,000	13,582	14,000	3.1%
Right-of-Way Use Permits	-	3,000	-	3,000	n/a
Dog Licenses	17,019	24,000	21,701	24,000	10.6%
Code Infraction Penalties	996	500	163	500	207.2%
Gun Permits	19,036	28,000	23,965	22,000	(8.2%)
Environmental Impact Permits	6,892	8,000	7,950	8,000	0.6%
Dog License Penalties	13,620	6,000	9,267	9,000	(2.9%)
Miscellaneous Permits	3,050	-	2,404	3,000	24.8%
Street Excavation Permits	8,717	-	43,899	47,000	7.1%
Dangerous Dog Fee	-	-	600	1,000	66.7%
<b>Total Licenses and Permits</b>	<b>865,334</b>	<b>857,900</b>	<b>872,276</b>	<b>916,470</b>	<b>5.1%</b>

	2014	2015	2015	2016	16 vs 15
	Actual	Amended	Preliminary	Adopted	Budget Est
	Receipts	Budget	Receipts	Budget	Change
<b>Intergovernmental Revenue</b>					
DOJ Grant	-	-	7,940	-	(100.0%)
DOT Grant - Air Service	-	125,000	-	125,000	n/a
SAFER Grant	125,165	259,436	113,142	133,270	17.8%
Dept Interior Hist-Arch	-	-	-	10,500	n/a
FEMA Pass Thru EMPG	-	-	-	53,000	n/a
Public Defense Grant - Police	130,725	91,500	91,500	90,000	(1.6%)
State Patrol Fire Training	-	-	3,012	-	(100.0%)
DOE Grant - Shoreline Master Program	5,543	-	-	-	n/a
Traffic Safety Commission Grant	63,508	52,000	88,885	60,000	(32.5%)
Selah Inspection Fee Grant	-	3,000	-	3,000	n/a
Judicial Salary Contribution	45,458	46,000	44,322	44,000	(0.7%)
DNR In-Lieu Tax	287	-	-	-	n/a
Criminal Justice - High Crime	368,222	344,000	269,915	282,500	4.7%
Criminal Justice - Violent Crimes	122,423	123,220	110,889	112,000	1.0%
Criminal Justice - Special Programs	67,844	66,660	70,730	71,800	1.5%
MVET/DUI Payment	16,676	17,000	14,101	17,000	20.6%
Liquor Excise Tax	174,039	178,000	253,415	412,900	62.9%
Liquor Board Profits	822,962	820,000	815,596	802,600	(1.6%)
Marijuana Enforcement	-	-	43	-	(100.0%)
In-Lieu Tax - Interlocal Grants	3,221	-	3,000	3,000	0.0%
In-Lieu Tax - Housing	6,329	6,330	5,918	6,330	7.0%
In-Lieu Tax - Police Interlocal Grant	6,064	5,000	12,542	6,500	(48.2%)
GIS Services	24,000	24,050	28,800	30,000	4.2%
Purchasing Services (County)	271,017	266,193	302,909	298,737	(1.4%)
Police Protection Fairgrounds	-	10,000	10,000	10,000	0.0%
School Resource Officers	678,309	678,311	653,632	605,000	(7.4%)
Alcohol, Tobacco & Firearm	-	-	70,872	70,000	(1.2%)
Violent Crimes Task Force	15,185	15,000	9,260	-	(100.0%)
Union Gap Jail Contract	350	-	-	-	n/a
Fire EMS District #10	2,250	-	-	-	n/a
Fire Investigator Services	-	500	-	-	n/a
Information Technology Services	113,012	100,000	116,257	114,600	(1.4%)
Union Gap Electronics	5,205	10,400	-	-	n/a
Selah Jail Contract	500	-	-	-	n/a
Personnel Training Services	7,200	7,000	640	-	(100.0%)
Fire Training Center	1,300	2,000	750	1,000	33.3%
Fire Training Services	7,060	8,000	7,395	8,000	8.2%
YPD Overtime Reimbursement	1,510	5,000	1,693	5,000	195.3%
<b>Total Intergovernmental Revenue</b>	<b>3,085,365</b>	<b>3,263,600</b>	<b>3,107,158</b>	<b>3,375,737</b>	<b>8.6%</b>

	2014 Actual Receipts	2015 Amended Budget	2015 Preliminary Receipts	2016 Adopted Budget	16 vs 15 Budget Est Change
<b>Charges for Services</b>					
Sale of Maps - Codes	222	500	240	500	108.1%
Sale of Publications - Planning	-	500	-	500	n/a
Sale of Plans & Specifications - Eng	500	1,500	-	1,500	n/a
Sale of Publications -- Licensing	114	100	12	100	733.3%
Sale of Publications - Clerks	529	100	691	400	(42.1%)
Accident Reports - Police	8,412	-	13,066	8,500	(34.9%)
Vending Machine Revenue - Jail	16,703	18,000	11,956	13,000	8.7%
Engineering Operation Utility Assmts	348,829	535,000	323,408	450,000	39.1%
Fingerprints	16,682	22,000	19,677	20,000	1.6%
Miscellaneous Police Services	2,015	1,000	1,793	2,000	11.5%
Verification Letters	5,355	8,000	7,280	8,000	9.9%
Examinations - Codes	65	80	20	80	300.0%
Training Services	2,100	-	3,327	7,000	110.4%
Fire Hazmat Services	4,524	-	20,242	9,000	(55.5%)
Other Police Services	27,503	25,000	39,396	55,000	39.6%
Fire Protection Services	16,966	7,000	15,283	17,000	11.2%
Electronics - Maintenance	19,508	5,200	11,919	6,156	(48.4%)
Probation / Home Detention Charges	130,017	145,000	153,139	149,000	(2.7%)
Probation / Home Detention Charges	-	-	3,600	1,200	(66.7%)
Street Excavation Inspection Fees	24,785	50,000	29,704	27,000	(9.1%)
Jail Inmate Medical	1,422	-	4,279	1,000	(76.6%)
Inspection Fees - Selah	1,791	-	2,198	2,000	(9.0%)
YPD Training Services Reimbursements	-	-	1,500	-	(100.0%)
Fire Protection Services - Union Gap	2,316	1,183,407	1,184,461	1,212,992	2.4%
YPD Violent Crimes Task Force	-	-	-	15,000	n/a
Wastewater Connection Charges	7,325	7,800	8,875	7,800	(12.1%)
Engineering	154,860	-	79,721	-	(100.0%)
Dog Impound Fine	6,425	4,000	5,250	6,000	14.3%
Abatement Charges/Appeals	1,877	3,000	38,843	5,000	(87.1%)
Zoning and Subdivision Fees	35,505	35,000	50,900	50,000	(1.8%)
Plan Checking Fees	346,500	315,000	304,200	323,000	6.2%
Interfund - City Services	2,660,853	2,835,000	2,816,329	3,100,000	10.1%
Interfund - Customer Services	1,297,786	1,321,395	1,358,455	1,473,000	8.4%
Interfund - Information Technology Svcs	90,000	90,000	90,000	90,000	0.0%
Interfund - Print Shop	73,539	85,000	58,300	85,000	45.8%
Interfund - Electronics Maintenance	21,126	21,126	21,126	21,760	3.0%
Interfund - Codes Services	50,000	50,000	50,000	51,250	2.5%
<b>Total Charges for Services</b>	<b>5,376,153</b>	<b>6,769,708</b>	<b>6,729,191</b>	<b>7,219,738</b>	<b>7.3%</b>

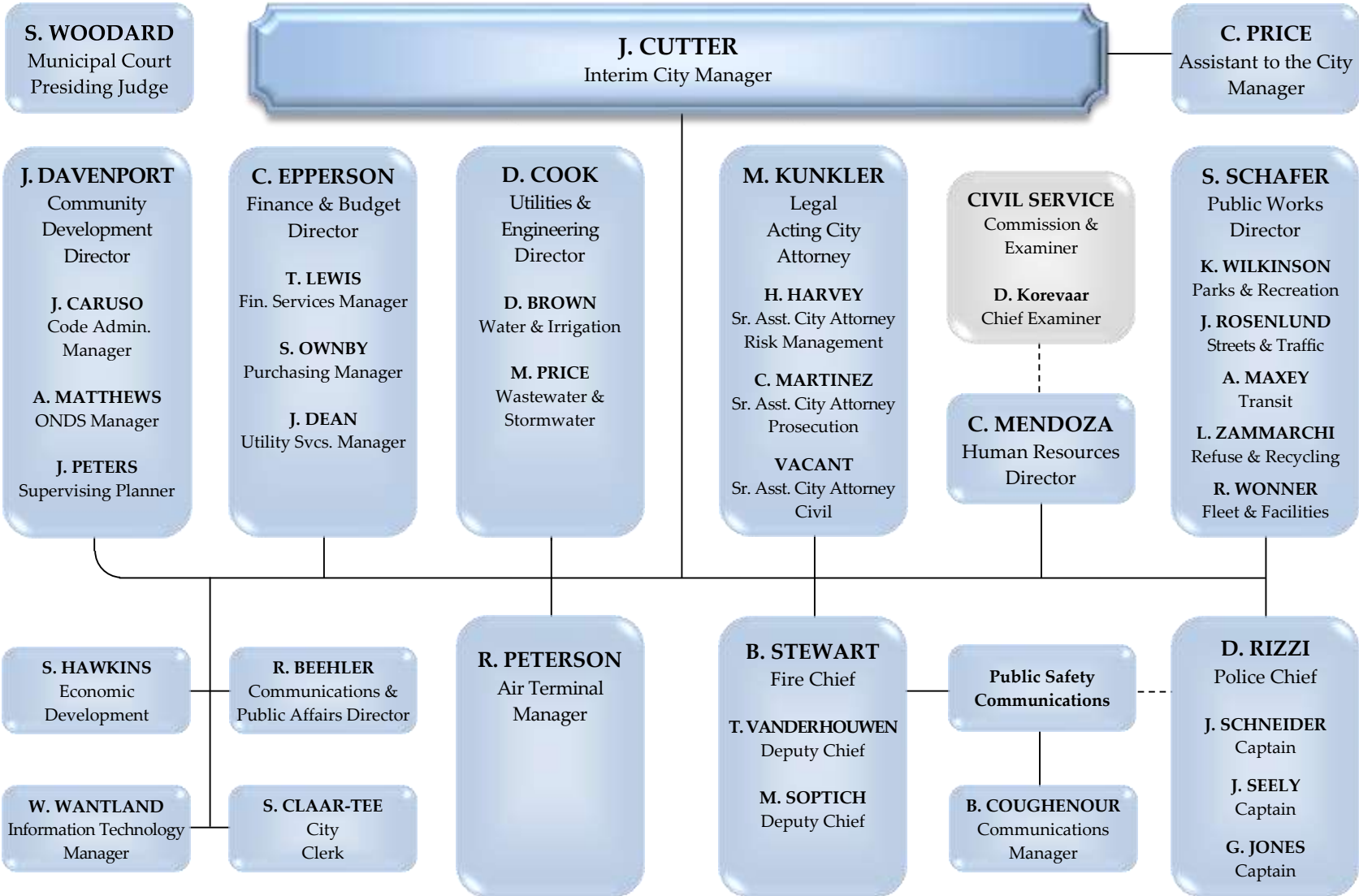
	2014 Actual Receipts	2015 Amended Budget	2015 Preliminary Receipts	2016 Adopted Budget	16 vs 15 Budget Est Change
<b>Fines &amp; Forfeitures</b>					
Municipal Court Infraction Penalties	1,084,145	1,070,000	1,141,965	1,200,000	5.1%
Parking Infraction Penalties	61,188	100,000	61,243	65,000	6.1%
Municipal Court DUI Penalties	95,792	100,000	96,795	102,000	5.4%
Municipal Court Criminal Traffic	115,171	128,000	107,571	120,000	11.6%
Muni Court Non-Traffic Misdemeanors	108,270	117,000	74,032	100,000	35.1%
District Court Recoupments	137	110	592	110	(81.4%)
Municipal Court Recoupments	112,935	130,000	107,273	120,000	11.9%
Dog Citations	485	-	-	-	n/a
Penalty - Street Excavations	-	-	239	-	(100.0%)
<b>Total Fines and Forfeitures</b>	<b>1,578,124</b>	<b>1,645,110</b>	<b>1,589,710</b>	<b>1,707,110</b>	<b>7.4%</b>
<b>Miscellaneous Revenue</b>					
Interest from Investments	266,344	265,000	358,947	265,000	(26.2%)
Interest on Sales Tax	3,780	3,000	8,548	8,200	(4.1%)
Investment Amort Premium/Discount	72,312	-	11,486	-	(100.0%)
Equipment Rental Fees	300	300	300	300	0.0%
Parking Permits	188	150	158	200	26.6%
Fire Department Lease/Rental	12,436	-	-	-	n/a
Telecommunications Lease	-	9,828	12,933	13,450	4.0%
County Facility Rental	12,000	-	-	-	n/a
Economic Development Concessions	28,220	127,500	46,722	110,000	135.4%
Police Community Services Donations	5,042	-	1,962	500	(74.5%)
Contributions & Donations - Fire	407	-	20	-	(100.0%)
Contributions & Donations - Art Comm	250	-	-	-	n/a
Contributions & Donations - Econ Dev	500	-	1,000	92,500	9150.0%
Police Unclaimed Monies	2,126	4,000	2,872	4,000	39.3%
Overages & Shortages	(5,902)	-	(49)	-	(100.0%)
PR Overages and Shortages	-	-	(618)	-	(100.0%)
Miscellaneous Revenue	2,921	4,800	782	3,000	283.7%
Rounding Cash Adjustments	7,397	8,000	7,458	8,000	7.3%
PCard Rebates	27,346	32,000	43,428	40,000	(7.9%)
Recycling	321	400	70	400	473.5%
Detention SSA Prisoners	-	-	800	-	(100.0%)
<b>Total Miscellaneous Revenue</b>	<b>435,989</b>	<b>454,978</b>	<b>496,819</b>	<b>545,550</b>	<b>9.8%</b>
<b>Non-Revenues</b>					
Clearing Fund	-	-	7,867	-	(100.0%)
Sale of Fixed Assets	-	400,000	-	400,000	n/a
<b>Total Miscellaneous Revenue</b>	<b>-</b>	<b>400,000</b>	<b>7,867</b>	<b>400,000</b>	<b>4984.5%</b>
<b>Total Revenue</b>	<b>\$ 58,245,178</b>	<b>\$ 61,333,941</b>	<b>\$ 59,804,430</b>	<b>\$ 62,650,735</b>	<b>4.8%</b>
Beginning Unencumbered Balance	9,182,140	9,128,882	9,128,882	8,394,076	(8.0%)
<b>Total Resources</b>	<b>\$ 67,427,318</b>	<b>\$ 70,462,823</b>	<b>\$ 68,933,312</b>	<b>\$ 71,044,811</b>	<b>3.1%</b>

## *Budget by Department*

# CITY OF YAKIMA

Organizational Chart as of January 1, 2016

## CITY COUNCIL





# *City Administration*

<u>Department</u>	<u>Fund</u>
City Council	110*
City Management	102*
Indigent Defense	109*
Records / City Clerk	140*
Information Technology	350*
Community Relations	125
Economic Development	250*
Economic Development Fund	123
Downtown Yakima Business Improvement District	161
CBD Capital Improvement	321
Trolley	162
Front Street Business Improvement Area	163
Neighborhood Partnership Program	135*
Convention Center / Tourist Promotion	170
Convention Center Capital	370
Tourism Promotion Area	173
Capitol Theatre	171
Capitol Theatre Capital	322

\* General Fund Department

# CITY ADMINISTRATION

2016 Budgeted Staffing Levels

**J. CUTTER**

Interim City Manager

39.50 Positions

**J. COOPER**

Yakima Valley Visitors &  
Convention Bureau  
President & CEO

**C. PRICE**

Assistant to the City  
Manager

**C. UPTON**

General Manager  
Convention Center

**C. ROBIN**

Capitol Theatre  
Executive Director

**S. HAWKINS**

Economic  
Development Manager

**S. CLAR-TEE**

City  
Clerk

**W. WANTLAND**

Information Technology  
Manager

**R. BEEHLER**

Communications &  
Public Affairs Director

## **ECONOMIC DEVELOPMENT**

1.00 Positions

Economic Development  
Funding / Promotion  
Promotional Opportunities

## **RECORDS DIVISION**

3.50 Positions

City Council Clerk  
Agenda Preparation and  
Council Minutes  
Transcription  
Central Records  
Depository  
Voter Registration  
Public / Customer Service /  
Inquiry  
City-wide Records  
Management  
Pension

## **INFO / TECH SERVICES**

22.00 Positions

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

## **COMMUNITY RELATIONS**

4.00 Positions

Marketing  
Media Relations  
Community Outreach  
Communications Training  
State & Federal Legislative  
Liaison

### **Administration**

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

**CITY COUNCIL - 110**  
GENERAL FUND

*2016 Council Members*

*Mayor, Avina Gutierrez – District 2*  
*Assistant Mayor, Holly Cousens – District 7*  
*Dulce Gutierrez – District 1*  
*Carmen Mendez – District 3*  
*Kathy Coffey – District 4*  
*Bill Lover – District 5*  
*Maureen Adkison – District 6*

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**DEFINITION**

The City Council serves as the legislative body of the City and consists of seven (7) members. Due to a United States Federal Court decision to vacate the terms of all City Council members Yakima's at-large voting system violated Section 2 of the Voting Rights Act. As a result of the Federal District Court's ACLU decision, the City was required to create seven representative Council districts and eliminate the at-large positions. Each Council seat was subject to election in 2015. Three of the then seated Council members campaigned for districts 4, 5, and 6 and were successful in the election. Four new members were elected to the City Council (districts 1, 2, 3 and 7) and will take office January 1, 2016.

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**

<b>Class Code</b>	<b>Position Title</b>	<b>2014 Actual</b>	<b>2015 Amended Budget</b>	<b>2016 Proposed Budget</b>
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
<b>Total Personnel</b>		<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

## BUDGET SUMMARY

Dept 110 City Council	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
122 Legislative	\$ 230,287	\$ 222,831	\$ 216,760	\$ 218,306	\$ 220,699	99.0%	101.1%
123 Professional Assn Dues	62,950	63,904	63,904	63,904	64,641	101.2%	101.2%
	<u>\$ 293,237</u>	<u>\$ 286,735</u>	<u>\$ 280,664</u>	<u>\$ 282,210</u>	<u>\$ 285,340</u>	99.5%	101.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<u>Expenditure Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
100 Salaries & Wages	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	100.0%	33.3%
200 Benefits	7,686	7,699	7,680	7,699	7,697	100.0%	2.7%
Sub-Total Salaries & Benefits	102,786	102,799	102,780	102,799	102,797	100.0%	36.0%
300 Operating Supplies	14,726	5,250	6,196	5,250	5,250	100.0%	1.8%
400 Professional Svcs & Chgs	175,725	178,686	171,688	174,161	177,293	99.2%	62.1%
Total Expenditures	<u>\$ 293,237</u>	<u>\$ 286,735</u>	<u>\$ 280,664</u>	<u>\$ 282,210</u>	<u>\$ 285,340</u>	99.5%	100.0%

## EXPLANATORY NARRATIVE

### Legislative- 122

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<u>122 Legislative</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
Expenses							
100 Salaries and Wages	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	100.0%	100.0%
200 Benefits	7,686	7,699	7,680	7,699	7,697	100.0%	100.0%
300 Operating Supplies							
310 Office & Oper Supplies	14,726	5,000	5,391	5,000	5,000	100.0%	100.0%
350 Small Tools & Equip	-	250	805	250	250	100.0%	100.0%
Total	14,726	5,250	6,196	5,250	5,250	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<b>122 Legislative</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
400 Professional Svcs & Chgs							
410 Professional Services	80,125	92,000	87,123	88,000	93,000	101.1%	105.7%
420 Communications	7,723	7,782	6,655	7,257	5,782	74.3%	79.7%
430 Trans & Training	14,147	10,000	7,770	10,000	9,000	90.0%	90.0%
490 Miscellaneous	10,781	5,000	6,237	5,000	4,870	97.4%	97.4%
Total	112,775	114,782	107,784	110,257	112,652	98.1%	102.2%
Total Expenditures	<u>\$ 230,287</u>	<u>\$ 222,831</u>	<u>\$ 216,760</u>	<u>\$ 218,306</u>	<u>\$ 220,699</u>	99.0%	101.1%

### Professional Association Dues - 123

This line item is for membership dues for the Association of Washington Cities.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>123 Professional Assn Dues</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 62,950	\$ 63,904	\$ 63,904	\$ 63,904	\$ 64,641	101.2%	101.2%

CITY ADMINISTRATION  
2016 BUDGET NARRATIVE

***CITY MANAGEMENT - 102***  
GENERAL FUND

*Interim City Manager*

*Jeff Cutter*

**DEFINITION**

This department provides executive policy guidance and administrative oversight in the effective discharge of City Council policy, and Charter and ordinance provisions. This office is also responsible for the administration of eleven service divisions. The prior City Manager, Tony O'Rourke, left the City at the end of 2015, and the City Attorney, Jeff Cutter, stepped in to be Interim for the duration of the search for a new manager.

Service Unit(s): 102.

**AUTHORIZED PERSONNEL**

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1110	City Manager	1.00	1.00	1.00
1331	Admin Assistant to the City Manager	1.00	1.00	1.00
<b>Total Personnel</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**BUDGET SUMMARY**

Dept 102 City Management	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
Exp Summary By Service Unit	2014 Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
102 City Management	\$386,675	\$389,578	\$504,358	\$404,528	\$418,138	107.3%	103.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
Expenditure Summary By Type	2014 Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$282,134	\$280,701	\$382,129	\$294,070	\$304,253	108.4%	72.8%
200 Benefits	69,017	71,778	83,511	74,359	76,287	106.3%	18.2%
Sub-Total Salaries & Benefits	351,151	352,479	465,640	368,429	380,539	108.0%	91.0%
300 Operating Supplies	5,266	5,000	4,151	3,000	5,000	100.0%	1.2%
400 Professional Svcs & Chgs	30,258	32,099	34,566	33,099	32,599	101.6%	7.8%
Total Expenditures	<u>\$386,675</u>	<u>\$389,578</u>	<u>\$504,358</u>	<u>\$404,528</u>	<u>\$418,138</u>	107.3%	100.0%

## EXPLANATORY NARRATIVE

### City Management - 102

This service unit provides executive policy guidance and administrative oversight in the effective discharge of City Council policy, and Charter and ordinance provisions. The overage in actual 2015 expenditures is attributable to the severance package for the prior City Manager.

*Account 410 Professional Services* – This line item includes funds primarily for the employee survey and for miscellaneous minimal professional services such as outside legal counsel. Note: the executive search fees for the next City Manager will be recorded in this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>102 City Management</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 261,327	\$ 272,901	\$ 292,206	\$ 277,250	\$ 287,933	105.5%	103.9%
130 Special Pay	5,300	4,800	64,692	5,300	4,800	100.0%	90.6%
140 Retire/Term Cashout	15,507	3,000	25,231	11,520	11,520	384.0%	100.0%
Total	282,134	280,701	382,129	294,070	304,253	108.4%	103.5%
200 Benefits	69,017	71,778	83,511	74,359	76,287	106.3%	102.6%
300 Operating Supplies							
310 Office & Oper Supplies	5,266	5,000	4,151	3,000	5,000	100.0%	166.7%
400 Professional Svcs & Chgs							
410 Professional Services	16,872	15,000	20,445	17,000	18,000	120.0%	105.9%
420 Communications	4,912	3,099	3,902	3,099	2,799	90.3%	90.3%
430 Trans & Training	2,442	6,000	4,096	6,000	5,400	90.0%	90.0%
490 Miscellaneous	6,031	8,000	6,123	7,000	6,400	80.0%	91.4%
Total	30,258	32,099	34,566	33,099	32,599	101.6%	98.5%
Total Expenditures	<u>\$ 386,675</u>	<u>\$ 389,578</u>	<u>\$ 504,358</u>	<u>\$ 404,528</u>	<u>\$ 418,138</u>	107.3%	103.4%

**INDIGENT DEFENSE - 109**  
GENERAL FUND

*Interim City Manager*

*Jeff Cutter*

**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 - 109**

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 receives a grant from the Washington State Office of Public Defense (OPD) for financial assistance. The City has budgeted \$90,000 from OPD for use in 2016. 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 109 Indigent Defense	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ -	\$ 500	\$ -	\$ 500	\$ 500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	604,480	1,000,000	910,981	910,000	935,000	93.5%	102.7%
Total Expenditures	<u>\$ 604,480</u>	<u>\$ 1,000,500</u>	<u>\$ 910,981</u>	<u>\$ 910,500</u>	<u>\$ 935,500</u>	93.5%	102.7%

**Dedicated Revenue**

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Dedicated Revenue							
330 Intergov't Revenues	\$ 130,725	\$ 91,500	\$ 91,500	\$ 91,500	\$ 90,000	98.4%	98.4%



**RECORDS / CITY CLERK - 140**  
GENERAL FUND

*Interim City Manager*  
*City Clerk*

*Jeff Cutter*  
*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 Records Administrator serves as the Fire and Police Pension Secretary.

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

**PERFORMANCE STATISTICS**

	2014 Actual	2015 Amended Budget	2016 Proposed Budget
<b>Records</b>			
Formal Public Disclosure Requests	1,070	1,355	1,640
Bid openings	23	49	45
<b>Legislation</b>			
Council Meetings (Regular, Special, Adjourned & Exec. Session)	54	43	55
Legislation Adopted (Resolution and Ordinance)	197	216	218
Legal Publications	53	58	59
Contracts Processed	231	274	262

**AUTHORIZED PERSONNEL**

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1234	City Clerk	1.00	1.00	1.00
7123	Department Assistant III	1.00	1.50	1.50
7161	Public Records Officer	1.00	1.00	1.00
10502	Deputy City Clerk	1.00	1.00	1.00
<b>Total Personnel <sup>(1)</sup></b>		<b>4.00</b>	<b>4.50</b>	<b>4.50</b>

(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 140 Records	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
143 Records	\$ 416,658	\$ 406,362	\$ 350,906	\$ 367,744	\$ 463,982	114.2%	126.2%
144 City Clerk	159,702	181,542	172,779	168,440	183,104	100.9%	108.7%
145 Official Proceedings/Pubs	4,739	5,000	6,067	5,000	5,000	100.0%	100.0%
Total Expenditures	<u>\$ 581,099</u>	<u>\$ 592,904</u>	<u>\$ 529,751</u>	<u>\$ 541,184</u>	<u>\$ 652,086</u>	110.0%	120.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Expenditure Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
100 Salaries & Wages	\$ 257,490	\$ 295,773	\$ 274,261	\$ 274,545	\$ 290,645	98.3%	44.6%
200 Benefits	<u>78,304</u>	<u>99,405</u>	<u>93,431</u>	<u>99,405</u>	<u>94,741</u>	95.3%	14.5%
Sub-Total Salaries & Benefits	335,793	395,177	367,692	373,950	385,386	97.5%	59.1%
300 Operating Supplies	8,385	13,200	13,247	14,500	14,800	112.1%	2.3%
400 Professional Svcs & Chgs	<u>236,921</u>	<u>184,527</u>	<u>148,812</u>	<u>152,734</u>	<u>251,900</u>	136.5%	38.6%
Total Expenditures	<u>\$ 581,099</u>	<u>\$ 592,904</u>	<u>\$ 529,751</u>	<u>\$ 541,184</u>	<u>\$ 652,086</u>	110.0%	100.0%

## EXPLANATORY NARRATIVE

### Records - 143

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, Records Administrator and Public Records Officer in professional organizations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>143 Records</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 142,666	\$ 164,894	\$ 151,471	\$ 159,320	\$ 161,848	98.2%	101.6%
120 Overtime	693	1,500	3,442	3,200	3,500	233.3%	109.4%
130 Special Pay	1,401	2,800	1,340	1,350	1,850	66.1%	137.0%
140 Retire/Term Cashout	<u>1,401</u>	<u>1,330</u>	<u>703</u>	<u>703</u>	<u>1,330</u>	100.0%	189.2%
Total	146,162	170,524	156,957	164,573	168,528	98.8%	102.4%
200 Benefits	47,107	65,611	58,222	65,611	57,254	87.3%	87.3%
300 Operating Supplies							
310 Office & Oper Supplies	5,031	7,500	7,711	8,000	8,300	110.7%	103.8%
350 Small Tools & Equip	<u>995</u>	<u>1,200</u>	<u>1,023</u>	<u>1,200</u>	<u>1,200</u>	100.0%	100.0%
Total	6,026	8,700	8,734	9,200	9,500	109.2%	103.3%
400 Professional Svcs & Chgs							
410 Professional Services	-	500	500	200	500	100.0%	250.0%
420 Communications	2,259	3,527	2,038	2,150	2,200	62.4%	102.3%
430 Trans & Training	2,677	3,000	883	1,200	1,800	60.0%	150.0%
480 Repairs & Maintenance	-	500	-	-	500	100.0%	n/a
490 Miscellaneous	<u>212,428</u>	<u>154,000</u>	<u>123,571</u>	<u>124,809</u>	<u>223,700</u>	145.3%	179.2%
Total	<u>217,363</u>	<u>161,527</u>	<u>126,993</u>	<u>128,359</u>	<u>228,700</u>	141.6%	178.2%
Total Expenditures	<u>\$ 416,658</u>	<u>\$ 406,362</u>	<u>\$ 350,906</u>	<u>\$ 367,744</u>	<u>\$ 463,982</u>	114.2%	126.2%

#### City Clerk - 144

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 pre-LEOFF pension and LEOFF 1 medical accounts as authorized by the Police and Fire pension boards.

*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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>144 City Clerk</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 108,741	\$ 121,419	\$ 114,345	\$ 106,697	\$ 118,037	97.2%	110.6%
120 Overtime	686	1,500	2,584	1,500	2,000	133.3%	133.3%
130 Special Pay	500	1,000	375	375	750	75.0%	200.0%
140 Retire/Term Cashout	<u>1,401</u>	<u>1,330</u>	<u>-</u>	<u>1,400</u>	<u>1,330</u>	100.0%	95.0%
Total	111,328	125,249	117,304	109,972	122,117	97.5%	111.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
144 City Clerk	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
200 Benefits	31,197	33,793	35,209	33,793	37,488	110.9%	110.9%
300 Operating Supplies							
310 Office & Oper Supplies	2,358	4,500	4,512	5,300	5,300	117.8%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	13,347	15,000	11,083	15,000	15,000	100.0%	100.0%
420 Communications	248	1,000	740	500	500	50.0%	100.0%
430 Trans & Training	239	1,000	3,361	3,375	1,800	180.0%	53.3%
490 Miscellaneous	984	1,000	570	500	900	90.0%	180.0%
Total	14,819	18,000	15,753	19,375	18,200	101.1%	93.9%
Total Expenditures	<u>\$ 159,702</u>	<u>\$ 181,542</u>	<u>\$ 172,779</u>	<u>\$ 168,440</u>	<u>\$ 183,104</u>	100.9%	108.7%

### Official Proceedings/Publications - 145

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
145 Official Proceedings/Pubs	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 4,739	\$ 5,000	\$ 6,067	\$ 5,000	\$ 5,000	100.0%	100.0%

### 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
340 Chrgs f/Goods & Svcs	\$ 529	\$ 100	\$ 691	\$ 400	\$ 400	400.0%	100.0%

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**INFORMATION TECHNOLOGY – 350**  
GENERAL FUND

*Interim City Manager*  
*Information Technology Manager*

*Jeff Cutter*  
*Wayne Wantland*

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**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 Based applications and services.
- Document services to include; printing, copying, and creation both in paper and electronic formats.
- Communications equipment maintenance including; radio, vehicular communications and emergency operations equipment, telephone and personal mobile communications devices.

**Strategic Initiatives**

The purchase of a virtual Server Cluster, funded by both the General fund and the Cumulative Reserve Capital fund in the amount of \$125,000 was approved by Council for 2016.

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

**AUTHORIZED PERSONNEL**

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1291	Information Technology Manager	1.00	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 <sup>(1)</sup>	5.00	5.00	4.00
2110	Database Administrator	1.00	1.00	1.00
2112	Network Services Engineer	1.00	1.00	1.00
2113	Senior Client Services Technician <sup>(1)</sup>	0.00	0.00	1.00
2114	Senior Applications Developer <sup>(2)</sup>	1.00	0.00	0.00

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
2117	Web Applications Developer/Admin <sup>(3)</sup>	2.00	1.00	1.00
2118	Information Technology System Admin <sup>(1)</sup>	1.00	1.00	2.00
2119	Telephone Technician <sup>(3)</sup>	0.00	1.00	1.00
4520	Electronics Technician I	1.00	1.00	1.00
4521	Electronics Technician II	1.00	1.00	1.00
4522	Electronic Supervisor	1.00	1.00	1.00
7171	Communications & Tech Office Asst	1.00	1.00	1.00
7611	Print Shop Operator	1.00	1.00	1.00
10201	Senior Applications Developer (Exempt) <sup>(4)</sup>	0.00	1.00	1.00
10203	Lead Applications System Designer <sup>(4)</sup>	1.00	0.00	0.00
11901	Supervising Senior Analyst	2.00	2.00	2.00
11902	Operation Supervisor	1.00	1.00	1.00
<b>Total Personnel</b>		<b>23.00</b>	<b>22.00</b>	<b>23.00</b>

- (1) A mid-year restructuring in 2015 resulted in the reduction of one Client Service Technician position and the creation of a Senior Client Services Technician and a second Information Technology System Admin.
- (2) The 2014 budget restored the Senior Application Developer position and added one Web Application Developer/Admin position - these positions were consequently removed in the 2015 reorganization.
- (3) The Telephone Technician position was added in the 2015 reorganization.
- (4) One Lead Applications System Designer position was eliminated and replaced by the Senior Applications Developer (Exempt) position in the 2015 reorganization.

## BUDGET SUMMARY

Dept 350 Information Tech	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Exp Summary By Service Unit</b>							
351/352 Crim Justice Sls Tx .3%	\$ 126,651	\$ 136,430	\$ 177,103	\$ 169,019	\$ 162,044	118.8%	95.9%
351 Information Tech Services	2,215,970	2,473,911	2,331,425	2,360,038	2,453,974	99.2%	104.0%
352 Electronic Tech Services	348,712	346,093	330,964	338,478	341,007	98.5%	100.7%
353 Document Center	157,988	106,542	237,827	234,019	156,877	147.2%	67.0%
Total Expenditures	<u>\$ 2,849,321</u>	<u>\$ 3,062,977</u>	<u>\$ 3,077,318</u>	<u>\$ 3,101,555</u>	<u>\$ 3,113,902</u>	101.7%	100.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	%
	Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	of Total
<b>Exp Summary By Type</b>							
100 Salaries & Wages	\$ 1,515,989	\$ 1,612,532	\$ 1,597,932	\$ 1,558,696	\$ 1,708,581	106.0%	54.9%
200 Benefits	496,418	531,322	522,667	534,173	573,611	108.0%	18.4%
Sub-Total Salaries & Benefits	2,012,407	2,143,854	2,120,599	2,092,869	2,282,192	106.5%	73.3%
300 Operating Supplies	189,188	232,182	144,895	188,100	157,600	67.9%	5.1%
400 Professional Svcs & Chgs	573,828	641,941	716,748	725,509	612,610	95.4%	19.7%
600 Capital Outlays	63,348	45,000	95,077	95,077	61,500	136.7%	2.0%
700 Debt Service	10,147	-	-	-	-	n/a	n/a
900 Interfund Pymt f/Svcs	403	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 2,849,321</u>	<u>\$ 3,062,977</u>	<u>\$ 3,077,318</u>	<u>\$ 3,101,555</u>	<u>\$ 3,113,902</u>	101.7%	100.0%

## EXPLANATORY NARRATIVE

### **Criminal Justice .3% Sales Tax – 351/352**

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 police department, primarily in the mobile communications technology.

*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) 0 2014 Actual	(2) 2015 Amended Budget	(3) 0 2015 Prelim	(4) 2015 Estimated Year-End	(5) 2016 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
<b>351/352 Crim Justice Sls Tx .3%</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 22,107	\$ 10,739	\$ 25,927	\$ 17,318	\$ 11,007	102.5%	63.6%
120 Overtime	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	n/a	n/a
Total	22,111	10,739	25,927	17,318	11,007	102.5%	63.6%
200 Benefits	2,099	1,015	4,441	4,966	1,036	102.1%	20.9%
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	<u>102,441</u>	<u>124,676</u>	<u>146,734</u>	<u>146,735</u>	<u>150,000</u>	120.3%	102.2%
Total Expenditures	<u>\$ 126,651</u>	<u>\$ 136,430</u>	<u>\$ 177,103</u>	<u>\$ 169,019</u>	<u>\$ 162,044</u>	118.8%	95.9%

### **Information Technology Services - 351**

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, database 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>351 Information Tech Services</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 1,162,254	\$ 1,284,460	\$ 1,269,605	\$ 1,241,960	\$ 1,395,133	108.6%	112.3%
120 Overtime	15,159	10,000	6,663	6,000	7,000	70.0%	116.7%
130 Special Pay	29,652	27,000	23,740	23,000	23,000	85.2%	100.0%
140 Retire/Term Cashout	9,610	10,500	-	5,000	5,000	47.6%	100.0%
Total	1,216,674	1,331,960	1,300,008	1,275,960	1,430,133	107.4%	112.1%
200 Benefits	403,605	431,006	419,368	430,006	471,282	109.3%	109.6%



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
351 Information Tech Services	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office/Oper Supplies	26,392	10,000	9,657	6,000	10,000	100.0%	166.7%
320 Fuel Consumed	1,761	1,500	1,925	2,000	2,000	133.3%	100.0%
340 Purchase for Resale	(18,431)	-	792	-	-	n/a	n/a
350 Small Tools & Equip	117,128	177,582	73,276	109,000	72,000	40.5%	66.1%
Total	126,850	189,082	85,649	117,000	84,000	44.4%	71.8%
400 Professional Svcs & Chgs							
410 Professional Services	72,703	50,000	69,217	60,000	65,000	130.0%	108.3%
420 Communications	25,459	27,932	32,249	30,932	25,932	92.8%	83.8%
430 Trans/Training	11,495	8,140	12,193	8,140	7,326	90.0%	90.0%
450 Oper Rentals & Leases	18,651	22,500	27,731	30,000	18,000	80.0%	60.0%
480 Repairs/Maintenance	268,494	363,291	376,307	401,000	300,000	82.6%	74.8%
490 Miscellaneous	8,693	5,000	8,703	7,000	7,300	146.0%	104.3%
Total	405,494	476,863	526,400	537,072	423,558	88.8%	78.9%
640 Machinery/Equipment	63,348	45,000	-	-	45,000	100.0%	n/a
Total Expenditures	<u>\$ 2,215,970</u>	<u>\$ 2,473,911</u>	<u>\$ 2,331,425</u>	<u>\$ 2,360,038</u>	<u>\$ 2,453,974</u>	99.2%	104.0%

### Electronic Technology Support - 352

This service unit provides repair and maintenance for a variety of equipment, including radios, vehicular emergency equipment, vehicular data communications etc., for both the entire City and by contract for other agencies.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
352 Electronic Tech Services	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 192,857	\$ 220,782	\$ 210,657	\$ 211,367	\$ 215,464	97.6%	101.9%
120 Overtime	2,807	4,000	7,313	9,000	4,000	100.0%	44.4%
130 Special Pay	304	-	250	500	500	n/a	100.0%
140 Retire/Term Cashout	35,819	-	9,222	-	-	n/a	n/a
Total	231,787	224,782	227,442	220,867	219,964	97.9%	99.6%
200 Benefits	71,138	78,505	78,352	78,505	79,543	101.3%	101.3%
300 Supplies							
310 Office/Oper Supplies	15,645	23,000	14,090	18,000	23,000	100.0%	127.8%
350 Small Tools & Equip	2,408	8,100	286	8,100	8,100	100.0%	100.0%
Total	18,053	31,100	14,376	26,100	31,100	100.0%	119.2%
400 Professional Svcs & Chgs							
410 Professional Services	12,593	-	-	-	-	n/a	n/a
420 Communications	2,754	-	3,808	1,300	-	n/a	n/a
450 Oper Rentals & Leases	3,183	3,400	3,183	3,400	3,400	100.0%	100.0%
480 Repairs/Maintenance	9,205	8,306	3,710	8,306	7,000	84.3%	84.3%
490 Miscellaneous	-	-	92	-	-	n/a	n/a
Total	27,735	11,706	10,793	13,006	10,400	88.8%	80.0%
Total Expenditures	<u>\$ 348,712</u>	<u>\$ 346,093</u>	<u>\$ 330,964</u>	<u>\$ 338,478</u>	<u>\$ 341,007</u>	98.5%	100.7%

## Document Center - 353

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 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- but resulted in an increase in Office Supplies (310) to \$42,500.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>353 Document Center</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 43,149	\$ 44,051	\$ 44,051	\$ 44,051	\$ 45,175	102.6%	102.6%
120 Overtime	-	500	-	-	500	100.0%	n/a
130 Special Pay	1,000	500	504	500	500	100.0%	100.0%
140 Retire/Term Cashout	1,268	-	-	-	1,300	n/a	n/a
Total	45,417	45,051	44,555	44,551	47,475	105.4%	106.6%
200 Benefits	19,578	20,795	20,506	20,695	21,750	104.6%	105.1%
300 Operating Supplies							
310 Office & Oper Supplies	4,213	12,000	37,704	45,000	42,500	354.2%	94.4%
340 Items Pchsd f/Resale	40,072	-	-	-	-	n/a	n/a
350 Small Tools & Equip	-	-	7,166	-	-	n/a	n/a
Total	44,285	12,000	44,870	45,000	42,500	354.2%	94.4%
400 Professional Svcs & Chgs							
420 Communications	170	258	279	258	258	100.0%	100.0%
430 Trans & Training	-	88	-	88	79	90.0%	90.0%
440 Taxes & Assessments	625	-	-	-	-	n/a	n/a
480 Repairs & Maintenance	37,363	28,000	32,540	28,000	28,000	100.0%	100.0%
490 Miscellaneous	-	350	-	350	315	90.0%	90.0%
Total	38,158	28,696	32,820	28,696	28,652	99.8%	99.8%
600 Capital Outlay							
640 Machinery & Equipment	-	-	95,077	95,077	16,500	n/a	17.4%
700 Debt Service Principal	10,147	-	-	-	-	n/a	n/a
800 Debt Service Int/Other	403	-	-	-	-	n/a	n/a
Total Expenditures	\$ 157,988	\$ 106,542	\$ 237,827	\$ 234,019	\$ 156,877	147.2%	67.0%

## 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>Dedicated Revenue</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
330 Intergov't Revenues	\$ 131,223	\$ 134,450	\$ 145,057	\$ 140,060	\$ 144,600	107.5%	103.2%
340 Chrgs f/Goods & Svcs	111,023	251,326	199,997	211,646	229,916	91.5%	108.6%
360 Miscellaneous Revenues	-	9,828	12,933	12,933	13,450	136.9%	104.0%
Total Revenues	<u>\$ 242,246</u>	<u>\$ 395,604</u>	<u>\$ 357,987</u>	<u>\$ 364,639</u>	<u>\$ 387,966</u>	98.1%	106.4%

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**COMMUNITY RELATIONS - 125**

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*Interim City Manager  
Community Relations Manager*

*Jeff Cutter  
Randy Beehler*

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**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 2014 thru October 2015	October 2015 thru October 2016
YCTV community programming <sup>(1)</sup>	119 programs – 64 hours	122 programs – 64 hours
"Imported" Programming <sup>(2)</sup>	178 programs – 97.5 hours	165 programs – 99.5 hours
Production Equipment (cameras, misc., etc.) Used by YCTV producers <sup>(3)</sup>	97 hours per week	102 hours per week
Editing Equipment Use by YCTV producers <sup>(4)</sup>	56 hours per week	62 hours per week

Community Relations Division	October 2014 thru October 2015	October 2015 thru October 2016
YCTV Producers Trained <sup>(5)</sup>	43	32
YPAC Programming <sup>(6)</sup>	337 programs – 347.25 hours	346 programs – 365.5 hours
Program Sales Revenue <sup>(7)</sup>	\$234	\$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	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1255	Communications & Public Affairs Director	1.00	1.00	1.00
2245	Community Relations Specialist <sup>(1)</sup>	1.00	1.00	1.00
2246	Senior Community Relations Specialist <sup>(1)</sup>	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
<b>Total Personnel</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## BUDGET SUMMARY

Dept 125 Community Relations	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
125 Capital Improvement	\$ 70,044	\$ 39,000	\$ 34,874	\$ 26,000	\$ 39,000	100.0%	150.0%
126 Cable Communications	527,185	635,823	596,755	623,590	579,913	91.2%	93.0%
Total Expenditures	<u>597,230</u>	<u>674,823</u>	<u>631,629</u>	<u>649,590</u>	<u>618,913</u>	91.7%	95.3%
<b>Rev Summary By Type</b>							
310 Taxes	649,605	595,000	518,033	665,000	665,000	111.8%	100.0%
360 Miscellaneous Revenues	865	1,600	971	1,600	1,600	100.0%	100.0%
Total Revenues	<u>650,470</u>	<u>596,600</u>	<u>519,004</u>	<u>666,600</u>	<u>666,600</u>	111.7%	100.0%
<b>Fund Balance</b>							
Beginning Balance	550,233	603,473	603,473	603,473	620,484	102.8%	102.8%
Revenues Less Expenditures	53,240	(78,223)	(112,625)	17,011	47,687	61.0%	280.3%
Ending Balance	<u>\$ 603,473</u>	<u>\$ 525,251</u>	<u>\$ 490,848</u>	<u>\$ 620,484</u>	<u>\$ 668,171</u>	127.2%	107.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
Exp Summary By Type	2014	Amended	2015	Estimated	Projected	from	of
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 320,338	\$ 333,538	\$ 330,134	\$ 333,038	\$ 339,877	101.9%	54.9%
200 Benefits	107,446	114,277	114,341	114,277	117,160	102.5%	18.9%
Sub-Total Salaries & Benefits	427,784	447,814	444,475	447,314	457,037	102.1%	73.8%
300 Operating Supplies	15,178	44,203	18,006	29,720	43,970	99.5%	7.1%
400 Professional Svcs & Chgs	84,530	89,131	61,650	78,881	88,341	99.1%	14.3%
600 Capital Outlay	67,173	91,109	104,933	91,109	27,000	29.6%	4.4%
Transfers Out	2,565	2,565	2,565	2,565	2,565	100.0%	0.4%
Total Expenditures	\$ 597,230	\$ 674,823	\$ 631,629	\$ 649,590	\$ 618,913	91.7%	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.)	\$12,000	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	4,000	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	2,000	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	10,000	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	9,000	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, etc.)	2,000	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.
<b>Total</b>	<b>\$39,000</b>		

### Capital Improvement - 125

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>125 Capital Improvement</b>							
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 2,871	\$ 25,000	\$ 2,825	\$ 12,000	\$ 25,000	100.0%	208.3%
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	-	2,000	1,981	2,000	2,000	100.0%	100.0%
600 Capital Outlay							
640 Machinery & Equipment	67,173	12,000	30,068	12,000	12,000	100.0%	100.0%
Total Expenditures	<u>\$ 70,044</u>	<u>\$ 39,000</u>	<u>\$ 34,874</u>	<u>\$ 26,000</u>	<u>\$ 39,000</u>	100.0%	150.0%

### Cable Communications - 126

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, to cross-promote economic development initiatives, 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>126 Cable Communications</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 308,762	\$ 324,338	\$ 320,341	\$ 324,338	\$ 331,177	102.1%	102.1%
120 Overtime	491	1,000	-	500	500	50.0%	100.0%
130 Special Pay	6,451	3,200	3,225	3,200	3,200	100.0%	100.0%
140 Retire/Term Cashout	4,634	5,000	6,568	5,000	5,000	100.0%	100.0%
Total	320,338	333,538	330,134	333,038	339,877	101.9%	102.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
126 Cable Communications	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
200 Benefits	107,446	114,277	114,341	114,277	117,160	102.5%	102.5%
300 Operating Supplies							
310 Office & Oper Supplies	1,001	3,750	2,451	2,500	3,750	100.0%	150.0%
320 Fuel	359	453	239	220	220	48.5%	100.0%
350 Small Tools & Equip	10,947	15,000	12,491	15,000	15,000	100.0%	100.0%
Total	12,307	19,203	15,181	17,720	18,970	98.8%	107.1%
400 Professional Svcs & Chgs							
410 Professional Services	69,109	64,118	44,953	55,618	64,828	101.1%	116.6%
420 Communications	1,889	2,617	2,240	2,617	2,117	80.9%	80.9%
430 Trans & Training	2,871	2,575	1,531	2,575	2,575	100.0%	100.0%
450 Rentals & Leases	-	1,500	-	500	500	33.3%	100.0%
470 Public Utility Services	4,957	7,571	6,044	7,571	7,571	100.0%	100.0%
480 Repairs & Maintenance	2,385	3,700	2,355	3,700	3,700	100.0%	100.0%
490 Miscellaneous	3,319	5,050	2,545	4,300	5,050	100.0%	117.4%
Total	84,530	87,131	59,669	76,881	86,341	99.1%	112.3%
600 Capital Outlay							
630 Impr Other Than Bldg	-	69,109	71,161	69,109	5,000	7.2%	7.2%
640 Machinery & Equipment	-	10,000	3,704	10,000	10,000	100.0%	100.0%
Total	-	79,109	74,865	79,109	15,000	19.0%	19.0%
Transfers Out							
Vehicle Replacement Reserve	2,565	2,565	2,565	2,565	2,565	100.0%	100.0%
Total Expenditures	<u>\$ 527,185</u>	<u>\$ 635,823</u>	<u>\$ 596,755</u>	<u>\$ 623,590</u>	<u>\$ 579,913</u>	91.2%	93.0%

## 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 550,233	\$ 603,473	\$ 603,473	\$ 603,473	\$ 620,484	102.8%	102.8%
310 Taxes	649,605	595,000	518,033	665,000	665,000	111.8%	100.0%
360 Miscellaneous Revenues	865	1,600	971	1,600	1,600	100.0%	100.0%
Total Revenues	<u>\$ 1,200,703</u>	<u>\$ 1,200,073</u>	<u>\$ 1,122,478</u>	<u>\$ 1,270,073</u>	<u>\$ 1,287,084</u>	107.3%	101.3%



***ECONOMIC DEVELOPMENT - 250***  
GENERAL FUND

*Interim City Manager*  
*Economic Development Manager*

*Jeff Cutter*  
*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 Economic Development Manager position was added in late 2012 and will focus on seeking economic development funding and promotional opportunities, coordinating with governmental agencies and private sector businesses to promote economic development, and researching and preparing grant applications. 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 one Strategic Initiative funded for 2016 for a total of \$443,333, which included community support to several agencies:

- 4<sup>th</sup> of July Committee
- Yakima Arts Commission
- Downtown Association of Yakima
- Craft Beverage
- Yakima Makers Space
- Airport marketing, funded 50/50 by a DOT Federal Grant and the City of Yakima General Fund

Service Unit(s): 251.

**AUTHORIZED PERSONNEL**

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1239	Strategic Projects Manager <sup>(1)</sup>	1.00	0.00	0.00
1275	Economic Development Manager	1.00	1.00	1.00
7181	Economic Development Dept Asst II <sup>(2)</sup>	0.00	1.00	1.00
<b>Total Personnel<sup>(1)</sup></b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

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

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

## BUDGET SUMMARY

Dept 250 Economic Development	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
251 Economic Development	\$456,317	\$702,329	\$777,270	\$794,932	\$888,891	126.6%	111.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$147,739	\$141,749	\$145,525	\$146,119	\$159,542	112.6%	20.1%
200 Benefits	36,382	48,279	43,286	48,279	49,965	103.5%	6.3%
Sub-Total Salaries & Benefits	184,121	190,029	188,810	194,399	209,508	110.3%	26.4%
300 Operating Supplies	1,290	2,500	2,819	2,500	2,500	100.0%	0.3%
400 Professional Svcs & Chgs	270,906	509,800	585,640	598,033	676,883	132.8%	85.1%
Total Expenditures	<u>\$456,317</u>	<u>\$702,329</u>	<u>\$777,270</u>	<u>\$794,932</u>	<u>\$888,891</u>	126.6%	111.8%

## EXPLANATORY NARRATIVE

### Economic Development - 251

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

*Account 410 Professional Services* – For 2015, this account paid for consulting and marketing services to promote and increase business at the Yakima Air Terminal. In addition, this fund is also used for various special events in the downtown area, such as the popular Downtown Summer Nights series, Yakima Roots and Vines Festival, Viva La Musica Concert Series and Yakima Blues and Local Brews Festival. Similar events will be conducted in 2016.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
251 Economic Development	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$146,739	\$141,749	\$144,981	\$145,569	\$158,992	112.2%	109.2%
130 Special Pay	1,000	-	543	550	550	n/a	100.0%
Total	147,739	141,749	145,525	146,119	159,542	112.6%	109.2%
200 Benefits	36,382	48,279	43,286	48,279	49,965	103.5%	103.5%
300 Operating Supplies							
350 Small Tools & Equip	1,290	2,500	2,819	2,500	2,500	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
251 Economic Development	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
410 Professional Services	264,632	502,500	571,433	590,533	659,533	131.3%	111.7%
420 Communications	1,524	1,300	2,772	1,500	1,850	142.3%	123.3%
430 Trans & Training	2,097	3,000	2,243	3,000	2,700	90.0%	90.0%
470 Public Utility Services	-	-	350	-	-	n/a	n/a
480 Repairs & Maintenance	-	-	-	-	10,000	n/a	n/a
490 Miscellaneous	2,653	3,000	8,842	3,000	2,800	93.3%	93.3%
Total	270,906	509,800	585,640	598,033	676,883	132.8%	113.2%
Total Expenditures	\$ 456,317	\$ 702,329	\$ 777,270	\$ 794,932	\$ 888,891	126.6%	111.8%

### Dedicated Revenue

This service unit's revenue consists of a US DOT Grant for air service promotion in the intergovernmental category. Miscellaneous revenues include concessions from the special events (\$110,000) and the state utility Business & Occupation tax credit related to the Main Street program (\$92,500).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
330 Intergovernmental	\$ -	\$ 125,000	\$ -	\$ 95,000	\$ 125,000	100.0%	131.6%
360 Miscellaneous Revenues	28,720	127,500	47,722	70,000	202,500	158.8%	289.3%
Total Revenues	\$ 28,720	\$ 252,500	\$ 47,722	\$ 165,000	\$ 327,500	129.7%	198.5%

CITY ADMINISTRATION  
2016 BUDGET NARRATIVE

**ECONOMIC DEVELOPMENT FUND - 123**

*Interim City Manager*  
*Economic Development Manager*

*Jeff Cutter*  
*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 .90 FTE's in Code Administration in 2016.

**BUDGET SUMMARY**

Dept 123 Economic Dev Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
253 Administration	\$ 175,449	\$ 121,633	\$ 102,795	\$ 121,633	\$ 63,805	52.5%	52.5%
254 Commercial Events	255,241	139,133	120,549	138,761	134,266	96.5%	96.8%
Total Expenditures	<u>430,690</u>	<u>260,766</u>	<u>223,344</u>	<u>260,394</u>	<u>198,071</u>	76.0%	76.1%

**Rev Summary By Type**

330 Intergovernmental	98,635	100,000	113,853	122,050	122,000	122.0%	100.0%
340 Chrgs f/Goods & Svcs	178,000	122,000	123,000	122,000	61,000	n/a	0.0%
340 Chrgs f/Goods & Svcs	-	-	2,319	2,319	-	n/a	0.0%
Total Revenues	<u>276,635</u>	<u>222,000</u>	<u>239,172</u>	<u>246,369</u>	<u>183,000</u>	82.4%	74.3%

**Fund Balance**

Beginning Balance	239,487	85,432	85,432	85,432	71,407	83.6%	83.6%
Revenues Less Expenditures	(154,055)	(38,766)	15,828	(14,025)	(15,071)	38.9%	107.5%
Ending Balance	<u>\$ 85,432</u>	<u>\$ 46,666</u>	<u>\$ 101,260</u>	<u>\$ 71,407</u>	<u>\$ 56,336</u>	120.7%	78.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<b>Exp Summary By Type</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
100 Salaries & Wages	\$ 120,967	\$ 83,074	\$ 70,593	\$ 83,074	\$ 43,692	52.6%	22.1%
200 Personnel Benefits	54,482	38,559	32,202	38,559	20,113	52.2%	10.2%
Sub-Total Salaries & Benefits	175,449	121,633	102,795	121,633	63,805	52.5%	32.2%
400 Professional Svcs & Chgs	255,241	139,133	120,549	138,761	134,266	96.5%	67.8%
Total Expenditures	<u>\$ 430,690</u>	<u>\$ 260,766</u>	<u>\$ 223,344</u>	<u>\$ 260,394</u>	<u>\$ 198,071</u>	76.0%	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 have satisfied their debt. All payments received by the City are used 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 \$122,000 in 2016, which is slightly more than the 2015 distribution.

### Administration - 253

This service unit has been used to fund a code compliance program that is an eligible expense of the Community development Block Grant. The 2015 budget included a strategic initiative to phase the Code Compliance program back into the General Fund over 3 years (2015-2017). The 2016 budget contains the 2<sup>nd</sup> year of this redirection. The revenue is also being reduced a similar amount.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>253 Administration</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 118,466	\$ 83,074	\$ 69,764	\$ 83,074	\$ 43,692	52.6%	52.6%
120 Overtime	-	-	1	-	-	n/a	n/a
130 Special Pay	2,501	-	825	-	-	n/a	n/a
140 Retire/Term Cashout	-	-	2	-	-	n/a	n/a
Total	120,967	83,074	70,593	83,074	43,692	52.6%	52.6%
200 Benefits	54,482	38,559	32,202	38,559	20,113	52.2%	52.2%
Total Expenditures	<u>\$ 175,449</u>	<u>\$ 121,633</u>	<u>\$ 102,795</u>	<u>\$ 121,633</u>	<u>\$ 63,805</u>	52.5%	52.5%

### Commercial Events - 254

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
254 Commercial Events	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 250,299	\$ 137,000	\$ 110,592	\$ 121,500	\$ 114,000	83.2%	93.8%
430 Trans & Training	4,211	1,000	3,352	6,500	7,500	750.0%	115.4%
470 Public Utility Services	731	1,133	761	761	766	67.6%	100.7%
490 Miscellaneous	-	-	5,844	10,000	12,000	n/a	120.0%
Total Expenditures	<u>\$ 255,241</u>	<u>\$ 139,133</u>	<u>\$ 120,549</u>	<u>\$ 138,761</u>	<u>\$ 134,266</u>	96.5%	96.8%

## 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 239,487	\$ 85,432	\$ 85,432	\$ 85,432	\$ 71,407	83.6%	83.6%
330 Intergovernmental	98,635	100,000	113,853	122,050	122,000	122.0%	100.0%
340 Chrgs f/Goods & Svcs	178,000	122,000	123,000	122,000	61,000	50.0%	50.0%
390 Other Financing Sources	-	-	2,319	2,319	-	n/a	0.0%
Total Revenues	<u>\$ 516,122</u>	<u>\$ 307,432</u>	<u>\$ 324,604</u>	<u>\$ 331,801</u>	<u>\$ 254,407</u>	82.8%	76.7%

***DOWNTOWN YAKIMA BUSINESS IMPROVEMENT DISTRICT (DYBID) - 161***

*Interim City Manager  
Economic Development Manager*

*Jeff Cutter  
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.

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.

**BUDGET SUMMARY**

Dept 161 Downtown Bus Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
261 Contracted Services	\$ 7,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 11,993	159.9%	159.9%
262 Administration & Svcs	221,416	190,000	186,664	190,000	197,000	103.7%	103.7%
263 DYBID Parking	1,415	4,672	4,898	4,672	-	0.0%	0.0%
Total Expenditures	<u>229,831</u>	<u>202,172</u>	<u>199,062</u>	<u>202,172</u>	<u>208,993</u>	103.4%	103.4%
<b>Rev Summary By Type</b>							
360 Miscellaneous Revenues	204,560	197,840	196,621	197,840	155,340	78.5%	78.5%
Transfers In	-	-	-	-	50,000	n/a	n/a
Total Revenues	<u>204,560</u>	<u>197,840</u>	<u>196,621</u>	<u>197,840</u>	<u>205,340</u>	103.8%	103.8%
<b>Fund Balance</b>							
Beginning Balance	37,680	12,408	12,408	12,408	8,077	65.1%	65.1%
Revenues Less Expenditures	(25,271)	(4,332)	(2,440)	(4,332)	(3,653)	84.3%	84.3%
Ending Balance	<u>\$ 12,408</u>	<u>\$ 8,077</u>	<u>\$ 9,968</u>	<u>\$ 8,077</u>	<u>\$ 4,424</u>	54.8%	54.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<b>Exp Summary By Type</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
300 Operating Supplies	\$ 46,379	\$ 19,672	\$ 23,244	\$ 22,672	\$ 20,000	101.7%	9.6%
400 Professional Svcs & Chgs	183,452	182,500	175,817	179,500	188,993	103.6%	90.4%
Total Expenditures	<u>\$ 229,831</u>	<u>\$ 202,172</u>	<u>\$ 199,062</u>	<u>\$ 202,172</u>	<u>\$ 208,993</u>	103.4%	100.0%

## EXPLANATORY NARRATIVE

### Contracted Services - 261

This account includes the City service charge to handle mailing and billing services to DYBID businesses and property owners.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>261 Contracted Services</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 7,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 11,993	159.9%	159.9%

### Administration & Services - 262

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>262 Administration &amp; Svcs</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 45,129	\$ 15,000	\$ 18,573	\$ 18,000	\$ 20,000	133.3%	111.1%
400 Professional Svcs & Chgs							
410 Professional Services	176,287	175,000	168,091	172,000	177,000	101.1%	102.9%
Total Expenditures	<u>\$ 221,416</u>	<u>\$ 190,000</u>	<u>\$ 186,664</u>	<u>\$ 190,000</u>	<u>\$ 197,000</u>	103.7%	103.7%

### DYBID Parking - 263

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 2015, and none expected in 2016.



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
263 DYBID Parking	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 1,251	\$ 4,672	\$ 4,672	\$ 4,672	\$ -	0.0%	0.0%
400 Professional Svcs & Chgs							
470 Public Utility Services	132	-	227	-	-	n/a	n/a
490 Miscellaneous	33	-	-	-	-	n/a	n/a
Total	165	-	227	-	-	n/a	n/a
Total Expenditures	<u>\$ 1,415</u>	<u>\$ 4,672</u>	<u>\$ 4,898</u>	<u>\$ 4,672</u>	<u>\$ -</u>	0.0%	0.0%

## Revenue

Self-assessments for area businesses are based on calculations that include assessed property value, business license assessments and nonprofit assessments. Revenue also includes \$40,000 as the City's contribution to the DYBID from Fund 321 and \$10,000 from the General Fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 37,680	\$ 12,408	\$ 12,408	\$ 12,408	\$ 8,077	65.1%	65.1%
360 Miscellaneous Revenues	204,560	197,840	196,621	197,840	155,340	78.5%	78.5%
Transfers In	-	-	-	-	50,000	n/a	n/a
Total Revenues	<u>\$ 242,239</u>	<u>\$ 210,249</u>	<u>\$ 209,030</u>	<u>\$ 210,249</u>	<u>\$ 213,417</u>	101.5%	101.5%

CITY ADMINISTRATION  
2016 BUDGET NARRATIVE

***CBD CAPITAL IMPROVEMENT - 321***

*Interim City Manager*  
*Economic Development Manager*

*Jeff Cutter*  
*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 Yakima's Central Business District. Improvements to the City's Central Business District are ongoing and will benefit the community and region as a whole. Previous Downtown Improvement such as the Downtown Yakima Futures Initiative (DYFI) which repaired and replaced sidewalks throughout downtown had been funded through the 321 Fund. The current major project in this fund is the design and construction of a new downtown plaza.

Service Unit(s): 257, 258, 702 & 712.

**BUDGET SUMMARY**

Dept 321 CBD Cap Impr Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
257 DYBID Assessment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 40,000	80.0%	80.0%
258 Comm Area Development	69,783	41,000	24,600	33,000	41,000	100.0%	1.4%
702 Downtown Plaza Design	-	800,000	491,450	800,000	400,000	50.0%	13.9%
712 Construction in Progress	-	-	-	-	2,400,000	n/a	n/a
	119,783	891,000	566,050	883,000	2,881,000	323.3%	100.0%
<b>Rev Summary By Type</b>							
330 Intergov't Revenues	40,000	-	-	-	-	n/a	n/a
360 Miscellaneous Revenues	32,745	426,220	426,591	432,140	626,220	146.9%	144.9%
390 Other Financing Sources	-	-	-	-	2,000,000	n/a	n/a
Transfers In	-	400,000	-	400,000	200,000	50.0%	50.0%
Total Revenues	<u>72,745</u>	<u>826,220</u>	<u>426,591</u>	<u>832,140</u>	<u>2,826,220</u>	342.1%	339.6%
<b>Fund Balance</b>							
Beginning Balance	163,264	116,226	116,226	116,226	65,366	56.2%	56.2%
Revenues Less Expenditures	<u>(47,038)</u>	<u>(64,780)</u>	<u>(139,459)</u>	<u>(50,860)</u>	<u>(54,780)</u>	84.6%	107.7%
Ending Balance	<u>\$ 116,226</u>	<u>\$ 51,446</u>	<u>\$ (23,233)</u>	<u>\$ 65,366</u>	<u>\$ 10,586</u>	20.6%	16.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
Exp Summary By Type	2014	Amended	2015	Estimated	Projected	from	of
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$ 4,874	\$ 11,000	\$ 8,256	\$ 11,000	\$ 11,000	100.0%	0.4%
400 Professional Svcs & Chgs	114,909	80,000	66,344	72,000	70,000	87.5%	2.4%
600 Capital Outlay	-	800,000	491,450	800,000	2,800,000	350.0%	97.2%
Total Expenditures	<u>\$119,783</u>	<u>\$891,000</u>	<u>\$ 566,050</u>	<u>\$883,000</u>	<u>\$2,881,000</u>	323.3%	100.0%

## EXPLANATORY NARRATIVE

### DYBID Assessment - 257

This represents the City's contribution to the Downtown Clean and Safe initiative funded by DYBID assessments (see Downtown Yakima Business Improvement District, fund 161).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
257 DYBID Assessment	2014	Amended	2,015	Estimated	Projected	from	from
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 40,000	80.0%	80.0%

### Commercial Area Development - 258

This service unit is for the development and ongoing implementation of capital funding programs designed to benefit Yakima's 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
258 Comm Area Development	2014	Amended	2015	Estimated	Projected	from	from
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	100.0%	100.0%
350 Small Tools & Equip	4,874	10,000	8,256	10,000	10,000	100.0%	100.0%
Total	4,874	11,000	8,256	11,000	11,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	64,133	20,000	15,909	20,000	20,000	100.0%	100.0%
440 Taxes & Assessments	15	-	1	-	-	n/a	n/a
480 Repairs & Maintenance	-	10,000	-	2,000	10,000	100.0%	500.0%
490 Miscellaneous	760	-	434	-	-	n/a	n/a
Total	64,909	30,000	16,344	22,000	30,000	100.0%	136.4%
Total Expenditures	<u>\$ 69,783</u>	<u>\$ 41,000</u>	<u>\$ 24,600</u>	<u>\$ 33,000</u>	<u>\$ 41,000</u>	100.0%	124.2%

## Downtown Plaza Design - 702

The design and construction document services to prepare the Yakima Central Plaza project for competitive bid are funded through this account. This portion of the project is proposed to be funded 50% by private donations and 50% by a transfer from the Real Estate Excise Tax 2 (REET 2) fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>702 Downtown Plaza Design</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
600 Capital Outlay							
650 Construction Projects	\$ -	\$ 800,000	\$ 491,450	\$ 800,000	\$ 400,000	50.0%	50.0%

## Construction in Progress - 712

If approved by the Yakima City Council, the 2016 portion of the Yakima Central Plaza construction would be funded through this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>712 Construction in Progress</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
600 Capital Outlay							
650 Construction Projects	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000	n/a	n/a

## Revenue

The resources to fund this program in 2016 will come from miscellaneous revenues including downtown parking lot rents/leases and private donations for the proposed plaza. If the plaza project is approved, bond proceeds would be used to fund the project, less any amounts donated by the community. The transfer is from the REET 2 fund to pay for 50% of the preliminary engineering.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>Revenue</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Beginning Balance	\$ 163,264	\$ 116,226	\$ 116,226	\$ 116,226	\$ 65,366	56.2%	56.2%
330 Intergov't Revenues	40,000	-	-	-	-	n/a	n/a
360 Miscellaneous Revenues	32,745	426,220	426,591	432,140	626,220	146.9%	144.9%
390 Other Financing Sources	-	-	-	-	2,000,000	n/a	n/a
Transfers In	-	400,000	-	400,000	200,000	50.0%	50.0%
Total Revenues	<u>\$ 236,009</u>	<u>\$ 942,446</u>	<u>\$ 542,817</u>	<u>\$ 948,366</u>	<u>\$ 2,891,586</u>	306.8%	304.9%

CITY ADMINISTRATION  
2016 BUDGET NARRATIVE

**TROLLEY - 162**

*Interim City Manager  
Economic Development Manager*

*Jeff Cutter  
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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
206 Trolley	\$ 34,721	\$ 368,961	\$ 254,210	\$ 271,400	\$ 147,046	39.9%	54.2%
<b>Rev Summary By Type</b>							
330 Intergov't Revenues	-	292,349	228,341	246,150	72,349	24.7%	29.4%
360 Miscellaneous Revenues	25,455	1,275	1,275	1,275	1,275	100.0%	100.0%
Transfers In	100,000	-	-	-	-	n/a	n/a
Total Revenues	125,455	293,624	229,616	247,425	73,624	25.1%	29.8%
<b>Fund Balance</b>							
Beginning Balance	7,150	97,884	97,884	97,884	73,909	75.5%	75.5%
Revenues Less Expenditures	90,734	(75,337)	(24,594)	(23,975)	(73,422)	97.5%	306.3%
Ending Balance	<u>\$ 97,884</u>	<u>\$ 22,547</u>	<u>\$ 73,290</u>	<u>\$ 73,909</u>	<u>\$ 487</u>	2.2%	0.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
300 Operating Supplies	\$ -	\$ -	\$ 141	\$ -	\$ -		
400 Professional Svcs & Chgs	17,589	4,697	2,386	4,697	4,697	100.0%	3.2%
600 Capital Outlay	17,133	364,264	251,683	266,702	142,349	39.1%	96.8%
Total Expenditures	<u>\$ 34,721</u>	<u>\$ 368,961</u>	<u>\$ 254,210</u>	<u>\$ 271,400</u>	<u>\$ 147,046</u>	39.9%	100.0%

**EXPLANATORY NARRATIVE**

**Trolley - 206**

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

*Account 630 Improvements Other Than Buildings* – In 2014, City Council approved a cash infusion for the trolley system from the General Fund. This funding has been used for needed improvements to the facilities.

*Account 650 Capital Expenditures* – In 2014, 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 2015. As the project has not been completed yet, the balance will be carried forward into 2016 in the annual encumbrance ordinance. The balance of the \$100,000 contribution is budgeted in this account in 2016.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>206 Trolley</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>2015 Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ -	\$ -	\$ 141	\$ -	\$ -	n/a	n/a
400 Professional Svcs & Chgs							
420 Communications	1,410	1,427	1,540	1,427	1,427	100.0%	100.0%
470 Public Utility Services	226	270	251	270	270	100.0%	100.0%
480 Repairs & Maintenance	15,952	3,000	595	3,000	3,000	100.0%	100.0%
Total	17,589	4,697	2,386	4,697	4,697	100.0%	100.0%
600 Capital Outlay							
630 Impr Other Than Bldg	-	71,915	21,694	20,554	-	0.0%	0.0%
640 Machinery & Equipment	17,133	-	-	-	-	n/a	n/a
650 Construction Projects	-	292,349	229,990	246,148	142,349	48.7%	57.8%
Total	17,133	364,264	251,683	266,702	142,349	39.1%	53.4%
Total Expenditures	<u>\$ 34,721</u>	<u>\$ 368,961</u>	<u>\$ 254,210</u>	<u>\$ 271,400</u>	<u>\$ 147,046</u>	39.9%	54.2%

## Revenue

Revenues budgeted for 2016 consist of a DOT grant, the remaining Department of Ecology grant, and telecommunication lease revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>Revenue</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>2015 Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Beginning Balance	\$ 7,150	\$ 97,884	\$ 97,884	\$ 97,884	\$ 73,909	75.5%	75.5%
330 Intergov't Revenues	-	292,349	228,341	246,150	72,349	24.7%	29.4%
360 Miscellaneous Revenues	25,455	1,275	1,275	1,275	1,275	100.0%	100.0%
Transfers In	100,000	-	-	-	-	n/a	n/a
Total Revenues	<u>\$ 132,605</u>	<u>\$ 391,508</u>	<u>\$ 327,500</u>	<u>\$ 345,309</u>	<u>\$ 147,533</u>	37.7%	42.7%

**FRONT STREET BUSINESS IMPROVEMENT AREA - 163**

*Interim City Manager  
Economic Development Manager*

*Jeff Cutter  
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 2015, and an estimated 25 are scheduled for assessment in 2016.

Service Unit(s): 207.

**BUDGET SUMMARY**

Dept 163 Front St Business Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
207 Front St Bus Improvement	\$ 5,216	\$ 7,000	\$ 3,221	\$ 7,000	\$ 6,500	92.9%	92.9%
<b>Rev Summary By Type</b>							
360 Miscellaneous Revenues	5,640	3,735	4,936	3,735	3,735	100.0%	100.0%
<b>Fund Balance</b>							
Beginning Balance	5,675	6,099	6,099	6,099	2,834	46.5%	46.5%
Revenues Less Expenditures	424	(3,265)	1,715	(3,265)	(2,765)	84.7%	84.7%
Ending Balance	<u>\$ 6,099</u>	<u>\$ 2,834</u>	<u>\$ 7,814</u>	<u>\$ 2,834</u>	<u>\$ 69</u>	2.4%	2.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
400 Professional Svcs & Chgs	\$ 5,216	\$ 7,000	\$ 3,221	\$ 7,000	\$ 6,500	92.9%	100.0%

**EXPLANATORY NARRATIVE**

**Front Street Business Improvement - 207**

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

Improvement Association. 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)
		2015		2015	2016	% Chng	% Chng
<b>207 Front St Bus Improvement</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 5,216	\$ 7,000	\$ 3,221	\$ 7,000	\$ 6,500	92.9%	92.9%

## Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
<b>Revenue</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Beginning Balance	\$ 5,675	\$ 6,099	\$ 6,099	\$ 6,099	\$ 2,834	46.5%	46.5%
360 Miscellaneous Revenues	5,640	3,735	4,936	3,735	3,735	100.0%	100.0%
Total Revenues	<u>\$11,315</u>	<u>\$ 9,834</u>	<u>\$11,035</u>	<u>\$ 9,834</u>	<u>\$ 6,569</u>	66.8%	66.8%



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**NEIGHBORHOOD GROUPS PROGRAM - 135**  
GENERAL FUND

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*Interim City Manager*  
*Neighborhood Partnership Manager*

*Jeff Cutter*  
*Vacant*

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**DEFINITION**

This is a new program included for the first time in the 2016 budget. The purpose and function of this division is to strengthen the partnership and collaboration between neighborhoods and the City to support and promote safe, vibrant, inclusive and diverse neighborhoods. Yakima's Neighborhood Partnership is a comprehensive neighborhood program led by the Neighborhood Engagement Manager, Neighborhood Service Teams and the community to preserve and strengthen Yakima neighborhoods. The Initiative addresses the unique needs and diverse issues in a wide variety of neighborhoods throughout the City. Through the Initiative, residents assist in identifying the prioritizing neighborhood concerns while working with a variety of city departments to address these issues. As part of the Initiative, residents and businesses are provided with education, training, and access to existing resources to address neighborhood issues. Neighborhood Service Teams are formed to create solutions to concerns identified by the neighborhood, as well as, neighborhoods creating self-directed volunteer teams to address neighborhood needs. Our objective is to provide meaningful and positive change in neighborhoods and for residents to become better organized and engaged with their neighbors, neighborhood and their City.

**Strategic Initiatives**

In addition to the incorporation of this new fund, the Strategic Initiative includes the addition of one full-time Program Assistant, funded for the last 6 months of 2016, becoming a 12 month position starting in 2017. The Manager position was funded in 2015 as the Gang Free Initiative Manager – that position is being repurposed for this program.

Service Unit(s): 135.

**AUTHORIZED PERSONNEL**

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
	Neighborhood Partnership Manager <sup>(1)</sup>	0.00	0.00	1.00
	Program Assistant	0.00	0.00	1.00
<b>Total Personnel</b>		<b>0.00</b>	<b>0.00</b>	<b>2.00</b>

- (1) The Manager position was funded in 2015 as the Gang Free Initiative Manager, whose duties were transferred to the Police Department at the end of 2015. The budgeted FTE was moved to Neighborhood Partnership for 2016. Note: Class codes have not yet been identified as these are new positions in the City.

## BUDGET SUMMARY

Dept 135 Neighborhood Groups	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
135 Neighborhood Groups	\$ -	\$ -	\$ -	\$ -	\$ 206,735	n/a	n/a

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 96,770	n/a	46.8%
200 Benefits	-	-	-	-	39,965	n/a	19.3%
Sub-Total Salaries & Benefits	-	-	-	-	136,735	n/a	66.1%
400 Professional Svcs & Chgs	-	-	-	-	70,000	n/a	33.9%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 206,735	n/a	100.0%

## EXPLANATORY NARRATIVE

### Neighborhood Groups - 135

The expenditures in this service unit consist mainly of 2 staff positions and a contingency budget for a neighborhood grant program.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
135 Neighborhood Groups	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ 96,770	n/a	n/a
200 Benefits	-	-	-	-	39,965	n/a	n/a
400 Professional Svcs & Chgs							
490 Miscellaneous	-	-	-	-	70,000	n/a	n/a
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 206,735	n/a	n/a

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**CONVENTION CENTER / TOURIST PROMOTION - 170**

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

*Jeff Cutter*  
*Sean Hawkins*  
*John Cooper*  
*Connie Upton*

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**DEFINITION**

This fund was established in 1978 and centralizes City expenditures for the support of tourist, sporting and convention activities and publicity eligible to be funded from Hotel/Motel tax.

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. In June of 2015 the Davenport Grand in Spokane opened. This facility has 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 four Strategic Initiatives in 2016:

- An increase in the management fee of \$19,800 – from \$721,200 to \$741,000.
- An increase in the Sports Commission allocation by \$7,500 – from \$65,000 to \$72,500.
- A professional services increase for Tourism Promotion of \$9,000 – from \$175,000 to \$184,000.
- An increase in the Visitors Center operations of \$6,500 – from \$60,000 to \$66,500.

Service Unit(s): 275 & 278.

**PERFORMANCE STATISTICS**

	2014 Actual	2015 Amended Budget	2016 Proposed Budget
<b>Yakima Convention Center</b>			
Future Days Booked	507	500	525
Event Days Held	468	471	492
Revenue			
Yakima Center Operations	\$747,659	\$803,250	\$875,250
Hotel/Motel Tax	646,143	726,000	708,550
Operating Transfer from PFD	<u>100,000</u>	<u>145,000</u>	<u>100,000</u>
Total Revenue	\$1,493,802	\$1,674,250	\$1,683,800

## BUDGET SUMMARY

Dept 170 Tourist Promotion	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
275 Tourist Promotion	\$ 325,568	\$ 411,000	\$ 406,383	\$ 411,095	\$ 434,500	105.7%	105.7%
278 Yakima Center Mgmt	1,107,241	1,209,704	1,194,911	1,198,733	1,260,010	104.2%	105.1%
Total Expenditures	<u>1,432,809</u>	<u>1,620,704</u>	<u>1,601,294</u>	<u>1,609,828</u>	<u>1,694,510</u>	104.6%	105.3%
<b>Rev Summary By Type</b>							
310 Taxes	646,143	726,000	726,000	726,000	708,550	115.2%	115.2%
360 Miscellaneous Revenues	747,659	803,250	733,617	803,250	875,250	98.2%	98.2%
Transfers In	100,000	145,000	145,000	145,000	100,000	145.0%	145.0%
Total Revenues	<u>1,493,802</u>	<u>1,674,250</u>	<u>1,604,617</u>	<u>1,674,250</u>	<u>1,683,800</u>	100.6%	100.6%
<b>Fund Balance</b>							
Beginning Balance	479,521	540,514	540,514	540,514	604,936	111.9%	111.9%
Revenues Less Expenditures	60,993	53,546	3,323	64,422	(10,710)	20.0%	16.6%
Ending Balance	<u>\$ 540,514</u>	<u>\$ 594,060</u>	<u>\$ 543,837</u>	<u>\$ 604,936</u>	<u>\$ 594,226</u>	100.0%	98.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$ 57,465	\$ 67,000	\$ 63,099	\$ 67,000	\$ 69,000	103.0%	4.1%
400 Professional Svcs & Chgs	1,375,344	1,553,704	1,538,195	1,542,828	1,625,510	104.6%	95.9%
Total Expenditures	<u>\$1,432,809</u>	<u>\$1,620,704</u>	<u>\$1,601,294</u>	<u>\$1,609,828</u>	<u>\$1,694,510</u>	104.6%	100.0%

## EXPLANATORY NARRATIVE

### Tourist Promotion - 275

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

	2014 Actual	2015 Amended Budget	2016 Proposed Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima. <sup>(1)</sup>	\$175,000	\$175,000	\$184,000
Sports Commission promotes Yakima's ability to host sporting events and sports related conventions.	57,000	65,000	72,500
Promotional funds established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's	2,568	5,000	5,000
State Fair Park to promote and market the SunDome and assist with its operations	-	75,000	75,000
Marketing	6,000	6,095	6,500
Consultant Fee highlights the positive aspects of living, visiting and meeting in Yakima through:			
• Advertising by the YVVCB	25,000	25,000	25,000
• Assistance in operating the Visitor Information Center	60,000	60,000	66,500
<b>Total</b>	<b>\$325,568</b>	<b>\$411,095</b>	<b>\$434,500</b>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
275 Tourist Promotion	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 325,568	\$ 411,000	\$ 406,383	\$ 411,095	\$ 434,500	105.7%	105.7%

### Yakima Center Management - 278

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 2016, there is a policy issue for a Management Fee increase of \$19,800, bringing the total from \$721,200 to \$741,000. This will split between Convention Center payroll at \$12,800 and YVT at \$7,000. 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

	2014 Actual	2015 Year-End Estimate	2016 Proposed Budget
Pacific Power	\$107,371	\$140,000	\$140,000
Natural Gas	20,344	37,000	40,000
Water and Wastewater	19,006	17,600	21,500
Refuse	5,206	6,000	7,000
Irrigation	2,270	1,700	2,000
Stormwater	2,664	2,825	3,000
<b>Total Utility Charges</b>	<b>\$156,864</b>	<b>\$205,125</b>	<b>\$213,500</b>

	(1) 2014 Actual	(2) 2015 Amended Budget	(3) 2015 Prelim	(4) 2015 Estimated Year-End	(5) 2016 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
<b>278 Yakima Center Mgmt</b>							
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 57,465	\$ 67,000	\$ 63,099	\$ 67,000	\$ 69,000	103.0%	103.0%
400 Professional Svcs & Chgs							
410 Professional Services	795,469	819,570	814,460	819,570	854,210	104.2%	104.2%
420 Communications	17,758	14,602	19,169	15,500	16,500	113.0%	106.5%
430 Trans & Training	2,894	2,000	2,416	2,000	2,200	110.0%	110.0%
440 Taxes & Assessments	-	-	28	50	-	n/a	0.0%
450 Oper Rentals & Leases	-	200	287	200	300	150.0%	150.0%
460 Insurance	13,425	15,000	13,833	13,833	17,000	113.3%	122.9%
470 Public Utility Services	156,864	208,332	223,416	205,125	213,500	102.5%	104.1%
480 Repairs & Maintenance	57,294	75,000	48,980	67,300	75,300	100.4%	111.9%
490 Miscellaneous	6,073	8,000	9,223	8,155	12,000	150.0%	147.1%
Total	<u>1,049,776</u>	<u>1,142,704</u>	<u>1,131,812</u>	<u>1,131,733</u>	<u>1,191,010</u>	104.2%	105.2%
Total Expenditures	<u>\$1,107,241</u>	<u>\$1,209,704</u>	<u>\$1,194,911</u>	<u>\$1,198,733</u>	<u>\$1,260,010</u>	104.2%	105.1%

## 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) 2014 Actual	(2) 2015 Amended Budget	(3) 2015 Prelim	(4) 2015 Estimated Year-End	(5) 2016 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
<b>Revenue</b>							
Beginning Balance	\$ 479,521	\$ 540,514	\$ 540,514	\$ 540,514	\$ 604,936	111.9%	111.9%
310 Taxes	646,143	726,000	726,000	726,000	708,550	97.6%	97.6%
360 Miscellaneous Revenues	747,659	803,250	733,617	803,250	875,250	109.0%	109.0%
Transfers In	100,000	145,000	145,000	145,000	100,000	69.0%	69.0%
Total Revenues	<u>\$1,973,323</u>	<u>\$2,214,764</u>	<u>\$2,145,131</u>	<u>\$2,214,764</u>	<u>\$2,288,736</u>	103.3%	103.3%

## **CONVENTION CENTER CAPITAL - 370**

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

*Jeff Cutter*  
*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 279.

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 2016 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. While originally budgeted for 2015, due to an unfavorable bidding atmosphere, the project was not done. Therefore, it has been included in the 2016 budget.

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 has one Strategic Initiative for 2016:

- A study for a potential expansion - \$25,000.

Service Unit(s): 279.

### **BUDGET SUMMARY**

Dept 370 Conv Center Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
279 Capital Improvement	\$ 288,012	\$ 549,790	\$ 320,436	\$ 405,179	\$ 385,000	70.0%	95.0%
<b>Rev Summary By Type</b>							
310 Taxes	222,792	119,000	160,294	159,000	204,900	172.2%	128.9%
360 Miscellaneous Revenues	500	500	500	500	500	100.0%	100.0%
Transfers In	70,000	110,000	110,000	110,000	155,000	140.9%	140.9%
Total Revenues	<u>293,292</u>	<u>229,500</u>	<u>270,794</u>	<u>269,500</u>	<u>360,400</u>	157.0%	133.7%
<b>Fund Balance</b>							
Beginning Balance	631,397	636,676	636,676	636,676	500,997	78.7%	78.7%
Revenues Less Expenditures	5,279	(320,290)	(49,642)	(135,679)	(24,600)	7.7%	18.1%
Ending Balance	<u>\$ 636,676</u>	<u>\$ 316,386</u>	<u>\$ 587,034</u>	<u>\$ 500,997</u>	<u>\$ 476,397</u>	150.6%	95.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
Exp Summary By Type	2014	Amended	2015	Estimated	Projected	from	of
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$ 172,519	\$ 195,179	\$ 69,307	\$ 85,179	\$ 80,000	41.0%	20.8%
400 Professional Svcs & Chgs	71,641	340,000	219,419	235,500	225,000	66.2%	58.4%
600 Capital Outlays	43,853	14,611	31,710	84,500	80,000	547.5%	20.8%
Total Expenditures	<u>\$ 288,012</u>	<u>\$ 549,790</u>	<u>\$ 320,436</u>	<u>\$ 405,179</u>	<u>\$ 385,000</u>	70.0%	100.0%

## EXPLANATORY NARRATIVE

### Capital Improvement - 279

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)
		2015		2015	2016	% Chng	% Chng
279 Capital Improvement	2014	Amended	2015	Estimated	Projected	from	from
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 172,519	\$ 195,179	\$ 69,307	\$ 85,179	\$ 80,000	41.0%	93.9%
400 Professional Svcs & Chgs							
410 Professional Services	2,876	100,000	13,467	25,500	25,000	25.0%	98.0%
480 Repairs & Maintenance	68,764	240,000	205,952	210,000	200,000	83.3%	95.2%
Total	71,641	340,000	219,419	235,500	225,000	66.2%	95.5%
600 Capital Outlay							
640 Machinery & Equipment	43,853	14,611	29,111	84,500	80,000	547.5%	94.7%
650 Construction Projects	-	-	2,599	-	-	n/a	n/a
Total	43,853	14,611	31,710	84,500	80,000	547.5%	94.7%
Total Expenditures	<u>\$ 288,012</u>	<u>\$ 549,790</u>	<u>\$ 320,436</u>	<u>\$ 405,179</u>	<u>\$ 385,000</u>	70.0%	95.0%

### Revenue

This revenue consists of an allocation of the Hotel/Motel tax, interest and a transfer from the Public Facility District (172).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
Revenue	2014	Amended	2015	Estimated	Projected	from	from
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 631,397	\$ 636,676	\$ 636,676	\$ 636,676	\$ 500,997	78.7%	78.7%
310 Taxes	222,792	119,000	160,294	159,000	204,900	172.2%	128.9%
360 Miscellaneous Revenues	500	500	500	500	500	100.0%	100.0%
Transfers In	70,000	110,000	110,000	110,000	155,000	140.9%	140.9%
Total Revenues	<u>\$ 924,688</u>	<u>\$ 866,176</u>	<u>\$ 907,470</u>	<u>\$ 906,176</u>	<u>\$ 861,397</u>	99.4%	95.1%



**TOURIST PROMOTION AREA - 173**

*Interim City Manager  
Economic Development Manager  
President and CEO – YVVCB*

*Jeff Cutter  
Sean Hawkins  
John Cooper*

**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 as a “per room night” charge 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
255 Tourist Promotion	\$ 641,422	\$ 687,000	\$ 657,921	\$ 667,000	\$ 687,000	100.0%	103.0%
<b>Rev Summary By Type</b>							
310 Taxes	647,725	687,000	657,921	667,000	687,000	100.0%	103.0%
<b>Fund Balance</b>							
Beginning Balance	73,323	79,626	79,626	79,626	79,626	100.0%	100.0%
Revenues Less Expenditures	6,303	-	-	-	-	n/a	n/a
Ending Balance	<u>\$ 79,626</u>	<u>\$ 79,626</u>	<u>\$ 79,626</u>	<u>\$ 79,626</u>	<u>\$ 79,626</u>	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$ 641,422	\$ 687,000	\$ 657,921	\$ 667,000	\$ 687,000	100.0%	100.0%

## EXPLANATORY NARRATIVE

### Tourist Promotion - 255

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 2016.

#### TOURIST PROMOTION EXPENDITURES

Sports Trade Shows	\$8,000
Sports Event Development Fund	12,000
Convention Sales Event Development Fund	2,000
Sports Marketing	5,000
Wine Destination Marketing	10,000
Sports WIAA Sun Dome Offset Fees	5,000
Convention/Group Sales Marketing	40,000
Group Tour Trade Shows	11,000
Leisure Publicity / Fam. Tours	11,000
Leisure Travel Marketing	157,500
Public Relations Campaign	33,000
Visitor Guide Distribution	12,000
Administration / Operation Expenses	38,500
Salaries, Wages and Benefits (1)	305,000
<b>Total <sup>(2)</sup></b>	<b><u>\$650,000</u></b>

- (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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>255 Tourist Promotion</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 641,422	\$ 687,000	\$ 657,921	\$ 667,000	\$ 687,000	100.0%	103.0%

### Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
<b>Revenue</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Beginning Balance	\$ 73,323	\$ 79,626	\$ 79,626	\$ 79,626	\$ 79,626	100.0%	100.0%
310 Taxes	647,725	687,000	657,661	667,000	687,000	100.0%	100.0%
360 Miscellaneous Revenues	-	-	260	-	-	n/a	n/a
Total Revenues	<u>\$721,048</u>	<u>\$766,626</u>	<u>\$737,547</u>	<u>\$746,626</u>	<u>\$766,626</u>	100.0%	102.7%

***CAPITOL THEATRE - 171***

*Interim City Manager  
Economic Development Manager  
Capitol Theatre Executive Director*

*Jeff Cutter  
Sean Hawkins  
Charlie Robin*

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**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 400-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.

The top priority for 2016 is in establishing priorities and timelines toward completion of a host of facility and equipment related needs identified through safety and system evaluations alongside technical staff recommendations. The intent has always been to maintain a balance at year-end of over \$50,000 in the Capitol Theatre Reserve-Fund 198; however, these funds have been utilized over the last several years to make major repairs and improvements to the Theatre and will be fully depleted in 2016. Public Facilities District revenue will be available to support the ongoing needs of the facility.

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.

Service Unit(s): 271.

## BUDGET SUMMARY

Dept 171 Capitol Theatre	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>2015 Prelim</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
271 Capitol Theatre	\$ 341,978	\$ 407,290	\$ 406,528	\$ 406,819	\$ 420,497	103.2%	103.4%
<b>Rev Summary By Type</b>							
310 Taxes	254,830	293,000	282,128	283,000	294,450	100.5%	104.0%
360 Miscellaneous Revenues	250	250	250	250	250	100.0%	100.0%
Transfers In	<u>57,000</u>	<u>112,000</u>	<u>112,000</u>	<u>112,000</u>	<u>120,000</u>	107.1%	107.1%
Total Revenues	312,080	405,250	394,378	395,250	414,700	102.3%	104.9%
<b>Fund Balance</b>							
Beginning Balance	57,157	27,259	27,259	27,259	15,690	57.6%	57.6%
Revenues Less Expenditures	<u>(29,898)</u>	<u>(2,040)</u>	<u>(12,150)</u>	<u>(11,569)</u>	<u>(5,797)</u>	284.1%	50.1%
Ending Balance	<u>\$ 27,259</u>	<u>\$ 25,219</u>	<u>\$ 15,109</u>	<u>\$ 15,690</u>	<u>\$ 9,893</u>	39.2%	63.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	%
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>2015 Prelim</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>of Total</u>
300 Operating Supplies	\$ 23,151	\$ 23,400	\$ 23,113	\$ 23,400	\$ 23,400	100.0%	5.6%
400 Professional Svcs & Chgs	<u>318,827</u>	<u>383,890</u>	<u>383,416</u>	<u>383,419</u>	<u>397,097</u>	103.4%	94.4%
Total Expenditures	<u>\$ 341,978</u>	<u>\$ 407,290</u>	<u>\$ 406,528</u>	<u>\$ 406,819</u>	<u>\$ 420,497</u>	103.2%	100.0%

## EXPLANATORY NARRATIVE

### Capitol Theatre - 271

The Capitol Theatre Operating Agreement has been in place since October 4, 1988. Currently, labor costs for 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 which includes labor costs for repair and maintenance, as noted above. The budget for the management fee is unchanged at \$282,000 for 2016.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
271 Capitol Theatre	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 23,151	\$ 23,400	\$ 23,113	\$ 23,400	\$ 23,400	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	271,690	326,348	326,333	326,348	329,684	101.0%	101.0%
450 Oper Rentals & Leases	22,095	32,500	29,921	29,906	40,248	123.8%	134.6%
470 Public Utility Services	302	302	345	345	345	114.2%	100.0%
480 Repairs & Maintenance	24,740	24,740	26,816	26,820	26,820	108.4%	100.0%
Total	318,827	383,890	383,416	383,419	397,097	103.4%	103.6%
Total Expenditures	<u>\$341,978</u>	<u>\$407,290</u>	<u>\$406,528</u>	<u>\$406,819</u>	<u>\$420,497</u>	103.2%	103.4%

## 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). These revenues enable the support of the Capitol Theatre via the Management fee, plus reimbursement of a portion of other expenses for small tools and basic repairs and maintenance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 57,157	\$ 27,259	\$ 27,259	\$ 27,259	\$ 15,690	57.6%	57.6%
310 Taxes	254,830	293,000	282,128	283,000	294,450	100.5%	104.0%
360 Miscellaneous Revenues	250	250	250	250	250	100.0%	100.0%
Transfers In	57,000	112,000	112,000	112,000	120,000	107.1%	107.1%
Total Revenues	<u>\$369,237</u>	<u>\$432,509</u>	<u>\$421,637</u>	<u>\$422,509</u>	<u>\$430,390</u>	99.5%	101.9%

**CAPITOL THEATRE CAPITAL - 322**

*Interim City Manager  
Economic Development Manager  
Capitol Theatre Executive Director*

*Jeff Cutter  
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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
270 Capital Improvement	\$ -	\$ 190,000	\$ 17,649	\$ 190,000	\$ 70,000	36.8%	36.8%
<b>Rev Summary By Type</b>							
Transfers In	71,927	71,927	121,927	121,927	66,641	92.7%	54.7%
<b>Fund Balance</b>							
Beginning Balance	72,546	144,473	144,473	144,473	76,400	52.9%	52.9%
Revenues Less Expenditures	<u>71,927</u>	<u>(118,073)</u>	<u>104,278</u>	<u>(68,073)</u>	<u>(3,359)</u>	2.8%	4.9%
Ending Balance	<u>\$ 144,473</u>	<u>\$ 26,400</u>	<u>\$ 248,751</u>	<u>\$ 76,400</u>	<u>\$ 73,041</u>	276.7%	95.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
600 Capital Outlay	\$ -	\$ 190,000	\$ 17,649	\$ 190,000	\$ 70,000	36.8%	36.8%

**EXPLANATORY NARRATIVE**

**Capital Improvement - 270**

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 may be completed if and 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 \$7.4 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 2016 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. With projects and priorities determined for 2016, any unused funds from the 2015 budget will be carried forward and combined with new resources made available for these upgrades and improvements.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>270 Capital Improvement</b>							
Expenses							
600 Capital Outlay							
650 Construction Projects	\$ -	\$ 190,000	\$ 17,649	\$ 190,000	\$ 70,000	36.8%	36.8%

## Revenue

Revenues consist of operating transfers from the Capitol Theatre Reserve fund (198) and the Capitol Theatre PFD fund (174).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Revenues</b>							
Beginning Balance	\$ 72,546	\$ 144,473	\$ 144,473	\$ 144,473	\$ 76,400	52.9%	52.9%
Transfers In	71,927	71,927	121,927	121,927	66,641	92.7%	54.7%
Total Revenues	<u>\$ 144,473</u>	<u>\$ 216,400</u>	<u>\$ 266,400</u>	<u>\$ 266,400</u>	<u>\$ 143,041</u>	66.1%	53.7%



# ***Human Resources***

<u><b>Department</b></u>	<u><b>Fund</b></u>
Human Resources	160*
Unemployment Compensation Reserve	512
Employees Health Benefit Reserve	513
Worker's Compensation Reserve	514
Wellness/Employee Assistance Program	516

\* General Fund Department

# HUMAN RESOURCES

2016 Budgeted Staffing Levels

**C. MENDOZA**

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 - 160***  
GENERAL FUND

*Interim City Manager*  
*Human Resources Director*

*Jeff Cutter*  
*Connie Mendoza*

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**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)
- Flexible Spending Accounts (City policy)
  - Unreimbursed medical
  - Dependent day care

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

## PERFORMANCE STATISTICS

	2014 Actual	2015 Prelim	2016 Proposed Budget
<b>Human Resources</b>			
Personnel Requisitions	225	262	200
Employment Tests Administered	140	128	100
Number of Candidates Scheduled/Tested <sup>(1)</sup>	1,000	634	600
Personnel Hired	138	182	150
Classification Studies Completed	12	13	15
Unique Training Hours (Individual CYU Course Hours) <sup>(1)</sup>	49	228	245
Cumulative Hours of CYU Instruction <sup>(1)</sup>	326	604	655
Number of CYU Training Participants <sup>(1)</sup>	1,912	1,708	1,750
Total Hours of CYU Training Obtained <sup>(1)</sup>	7,771	7,186	7,500
Hours Invested in Labor Negotiations/Contract Admin/Grievances		200	200
Medical Leave of Absence Cases (FMLA, WA State Law) <sup>(1)</sup>	86	115	120
ADA Accommodations <sup>(1)</sup>	1	2	4
Worker's Comp Claims Handled <sup>(1)</sup>	150	137	140
Hours spent on Safety Issues <sup>(1)</sup>	208	416	520
Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation / Improvement, Discipline Administration, etc.)	1,400	1,600	1,500
Personnel Action Forms - Handling	1,750	1,950	1,800
Performance Evaluations Issued	817	880	840
Hours Invested in Evaluations Process <sup>(1)</sup>	192	240	240

(1) Change in recording process

## AUTHORIZED PERSONNEL

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1231	Human Resources Manager	1.00	1.00	1.00
10102	Chief Examiner	1.00	1.00	1.00
10103	Human Resources Specialist <sup>(1)(2)</sup>	3.00	3.50	2.50
10104	Human Resources Assistant	1.60	1.60	1.60
10105	Senior Human Resources Assistant	1.00	1.00	2.00
10110	Training Program Coordinator	1.00	1.00	1.00
<b>Total Personnel <sup>(3)</sup></b>		<b>8.60</b>	<b>9.10</b>	<b>9.10</b>

(1) A part-time Human Resources Specialist position was added to focus on Civil Service recruiting in 2015.

(2) One Human Resources Specialist position was converted to a Senior Human Resources Specialist.

(3) 4.10 FTE's funded by Employee Benefit Funds (512, 513 & 514).

## BUDGET SUMMARY

Dept 160 Human Resources	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
162 Administration	\$243,398	\$374,911	\$349,224	\$345,622	\$337,305	90.0%	97.6%
163 Crim Justice Sls Tx .3%	6,500	6,500	-	6,500	6,500	100.0%	100.0%
165 Charter Civil Service	162,043	163,636	140,782	154,380	165,408	101.1%	107.1%
166 Police / Fire Civil Service	115,762	137,256	136,509	134,856	139,561	101.7%	103.5%
Total Expenditures	<u>\$527,703</u>	<u>\$682,303</u>	<u>\$626,516</u>	<u>\$641,357</u>	<u>\$648,774</u>	95.1%	101.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$319,238	\$357,354	\$347,525	\$353,529	\$382,133	106.9%	58.9%
200 Benefits	95,010	124,458	124,829	122,868	127,545	102.5%	19.7%
Sub-Total Salaries & Benefits	414,248	481,813	472,354	476,397	509,679	105.8%	78.6%
300 Operating Supplies	19,512	33,800	27,427	30,120	14,400	42.6%	2.2%
400 Professional Svcs & Chgs	93,943	166,690	126,735	134,840	124,695	74.8%	19.2%
Total Expenditures	<u>\$527,703</u>	<u>\$682,303</u>	<u>\$626,516</u>	<u>\$641,357</u>	<u>\$648,774</u>	95.1%	100.0%

## EXPLANATORY NARRATIVE

### Administration - 162

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
162 Administration	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$124,057	\$152,476	\$145,864	\$149,107	\$162,237	106.4%	108.8%
120 Overtime	18	-	-	-	-	n/a	n/a
130 Special Pay	375	-	-	-	-	n/a	n/a
140 Retire/Term Cashout	1,068	-	2,717	1,000	1,000	n/a	100.0%
Total	125,518	152,476	148,581	150,107	163,237	107.1%	108.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
162 Administration	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
200 Benefits	38,466	51,287	56,082	49,696	55,220	107.7%	111.1%
300 Operating Supplies							
310 Office & Oper Supplies	5,631	5,000	1,106	2,000	5,000	100.0%	250.0%
320 Fuel	509	1,500	132	120	400	26.7%	333.3%
350 Small Tools & Equip	8,189	23,300	24,263	25,000	5,000	21.5%	20.0%
Total	14,329	29,800	25,501	27,120	10,400	34.9%	38.3%
400 Professional Svcs & Chgs							
410 Professional Services	26,815	105,800	80,391	70,000	57,000	53.9%	81.4%
420 Communications	4,583	3,648	3,815	3,748	2,948	80.8%	78.7%
430 Trans & Training	5,034	1,500	1,866	5,000	4,500	300.0%	90.0%
450 Rentals & Leases	11,402	12,750	18,355	20,000	25,000	196.1%	125.0%
480 Repairs & Maintenance	2,881	6,000	3,557	3,950	2,500	41.7%	63.3%
490 Miscellaneous	14,369	11,650	11,076	16,000	16,500	141.6%	103.1%
Total	65,085	141,348	119,059	118,698	108,448	76.7%	91.4%
Total Expenditures	<u>\$ 243,398</u>	<u>\$ 374,911</u>	<u>\$ 349,224</u>	<u>\$ 345,622</u>	<u>\$ 337,305</u>	90.0%	97.6%

### Criminal Justice Sales Tax 3% - 163

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
163 Crim Justice Sls Tx .3%	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$ 6,500	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	100.0%	100.0%

### Charter Civil Service - 165

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>165 Charter Civil Service</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 107,595	\$ 112,206	\$ 100,706	\$ 110,400	\$ 119,420	106.4%	108.2%
120 Overtime	17	500	-	-	100	20.0%	n/a
130 Special Pay	225	-	-	-	-	n/a	n/a
140 Retire/Term Cashout	690	-	992	500	400	n/a	80.0%
Total	108,527	112,706	101,697	110,900	119,920	106.4%	108.1%
200 Benefits	30,746	35,014	34,392	35,014	36,297	103.7%	103.7%
300 Operating Supplies							
310 Office & Oper Supplies	2,982	2,500	1,190	1,500	2,500	100.0%	166.7%
350 Small Tools & Equip	694	500	-	500	500	100.0%	100.0%
Total	3,676	3,000	1,190	2,000	3,000	100.0%	150.0%
400 Professional Svcs & Chgs							
410 Professional Services	14,883	7,850	210	1,400	1,400	17.8%	100.0%
420 Communications	371	1,016	578	1,016	1,016	100.0%	100.0%
430 Trans & Training	1,002	1,600	54	1,600	1,440	90.0%	90.0%
480 Repairs & Maintenance	-	400	-	400	400	100.0%	100.0%
490 Miscellaneous	2,837	2,050	2,660	2,050	1,935	94.4%	94.4%
Total	19,093	12,916	3,503	6,466	6,191	47.9%	95.7%
Total Expenditures	<u>\$ 162,043</u>	<u>\$ 163,636</u>	<u>\$ 140,782</u>	<u>\$ 154,380</u>	<u>\$ 165,408</u>	101.1%	107.1%

### Police / Fire Civil Service – 166

This service unit administers the state mandated Police and Fire Civil Service rules governing hiring and changes in employment status.

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>166 Police / Fire Civil Service</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 84,953	\$ 91,172	\$ 97,047	\$ 92,472	\$ 97,677	107.1%	105.6%
120 Overtime	17	1,000	-	50	1,000	100.0%	2000.0%
130 Special Pay	75	-	-	-	-	n/a	n/a
140 Retire/Term Cashout	148	-	199	-	300	n/a	n/a
Total	85,193	92,172	97,246	92,522	98,977	107.4%	107.0%
200 Personnel Benefits	25,798	38,158	34,355	38,158	36,028	94.4%	94.4%
300 Operating Supplies							
310 Office & Oper Supplies	1,507	1,000	736	1,000	1,000	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>166 Police / Fire Civil Service</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
400 Professional Svcs & Chgs							
410 Professional Services	1,000	1,000	1,511	500	600	60.0%	120.0%
420 Communications	356	776	641	776	776	100.0%	100.0%
430 Trans & Training	429	2,000	23	500	450	22.5%	90.0%
480 Repairs & Maintenance	-	250	-	-	250	100.0%	n/a
490 Miscellaneous	1,479	1,900	1,997	1,400	1,480	77.9%	105.7%
Total	3,265	5,926	4,173	3,176	3,556	60.0%	112.0%
Total Expenditures	<u>\$ 115,762</u>	<u>\$ 137,256</u>	<u>\$ 136,509</u>	<u>\$ 134,856</u>	<u>\$ 139,561</u>	101.7%	103.5%

### Dedicated Revenue

Revenues consist of Civil Service exam fees.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Dedicated Revenue</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
340 Chrgs f/Goods & Svcs	\$ 2,100	\$ -	\$ 3,327	\$ 7,000	\$ 7,000	n/a	100.0%



HUMAN RESOURCES  
2016 BUDGET NARRATIVE

**UNEMPLOYMENT COMPENSATION RESERVE - 512**

*Interim City Manager*  
*Human Resources Director*

*Jeff Cutter*  
*Connie Mendoza*

**DEFINITION**

The Unemployment Compensation Reserve Fund covers unemployment claims filed by former employees. The City is self-insured for this function, and pays the cost of claims plus some administration to the State instead of paying premiums.

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
182 Benefit Administration	\$ 51,838	\$ 66,577	\$ 63,379	\$ 66,577	\$ 70,751	106.3%	106.3%
183 Insurance Premiums	6,292	6,600	6,480	6,400	6,600	100.0%	103.1%
185 Claims Paid	97,011	250,000	87,041	110,000	150,000	60.0%	136.4%
	155,141	323,177	156,901	182,977	227,351	70.3%	124.3%
<b>Rev Summary By Type</b>							
360 Miscellaneous Revenues	195,649	197,000	201,962	197,000	197,000	100.0%	100.0%
<b>Fund Balance</b>							
Beginning Balance	395,436	435,945	435,945	435,945	449,968	103.2%	103.2%
Revenues Less Expenditures	40,508	(126,177)	45,061	14,023	(30,351)	24.1%	216.4%
Ending Balance	\$435,945	\$309,768	\$481,006	\$449,968	\$419,617	135.5%	93.3%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 36,877	\$ 49,002	\$ 46,939	\$ 49,002	\$ 51,255	104.6%	22.5%
200 Benefits	108,516	265,390	101,297	125,390	165,052	62.2%	72.6%
Sub-Total Salaries & Benefits	145,393	314,392	148,235	174,392	216,307	68.8%	95.1%
400 Professional Svcs & Chgs	9,748	8,785	8,665	8,585	11,044	125.7%	4.9%
Total Expenditures	\$155,141	\$323,177	\$156,901	\$182,977	\$227,351	70.3%	100.0%

## EXPLANATORY NARRATIVE

### Benefit Administration - 182

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>182 Benefit Administration</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 36,185	\$ 48,402	\$ 45,386	\$ 48,402	\$ 50,655	104.7%	104.7%
130 Special Pay	150	100	-	100	100	100.0%	100.0%
140 Retire/Term Cashout	542	500	1,553	500	500	100.0%	100.0%
Total	36,877	49,002	46,939	49,002	51,255	104.6%	104.6%
200 Benefits	11,505	15,390	14,255	15,390	15,052	97.8%	97.8%
400 Professional Svcs & Chgs							
410 Professional Services	3,456	2,185	2,185	2,185	4,444	203.4%	203.4%
Total Expenditures	<u>\$ 51,838</u>	<u>\$ 66,577</u>	<u>\$ 63,379</u>	<u>\$ 66,577</u>	<u>\$ 70,751</u>	106.3%	106.3%

### Insurance Premium - 183

This service unit is used to pay for outside administration of unemployment benefits.

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

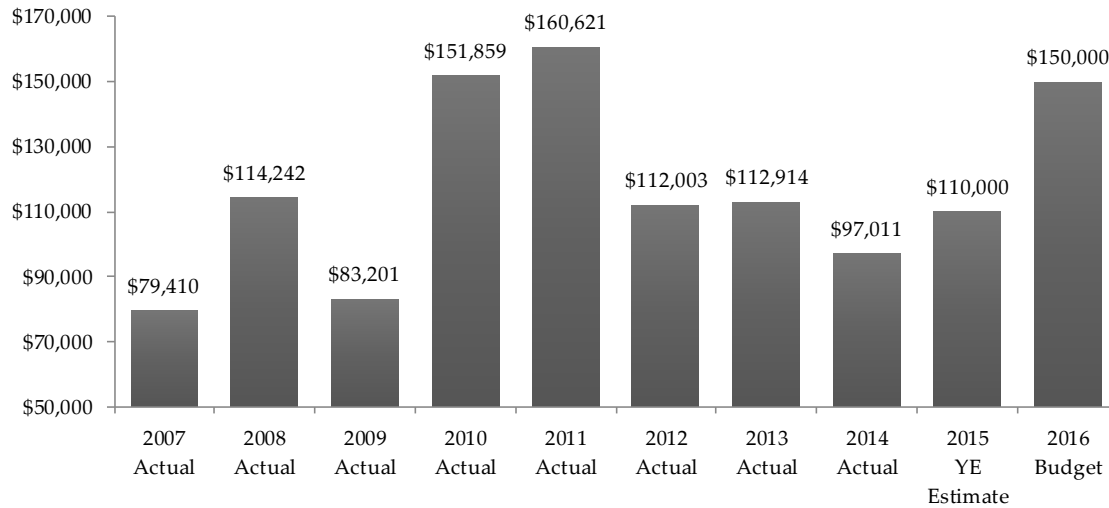
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>183 Insurance Premiums</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
410 Professional Services	\$ 6,292	\$ 6,600	\$ 6,480	\$ 6,400	\$ 6,600	100.0%	103.1%

### Claims Paid - 185

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

# WORKERS' UNEMPLOYMENT BENEFITS PAID

Last Eight Years Actual Expenditures, 2015 Year-End Estimate and 2016 Budget



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
185 Claims Paid	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
200 Benefits	\$ 97,011	\$ 250,000	\$ 87,041	\$ 110,000	\$ 150,000	60.0%	136.4%

## Revenue

Revenue is generated through monthly accrual assessments for each employee. The accrual rate is unchanged in the 2016 budget.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Revenue	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 395,436	\$ 435,945	\$ 435,945	\$ 435,945	\$ 449,968	103.2%	103.2%
360 Miscellaneous Revenues	195,649	197,000	201,962	197,000	197,000	100.0%	100.0%
Total Revenues	<u>\$ 591,085</u>	<u>\$ 632,945</u>	<u>\$ 637,906</u>	<u>\$ 632,945</u>	<u>\$ 646,968</u>	102.2%	102.2%

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**EMPLOYEES HEALTH BENEFIT RESERVE - 513**

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*Interim City Manager  
Human Resources Director*

*Jeff Cutter  
Connie Mendoza*

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**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 2016. The 2016 total revenues, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at \$10,407,500.

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	2014		2015		2016	
	Actual	Budget	vs. 2015	Proposed	vs. 2016	
LEOFF I Employees	\$ 712.09	\$ 1,038.89	\$ 326.80	\$ 1,164.97	\$ 126.08	
YPPA Employees	463.49	667.20	203.71	704.98	37.78	
All Other Employees	641.54	667.20	25.66	605.54	(61.66)	
YPPA Dependents	633.07	483.28	(149.79)	661.40	178.12	
All Other Dependent(s)	464.69	483.28	18.59	661.40	178.12	
Dental	92.00	95.68	3.68	94.34	(1.34)	

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 1.90 FTE's in Human Resources (016).

## BUDGET SUMMARY

Dept 513 Emp Hlth Benefit Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
171 Benefit Administration	\$ 317,363	\$ 568,749	\$ 387,444	\$ 400,671	\$ 426,438	75.0%	106.4%
172 Insurance Premiums	533,034	568,000	487,096	487,000	515,000	90.7%	105.7%
173 Medical Claim Processing	488,073	500,000	547,354	550,000	565,000	113.0%	102.7%
174 Medical Claims Paid	8,415,691	7,616,000	8,504,431	7,900,500	8,345,000	109.6%	105.6%
186 MiCare Clinic Services	463,863	463,000	525,344	485,000	500,000	108.0%	103.1%
187 MiCare Clinic Admin	36,315	30,100	31,379	36,900	36,900	122.6%	100.0%
Total Expenditures	<u>10,254,339</u>	<u>9,745,849</u>	<u>10,483,049</u>	<u>9,860,071</u>	<u>10,388,338</u>	106.6%	105.4%
<b>Rev Summary By Type</b>							
360 Miscellaneous Revenues	8,953,533	9,823,850	9,341,100	9,889,000	10,407,500	105.9%	105.2%
370 Insurance Recoveries	69,718	-	-	-	-	n/a	n/a
Total Revenues	<u>9,023,251</u>	<u>9,823,850</u>	<u>9,341,100</u>	<u>9,889,000</u>	<u>10,407,500</u>	105.9%	105.2%
<b>Fund Balance</b>							
Beginning Balance	3,308,963	2,077,874	2,077,874	2,077,874	2,106,803	101.4%	101.4%
Revenues Less Expenditures	(1,231,089)	78,001	(1,141,949)	28,929	19,162	24.6%	66.2%
Ending Balance	<u>\$ 2,077,874</u>	<u>\$ 2,155,875</u>	<u>\$ 935,925</u>	<u>\$ 2,106,803</u>	<u>\$ 2,125,965</u>	98.6%	100.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 114,115	\$ 108,940	\$ 108,243	\$ 109,362	\$ 123,183	113.1%	1.2%
200 Benefits	672,909	803,627	521,067	522,627	551,824	68.7%	5.3%
Sub-Total Salaries & Benefits	787,025	912,567	629,310	631,989	675,007	74.0%	6.5%
300 Operating Supplies	6,016	9,500	5,223	9,500	9,500	100.0%	0.1%
400 Professional Svcs & Chgs	9,457,641	8,709,782	9,731,734	9,104,582	9,589,831	110.1%	92.3%
500 Intergovernmental Svcs	3,658	114,000	116,782	114,000	114,000	100.0%	100.0%
Total Expenditures	<u>\$ 10,254,339</u>	<u>\$ 9,745,849</u>	<u>\$ 10,483,049</u>	<u>\$ 9,860,071</u>	<u>\$ 10,388,338</u>	106.6%	100.0%

## EXPLANATORY NARRATIVE

### Benefit Administration - 171

This service unit is used to pay for the City's administration of the medical program, including an allocation of Human Resources staffing, city service charges and any charges related to the Affordable Care Act.

*Account 410 Professional Services* – This line item accounts for this funds allocation of administrative service charges paid to the General Fund (i.e. City Service Charge).

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>171 Benefit Administration</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 102,202	\$ 108,940	\$ 106,174	\$ 108,940	\$ 123,183	113.1%	113.1%
130 Special Pay	450	-	-	-	-	n/a	n/a
140 Retire/Term Cashout	11,463	-	2,070	422	-	n/a	0.0%
Total	114,115	108,940	108,243	109,362	123,183	113.1%	112.6%
200 Benefits	139,875	235,627	33,970	35,627	36,824	15.6%	103.4%
300 Operating Supplies							
310 Office & Oper Supplies	849	4,000	2,396	4,000	4,000	100.0%	100.0%
350 Small Tools & Equip	2,227	3,000	1,702	3,000	3,000	100.0%	100.0%
Total	3,076	7,000	4,098	7,000	7,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	53,663	91,082	119,742	122,582	133,331	146.4%	108.8%
420 Communications	596	2,300	1,586	2,300	2,300	100.0%	100.0%
430 Trans & Training	245	3,500	1,700	3,500	3,500	100.0%	100.0%
480 Repairs & Maintenance	258	400	-	400	400	100.0%	100.0%
490 Miscellaneous	1,876	5,900	1,322	5,900	5,900	100.0%	100.0%
Total	56,638	103,182	124,350	134,682	145,431	140.9%	108.0%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	3,658	114,000	116,782	114,000	114,000	100.0%	100.0%
Total Expenditures	\$ 317,363	\$ 568,749	\$ 387,444	\$ 400,671	\$ 426,438	75.0%	106.4%

### Insurance Premiums - 172

This service unit pays for Stop Loss insurance. The City's maximum exposure on large claims is \$250,000 per year per individual.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>172 Insurance Premiums</b>							
Expenses							
200 Benefits	\$ 533,034	\$ 568,000	\$ 487,096	\$ 487,000	\$ 515,000	90.7%	105.7%

### Medical Claim Processing – 173

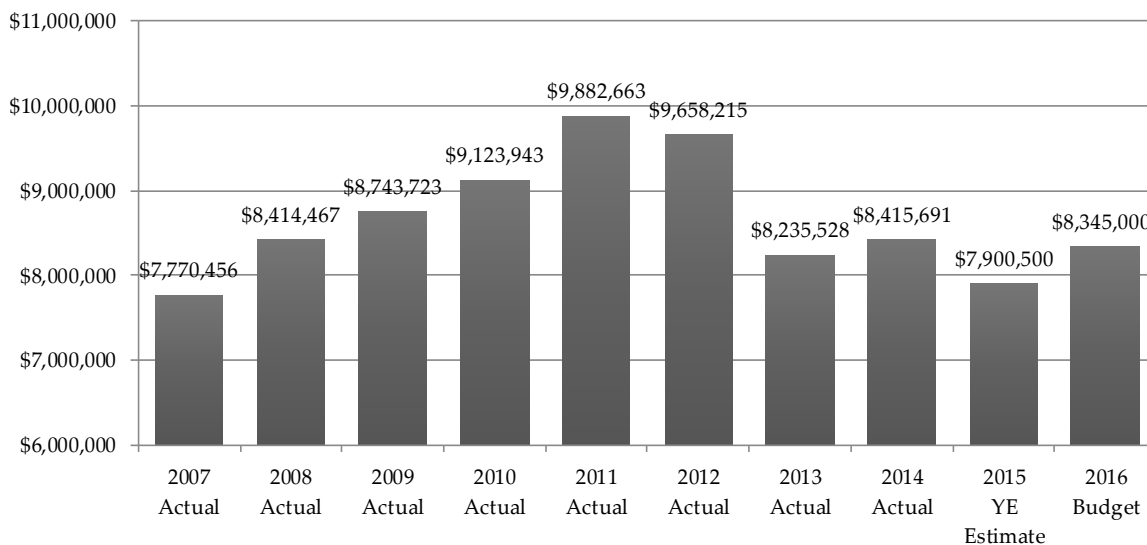
*Account 410 Professional Services* – This line item accounts for administrative service charges paid to Employee Benefit Management Services (EBMS), a third party administrator (TPA) which processes the plan's claims.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
173 Medical Claim Processing	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
410 Professional Services	\$ 488,073	\$ 500,000	\$ 547,354	\$ 550,000	\$ 565,000	113.0%	102.7%

### Medical Claim Paid - 174

This service unit is used to pay for the payments of group medical, vision and dental claims. The insurance board has continued to approve innovative ways to contain these costs. The MiCare clinic was opened in February 2013, reducing expenses in 2013 and 2014. A reference based pricing model was put in place in 2015. They continue to review this fund monthly and entertain new programs available to our plan.

**WORKERS' HEALTH BENEFITS PAID (MEDICAL/DENTAL/VISION)**  
Last Eight Years Actual Expenditures, 2015 Year-End Estimate and 2016 Budget



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
174 Medical Claims Paid	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
410 Professional Services	\$ 8,415,691	\$ 7,616,000	\$ 8,504,431	\$ 7,900,500	\$ 8,345,000	109.6%	105.6%

### MiCare Clinic Services - 186

An on-site clinic was opened in February 2013 for employees, dependents and retirees to provide services for office visits, laboratory work and prescriptions. Savings to the City by using this MiCare model is anticipated to be approximately \$400,000. Both operating expenses (i.e. doctor salaries, onsite prescriptions, etc.) and the per-employee administrative fees are included in this set of accounts.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>186 MiCare Clinic Services</b>							
Expenses							
410 Professional Services	\$ 463,863	\$ 463,000	\$ 525,344	\$ 485,000	\$ 500,000	108.0%	103.1%

### MiCare Clinic Administration - 187

This service unit pays for the City's administration of the MiCare clinic, consisting primarily of rent for the clinic location.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>187 MiCare Clinic Admin</b>							
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 2,939	\$ 2,500	\$ 1,125	\$ 2,500	\$ 2,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	6,174	3,000	6,341	6,300	6,300	210.0%	100.0%
420 Communications	3,485	500	3,494	4,000	4,000	800.0%	100.0%
450 Rentals & Leases	23,173	23,600	20,121	23,600	23,600	100.0%	100.0%
490 Miscellaneous	544	500	298	500	500	100.0%	100.0%
Total	33,376	27,600	30,254	34,400	34,400	124.6%	100.0%
Total Expenditures	\$ 36,315	\$ 30,100	\$ 31,379	\$ 36,900	\$ 36,900	122.6%	100.0%

### 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)
	0	2015	0	2015	2016	% Chng	% Chng
	2014	Amended Budget	2015	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Revenue</b>							
Beginning Balance	\$ 3,308,963	\$ 2,077,874	\$ 2,077,874	\$ 2,077,874	\$ 2,106,803	101.4%	101.4%
360 Miscellaneous Revenues	8,953,533	9,823,850	9,341,100	9,889,000	10,407,500	105.9%	105.2%
370 Insurance Recoveries	69,718	-	-	-	-	n/a	n/a
Total Revenues	\$ 12,332,213	\$ 11,901,724	\$ 11,418,974	\$ 11,966,874	\$ 12,514,303	105.1%	104.6%



HUMAN RESOURCES  
2016 BUDGET NARRATIVE

**WORKER'S COMPENSATION RESERVE - 514**

*Interim City Manager  
Human Resources Director*

*Jeff Cutter  
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.

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

**AUTHORIZED PERSONNEL**

The salary costs are an allocation of Human Resources personnel. Workers Compensation funds 1.45 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
170 Safety Committee	\$ 1,331	\$ 12,782	\$ 7,457	\$ 12,232	\$ 12,782	100.0%	104.5%
175 Benefit Administration	169,334	188,349	158,006	169,731	188,235	99.9%	110.9%
176 Insurance Premiums	71,056	70,000	73,232	65,811	70,000	100.0%	106.4%
177 Claims Processing	251,362	210,000	200,344	225,000	230,000	109.5%	102.2%
178 Claims Paid	852,209	760,000	744,192	830,000	810,000	106.6%	97.6%
	1,345,292	1,241,131	1,183,231	1,302,774	1,311,017	105.6%	100.6%
<b>Rev Summary By Type</b>							
360 Miscellaneous Revenues	1,150,811	1,033,000	1,098,004	1,088,700	1,069,780	103.6%	98.3%
<b>Fund Balance</b>							
Beginning Balance	1,074,769	880,288	880,288	880,288	666,214	75.7%	75.7%
Revenues Less Expenditures	(194,481)	(208,131)	(85,227)	(214,074)	(241,237)	115.9%	112.7%
Ending Balance	<u>\$ 880,288</u>	<u>\$ 672,157</u>	<u>\$ 795,061</u>	<u>\$ 666,214</u>	<u>\$ 424,977</u>	63.2%	63.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
Exp Summary By Type	2014 Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 101,647	\$ 115,867	\$ 97,678	\$ 97,249	\$ 111,463	96.2%	8.5%
200 Benefits	954,048	866,571	819,533	642,382	666,056	76.9%	50.8%
Sub-Total Salaries & Benefits	1,055,695	982,438	917,210	739,631	777,519	79.1%	59.3%
300 Operating Supplies	3,634	10,982	1,778	10,982	10,982	100.0%	0.8%
400 Professional Svcs & Chgs	285,963	247,711	264,244	552,161	522,516	210.9%	39.9%
Total Expenditures	<u>\$ 1,345,292</u>	<u>\$ 1,241,131</u>	<u>\$ 1,183,231</u>	<u>\$ 1,302,774</u>	<u>\$ 1,311,017</u>	105.6%	100.0%

## EXPLANATORY NARRATIVE

### Safety Committee - 170

This service unit tracks supplies and training expenses for the Safety and Training Officer.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
170 Safety Committee	2014 Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ -	\$ 3,982	\$ 179	\$ 3,982	\$ 3,982	100.0%	100.0%
350 Small Tools & Equip	-	2,500	-	2,500	2,500	100.0%	100.0%
Total	-	6,482	179	6,482	6,482	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	215	2,000	550	2,000	2,000	100.0%	100.0%
430 Trans & Training	444	2,000	-	2,000	2,000	100.0%	100.0%
490 Miscellaneous	671	2,300	6,728	1,750	2,300	100.0%	131.4%
Total	1,331	6,300	7,278	5,750	6,300	100.0%	109.6%
Total Expenditures	<u>\$ 1,331</u>	<u>\$ 12,782</u>	<u>\$ 7,457</u>	<u>\$ 12,232</u>	<u>\$ 12,782</u>	100.0%	104.5%

### Benefit Administration - 175

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

*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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>175 Benefit Administration</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 100,056	\$ 115,867	\$ 96,166	\$ 96,574	\$ 111,463	96.2%	115.4%
130 Special Pay	736	-	258	253	-	n/a	0.0%
140 Retire/Term Cashout	854	-	1,254	422	-	n/a	0.0%
Total	101,647	115,867	97,678	97,249	111,463	96.2%	114.6%
200 Benefits	30,784	36,571	32,109	36,571	36,056	98.6%	98.6%
300 Operating Supplies							
310 Office & Oper Supplies	2,409	2,500	1,599	2,500	2,500	100.0%	100.0%
350 Small Tools & Equip	1,225	2,000	-	2,000	2,000	100.0%	100.0%
Total	3,634	4,500	1,599	4,500	4,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	29,384	26,411	24,411	26,411	31,216	118.2%	118.2%
430 Trans & Training	945	1,500	270	1,500	1,500	100.0%	100.0%
480 Repairs & Maintenance	613	1,000	200	1,000	1,000	100.0%	100.0%
490 Miscellaneous	2,327	2,500	1,740	2,500	2,500	100.0%	100.0%
Total	33,270	31,411	26,621	31,411	36,216	115.3%	115.3%
Total Expenditures	<u>\$ 169,334</u>	<u>\$ 188,349</u>	<u>\$ 158,006</u>	<u>\$ 169,731</u>	<u>\$ 188,235</u>	99.9%	110.9%

### Insurance Premiums – 176

This service unit pays premiums to Wells Fargo for stop loss insurance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>176 Insurance Premiums</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
200 Benefits	\$ 71,056	\$ 70,000	\$ 73,232	\$ 65,811	\$ 70,000	100.0%	106.4%

### Claims Processing - 177

This service unit is used to pay Intermountain Claims administration fees.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>177 Claims Processing</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
410 Professional Services	\$ 251,362	\$ 210,000	\$ 200,344	\$ 225,000	\$ 230,000	109.5%	102.2%

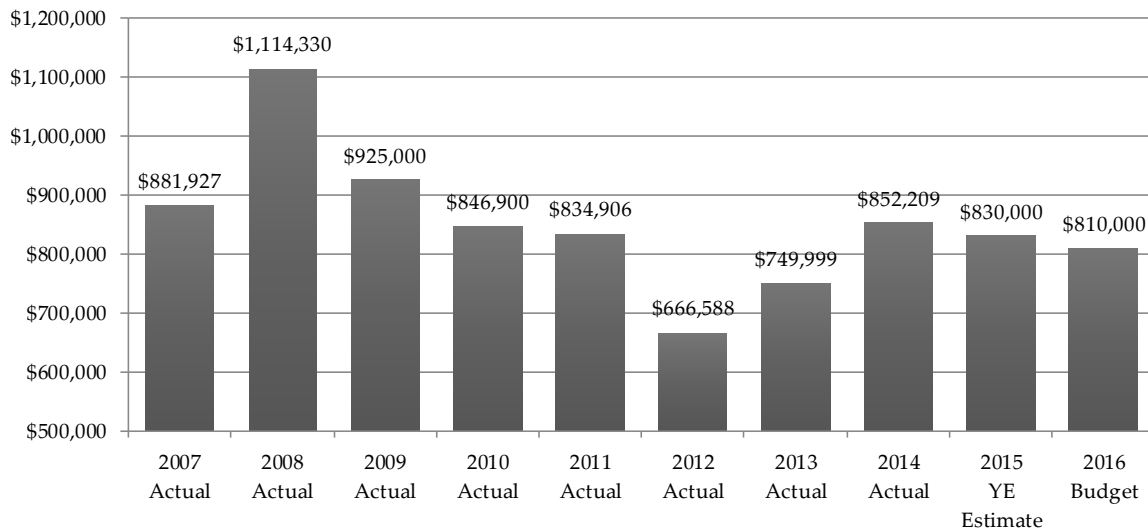
### Claims Paid - 178

This service unit is used to pay for workers compensation claims paid.

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

### WORKERS' COMPENSATION BENEFITS PAID

Last Eight Years Actual Expenditures, 2015 Year-End Estimate and 2016 Budget



*Account 440 Taxes & Assessments* – The City pays a quarterly assessment to the State Department of Labor and Industries for program administration and second-injury fund premiums. This had been included in the benefits line previously, but is determined to be better classified in our records as an assessment going forward in 2016.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>178 Claims Paid</b>							
Expenses							
200 Benefits	\$ 852,209	\$ 760,000	\$ 714,192	\$ 540,000	\$ 560,000	73.7%	103.7%
400 Professional Svcs & Chgs							
440 Taxes & Assessments	-	-	-	250,000	250,000	n/a	100.0%
490 Miscellaneous	-	-	30,000	40,000	-	n/a	0.0%
Total	-	-	30,000	290,000	250,000	n/a	86.2%
Total Expenditures	<u>\$ 852,209</u>	<u>\$ 760,000</u>	<u>\$ 744,192</u>	<u>\$ 830,000</u>	<u>\$ 810,000</u>	106.6%	97.6%

### Revenues

Revenues for this fund are generated through monthly accrual assessments made for each employee. Rates are unchanged in the 2016 budget.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Revenue</b>							
Beginning Balance	\$ 1,074,769	\$ 880,288	\$ 880,288	\$ 880,288	\$ 666,214	75.7%	75.7%
360 Miscellaneous Revenues	<u>1,150,811</u>	<u>1,033,000</u>	<u>1,098,004</u>	<u>1,088,700</u>	<u>1,069,780</u>	103.6%	98.3%
Total Revenues	<u>\$ 2,225,580</u>	<u>\$ 1,913,288</u>	<u>\$ 1,978,292</u>	<u>\$ 1,968,988</u>	<u>\$ 1,735,994</u>	90.7%	88.2%

HUMAN RESOURCES  
2016 BUDGET NARRATIVE

**WELLNESS / EMPLOYEE ASSISTANCE PROGRAM - 516**

*Interim City Manager  
Human Resources Director*

*Jeff Cutter  
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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
168 Wellness Program	\$ 61,614	\$ 70,500	\$ 52,677	\$ 70,500	\$ 70,500	100.0%	100.0%
169 Employee Assistance Prog	85,599	104,300	42,270	51,300	51,300	49.2%	100.0%
Total Expenditures	<u>147,213</u>	<u>174,800</u>	<u>94,947</u>	<u>121,800</u>	<u>121,800</u>	69.7%	100.0%
<b>Rev Summary By Type</b>							
360 Miscellaneous Revenues	150,000	175,000	-	121,800	121,800	69.6%	100.0%
<b>Fund Balance</b>							
Beginning Balance	179,929	182,715	182,715	182,715	182,715	100.0%	100.0%
Revenues Less Expenditures	<u>2,787</u>	<u>200</u>	<u>(94,947)</u>	<u>-</u>	<u>-</u>	0.0%	n/a
Ending Balance	<u>\$ 182,715</u>	<u>\$ 182,915</u>	<u>\$ 87,768</u>	<u>\$ 182,715</u>	<u>\$ 182,715</u>	99.9%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
300 Operating Supplies	\$ 9,783	\$ 9,900	\$ 10,242	\$ 17,400	\$ 17,400	175.8%	14.3%
400 Professional Svcs & Chgs	118,065	147,400	77,798	94,400	94,400	64.0%	77.5%
600 Capital	<u>19,366</u>	<u>17,500</u>	<u>6,908</u>	<u>10,000</u>	<u>10,000</u>	57.1%	8.2%
Total Expenditures	<u>\$ 147,213</u>	<u>\$ 174,800</u>	<u>\$ 94,947</u>	<u>\$ 121,800</u>	<u>\$ 121,800</u>	69.7%	100.0%

**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 - 168

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>168 Wellness Program</b>							
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 2,953	\$ 1,500	\$ 516	\$ 1,500	\$ 1,500	100.0%	100.0%
350 Small Tools & Equip	<u>6,483</u>	<u>7,500</u>	<u>9,342</u>	<u>15,000</u>	<u>15,000</u>	200.0%	100.0%
Total	9,437	9,000	9,858	16,500	16,500	183.3%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	10,220	13,000	9,082	13,000	13,000	100.0%	100.0%
420 Communications	24	500	30	500	500	100.0%	100.0%
430 Trans & Training	-	2,500	-	2,500	2,500	100.0%	100.0%
480 Repairs & Maintenance	17,707	20,000	18,191	20,000	20,000	100.0%	100.0%
490 Miscellaneous	<u>4,862</u>	<u>8,000</u>	<u>8,609</u>	<u>8,000</u>	<u>8,000</u>	100.0%	100.0%
Total	32,812	44,000	35,911	44,000	44,000	100.0%	100.0%
600 Capital Outlay							
640 Machinery & Equipment	<u>19,366</u>	<u>17,500</u>	<u>6,908</u>	<u>10,000</u>	<u>10,000</u>	57.1%	100.0%
Total Expenditures	<u>\$ 61,614</u>	<u>\$ 70,500</u>	<u>\$ 52,677</u>	<u>\$ 70,500</u>	<u>\$ 70,500</u>	100.0%	100.0%

## Employee Assistance Program - 169

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>169 Employee Assistance Prog</b>							
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 346	\$ 900	\$ 384	\$ 900	\$ 900	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
169 Employee Assistance Prog	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
410 Professional Services	83,606	82,000	38,466	44,000	44,000	53.7%	100.0%
430 Trans & Training	-	15,000	1,577	-	-	0.0%	n/a
490 Miscellaneous	1,647	6,400	1,843	6,400	6,400	100.0%	100.0%
Total	85,253	103,400	41,886	50,400	50,400	48.7%	100.0%
Total Expenditures	<u>\$ 85,599</u>	<u>\$104,300</u>	<u>\$ 42,270</u>	<u>\$ 51,300</u>	<u>\$ 51,300</u>	49.2%	100.0%

## Revenue

These revenues come from insurance premium savings from position vacancies.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Revenues	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 179,929	\$ 182,715	\$ 182,715	\$ 182,715	\$ 182,715	100.0%	100.0%
360 Miscellaneous Revenues	150,000	175,000	-	121,800	121,800	69.6%	100.0%
Total Revenues	<u>\$ 329,929</u>	<u>\$ 357,715</u>	<u>\$ 182,715</u>	<u>\$ 304,515</u>	<u>\$ 304,515</u>	85.1%	100.0%





# *Legal*

<u>Department</u>	<u>Fund</u>
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Legal	170*
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\* General Fund Department

# LEGAL

2016 Budgeted Staffing Levels

**M. KUNKLER**

Acting 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

**VACANT**

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**  
2016 BUDGET NARRATIVE

**LEGAL - 170**  
GENERAL FUND

*Acting City Attorney*

*Mark Kunkler*

**DEFINITION**

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

Service Unit(s): 152 & 153.

**PERFORMANCE STATISTICS**

	2014 Actual	2015 Prelim	2016 Proposed Budget
<b>Legal</b>			
Traffic and Criminal Case Arraignments in Municipal Court	2,610	2,850	2,900
Trials, Motions and Other Hearings	5,027	4,929	5,000
Municipal Court Citations Filed	3,114	3,300	3,400
Cases Actually Tried	7	9	10
Cases Set for Trial	1,719	1,859	1,900
Legislation Prepared	196	216	236
Legal Opinions Prepared	325	330	335
Pending Civil Suits Filed By or Against the City	39	37	39
Damage Claims Handled	100	111	111

**AUTHORIZED PERSONNEL**

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1120	City Attorney	1.00	1.00	1.00
1321	Senior Assistant City Attorney II <sup>(1)</sup>	2.00	3.00	3.00
1322	Senior Assistant City Attorney I <sup>(1)</sup>	1.00	0.00	0.00
1323	Assistant City Attorney II <sup>(2)</sup>	5.00	6.00	6.00
1324	Assistant City Attorney I	1.00	1.00	1.00
10510	Legal Assistant III <sup>(3)(4)</sup>	1.00	0.00	2.00
10511	Legal Assistant II <sup>(2)(4)</sup>	6.00	6.50	4.50
10512	Legal Assistant I	1.00	1.00	1.00
11810	Legal Department Office Supervisor <sup>(3)</sup>	0.00	1.00	1.00
<b>Total Personnel <sup>(5)</sup></b>		<b>18.00</b>	<b>19.50</b>	<b>19.50</b>

- (1) Senior Assistant City Attorney's advance to the next level once minimum requirements are met.
- (2) One full-time Assistant City Attorney 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) Two Legal Assistant II positions were upgraded to Legal Assistant III positions in 2016.
- (5) 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 170 Legal	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
152 Crim Justice Sls Tx .3%	\$ 177,458	\$ 191,030	\$ 186,171	\$ 191,530	\$ 261,941	137.1%	136.8%
152 Prosecution	818,062	920,936	890,110	895,090	949,783	103.1%	106.1%
153 Legal Counsel	372,513	413,105	376,884	395,856	433,313	104.9%	109.5%
Total Expenditures	<u>\$1,368,033</u>	<u>\$1,525,072</u>	<u>\$1,453,166</u>	<u>\$1,482,476</u>	<u>\$1,645,037</u>	107.9%	111.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 964,273	\$1,059,065	\$ 999,591	\$ 995,839	\$1,118,656	105.6%	68.0%
200 Benefits	305,015	331,557	302,776	331,557	348,321	105.1%	21.2%
Sub-Total Salaries & Benefits	1,269,288	1,390,621	1,302,367	1,327,395	1,466,976	105.5%	89.2%
300 Operating Supplies	13,918	16,500	19,522	16,500	17,500	106.1%	1.1%
400 Professional Svcs & Chgs	84,826	108,951	131,277	132,246	160,560	147.4%	9.8%
600 Capital Outlay	-	9,000	-	6,335	-	0.0%	0.0%
Total Expenditures	<u>\$1,368,033</u>	<u>\$1,525,072</u>	<u>\$1,453,166</u>	<u>\$1,482,476</u>	<u>\$1,645,037</u>	107.9%	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% - 152 .....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, and recently again approved by the voters in 2015. The Criminal Justice Sales Tax funds are being used to supplement criminal justice functions throughout Yakima County. The 2016 budget fully funds one Assistant City Attorney II 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. The 2016 budget includes a new Community Court program that was budgeted at \$56,000 for space rent and program administration.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>152 Crim Justice Sls Tx .3%</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 131,801	\$ 135,934	\$ 135,934	\$ 135,934	\$ 146,109	107.5%	107.5%
130 Special Pay	500	-	500	500	-	n/a	n/a
Total	132,301	135,934	136,434	136,434	146,109	107.5%	107.1%
200 Benefits	43,112	46,347	45,970	46,347	49,082	105.9%	105.9%
300 Operating Supplies							
310 Office & Oper Supplies	492	500	507	500	500	100.0%	100.0%
350 Small Tools & Equip	-	-	63	-	2,000	n/a	n/a
Total	492	500	570	500	2,500	500.0%	500.0%
400 Professional Svcs & Chgs							
410 Professional Services	-	5,000	1,750	5,000	61,000	1220.0%	1220.0%
430 Trans & Training	886	1,500	394	1,500	1,500	100.0%	100.0%
490 Miscellaneous	667	1,750	1,053	1,750	1,750	100.0%	100.0%
Total	1,553	8,250	3,198	8,250	64,250	778.8%	778.8%
Total Expenditures	\$ 177,458	\$ 191,030	\$ 186,171	\$ 191,530	\$ 261,941	137.1%	136.8%

**Prosecution - 152.....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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>152 Prosecution</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 549,176	\$ 634,498	\$ 620,070	\$ 613,486	\$ 666,550	105.1%	108.6%
120 Overtime	86	1,500	2	5	-	0.0%	0.0%
130 Special Pay	2,121	2,025	3,413	3,125	3,033	149.8%	97.1%
140 Retire/Term Cashout	13,385	3,700	8,154	8,165	3,700	100.0%	45.3%
Total	564,767	641,723	631,639	624,782	673,283	104.9%	107.8%
200 Benefits	190,847	206,608	190,041	206,608	211,995	102.6%	102.6%
300 Operating Supplies							
310 Office & Oper Supplies	4,390	4,500	4,525	4,500	4,500	100.0%	100.0%
320 Fuel	-	-	26	-	-	n/a	n/a
350 Small Tools & Equip	3,683	4,000	3,839	4,000	4,000	100.0%	100.0%
Total	8,073	8,500	8,390	8,500	8,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	24,522	28,000	25,646	24,800	26,500	94.6%	106.9%
420 Communications	7,370	7,604	8,287	9,087	6,404	84.2%	70.5%
430 Trans & Training	4,782	6,000	4,481	5,000	3,600	60.0%	72.0%
480 Repairs & Maintenance	2,093	3,000	1,977	2,313	2,000	66.7%	86.5%
490 Miscellaneous	15,607	19,500	19,649	14,000	17,500	89.7%	125.0%
Total	54,375	64,104	60,039	55,200	56,004	87.4%	101.5%
Total Expenditures	<u>\$ 818,062</u>	<u>\$ 920,936</u>	<u>\$ 890,110</u>	<u>\$ 895,090</u>	<u>\$ 949,783</u>	103.1%	106.1%

**Legal Counsel - 153..... Acting City Attorney, Mark Kunkler**

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>153 Legal Counsel</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 261,209	\$ 275,623	\$ 228,954	\$ 232,236	\$ 293,316	106.4%	126.3%
120 Overtime	46	-	2	2	-	n/a	n/a
130 Special Pay	2,069	1,985	2,562	2,385	2,147	108.2%	90.0%
140 Retire/Term Cashout	<u>3,881</u>	<u>3,800</u>	<u>-</u>	<u>-</u>	<u>3,800</u>	100.0%	n/a
Total	267,205	281,408	231,518	234,623	299,263	106.3%	127.6%
200 Benefits	71,056	78,602	66,765	78,602	87,243	111.0%	111.0%
300 Operating Supplies							
310 Office & Oper Supplies	5,091	6,500	9,778	6,500	5,500	84.6%	84.6%
320 Fuel	-	-	12	-	-	n/a	n/a
350 Small Tools & Equip	<u>263</u>	<u>1,000</u>	<u>772</u>	<u>1,000</u>	<u>1,000</u>	100.0%	100.0%
Total	5,354	7,500	10,562	7,500	6,500	86.7%	86.7%
400 Professional Svcs & Chgs							
410 Professional Services	9,100	10,000	47,770	50,000	18,000	180.0%	36.0%
420 Communications	1,666	2,751	2,007	2,751	2,741	99.6%	99.6%
430 Trans & Training	1,887	3,000	1,247	2,000	1,620	54.0%	81.0%
480 Repairs & Maintenance	2,093	4,000	1,807	2,200	2,500	62.5%	113.6%
490 Miscellaneous	<u>14,153</u>	<u>16,845</u>	<u>15,208</u>	<u>11,845</u>	<u>15,445</u>	91.7%	130.4%
Total	28,899	36,596	68,040	68,796	40,306	110.1%	58.6%
600 Capital Outlay							
640 Machinery & Equipment	<u>-</u>	<u>9,000</u>	<u>-</u>	<u>6,335</u>	<u>-</u>	0.0%	0.0%
Total Expenditures	<u>\$ 372,513</u>	<u>\$ 413,105</u>	<u>\$ 376,884</u>	<u>\$ 395,856</u>	<u>\$ 433,313</u>	104.9%	109.5%





# *Municipal Court*

<u>Department</u>	<u>Fund</u>
Municipal Court	180*

\* General Fund Department

# MUNICIPAL COURT

2016 Budgeted Staffing Levels

## S. WOODARD

Presiding Judge - Position No. 2 (Re-elected to four-year term 01/01/14)

12.12 Positions

### K. OLWELL

Judge  
Position No. 1

(Re-elected to  
four-year term  
01/01/14)

### C. EPPERSON

Finance & Budget  
Director

Logistical and  
Financial Services  
Support

### T. HANLON

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  
2016 BUDGET NARRATIVE

**MUNICIPAL COURT - 180**  
GENERAL FUND

*Judge*  
*Judge*  
*Court Commissioner*  
*Court Services Manager*

*Susan J. Woodard, Presiding*  
*Kelley C. Olwell*  
*Tamara Hanlon*  
*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**

	2014 Actual	2015 Prelim	2016 Proposed Budget
<b>Infractions (Non-Criminal)</b>			
Filings and Hearings			
Infractions Filed	13,331	13,080	13,080
Violations Charged	19,006	19,603	19,603
Mitigation Hearings	1,463	1,528	1,528
Contested Hearings	308	394	394
Show Cause Hearings	145	148	148
Other Hearings on Record and Deferred Findings	<u>1,654</u>	<u>1,746</u>	<u>1,746</u>
Total Filings and Hearings	35,907	36,499	36,499
Dispositions			
Infractions Paid	3,014	3,066	3,066
Failure to Respond	393	367	367
Committed	4,716	5,483	5,483
Not Committed	205	252	252
Dismissed	1,727	1,623	1,623
Amended	<u>7</u>	<u>3</u>	<u>3</u>
Total Disposed	10,062	10,794	10,794

	2014 Actual	2015 Prelim	2016 Proposed Budget
<b>Infractions (Non-Criminal)</b>			
Filings			
Citations Filed	3,114	3,327	3,327
Violations Charged	4,039	4,373	4,373
Trial Settings			
Non-Jury Trials Set	5	5	5
Jury Trials	1,714	1,894	1,894
Proceedings			
Arraignments	2,610	2,788	2,788
Non-Jury Trials	0	0	0
Jury Trials	7	10	10
Other Hearings	5,020	5,034	5,034
Dispositions			
Bail Forfeitures	1	0	0
Guilty	2,726	2,909	2,909
Not Guilty	3	7	7
Dismissed	1,230	1,359	1,359
Amended	85	180	180
Deferred / Driver/other	527	569	569
Prosecution Resumed	67	73	73

## 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	7.00	7.00	7.00
1424	Municipal Court Cashier	1.00	1.00	1.00
1425	Municipal Court Department Assistant	0.62	0.62	0.62
<b>Total Personnel</b>		<b>12.12</b>	<b>12.12</b>	<b>12.12</b>

## BUDGET SUMMARY

Dept 180 Municipal Court	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
155 Crim Justice Sls Tx .3%	\$ 235,528	\$ 275,957	\$ 239,194	\$ 263,213	\$ 276,750	100.3%	105.1%
155 Administration	<u>1,052,774</u>	<u>1,120,032</u>	<u>1,084,813</u>	<u>1,075,291</u>	<u>1,150,369</u>	102.7%	107.0%
Total Expenditures	<u>\$ 1,288,302</u>	<u>\$ 1,395,989</u>	<u>\$ 1,324,007</u>	<u>\$ 1,338,504</u>	<u>\$ 1,427,119</u>	102.2%	106.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 788,547	\$ 873,523	\$ 799,773	\$ 817,511	\$ 887,330	101.6%	62.2%
200 Benefits	248,680	293,084	250,090	284,241	301,836	103.0%	21.2%
Sub-Total Salaries & Benefits	1,037,227	1,166,607	1,049,863	1,101,752	1,189,167	101.9%	83.3%
300 Operating Supplies	24,294	22,000	28,567	22,000	22,000	100.0%	1.5%
400 Professional Svcs & Chgs	200,594	184,382	218,340	191,752	192,952	104.6%	13.5%
500 Intergovernmental Svcs	26,187	23,000	27,237	23,000	23,000	100.0%	1.6%
Total Expenditures	<u>\$ 1,288,302</u>	<u>\$ 1,395,989</u>	<u>\$ 1,324,007</u>	<u>\$ 1,338,504</u>	<u>\$ 1,427,119</u>	102.2%	100.0%

## EXPLANATORY NARRATIVE

### Criminal Justice Sales Tax .3% - 155

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
155 Crim Justice Sls Tx .3%	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 141,456	\$ 160,570	\$ 116,065	\$ 146,826	\$ 153,716	95.7%	104.7%
120 Overtime	426	2,000	744	2,000	2,000	100.0%	100.0%
130 Special Pay	1,000	-	1,600	1,000	1,000	n/a	100.0%
140 Retire/Term Cashout	-	-	8,552	-	-	n/a	n/a
Total	142,883	162,570	126,961	149,826	156,716	96.4%	104.6%
200 Benefits	55,843	63,387	48,843	63,387	70,034	110.5%	110.5%
300 Operating Supplies							
310 Office & Oper Supplies	5,000	5,000	-	5,000	5,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	31,802	45,000	63,390	45,000	45,000	100.0%	100.0%
Total Expenditures	<u>\$ 235,528</u>	<u>\$ 275,957</u>	<u>\$ 239,194</u>	<u>\$ 263,213</u>	<u>\$ 276,750</u>	100.3%	105.1%

## Administration - 155

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>155 Administration</b>							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$ 626,511	\$ 699,513	\$ 652,982	\$ 648,245	\$ 714,175	102.1%	110.2%
120 Overtime	2,863	4,000	1,946	4,000	4,000	100.0%	100.0%
130 Special Pay	4,860	1,440	5,491	5,440	2,440	169.4%	44.9%
140 Retire/Term Cashout	11,429	6,000	12,393	10,000	10,000	166.7%	100.0%
Total	645,664	710,953	672,812	667,685	730,615	102.8%	109.4%
200 Benefits	192,837	229,697	201,248	220,854	231,802	100.9%	105.0%
300 Operating Supplies							
310 Office & Oper Supplies	18,250	16,000	15,413	16,000	16,000	100.0%	100.0%
350 Small Tools & Equip	1,044	1,000	13,154	1,000	1,000	100.0%	100.0%
Total	19,294	17,000	28,567	17,000	17,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	133,093	105,000	121,197	115,000	115,000	109.5%	100.0%
420 Communications	7,601	8,882	7,774	7,752	7,652	86.2%	98.7%
430 Trans & Training	2,777	3,000	2,584	3,000	3,150	105.0%	105.0%
480 Repairs & Maintenance	1,916	1,500	1,963	1,500	1,500	100.0%	100.0%
490 Miscellaneous	23,403	21,000	21,432	19,500	20,650	98.3%	105.9%
Total	168,792	139,382	154,950	146,752	147,952	106.1%	100.8%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	26,187	23,000	27,237	23,000	23,000	100.0%	100.0%
Total Expenditures	<u>\$ 1,052,774</u>	<u>\$ 1,120,032</u>	<u>\$ 1,084,813</u>	<u>\$ 1,075,291</u>	<u>\$ 1,150,369</u>	102.7%	107.0%

### 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
Dedicated Revenue	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
330 Judicial Salary Contrib	\$ 45,458	\$ 46,000	\$ 44,322	\$ 43,500	\$ 44,000	95.7%	101.1%





# *Finance / Intergovernmental*

<b><u>Department</u></b>	<b><u>Fund</u></b>
Utility Customer Services	650*
Purchasing	670*
Financial Services	612*
Police Pension	681*
Firemen's Relief and Pension	612
State Examiner	613*
Position Vacancy	601*
Operating Transfers	600*
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
2004 LTGO Convention Center Bonds	287
Local Improvement District (LID) Debt Service	289/221
2008 Water Revenue Bonds	486/481
2008 Wastewater Revenue Bonds	488/483
2004 Irrigation System Revenue Bond	491
2012 Wastewater Revenue Bond	493/494

## **INTERGOVERNMENTAL**

Citywide Log of Outside and Intergovernmental Agencies	
Intergovernmental	590/804*

\* General Fund Department

# FINANCE

2016 Budgeted Staffing Levels

## C. EPPERSON

Director of Finance & Budget

35.00 Positions

**R. DUKART**  
Utility & Finance  
Assistant

**T. LEWIS**  
Financial 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

**S. OWNBY\***  
Purchasing  
Manager

### 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

**J. DEAN**  
Utility Services  
Manager

### UTILITY SERVICES

13.00 Positions

Water, Wastewater,  
Irrigation, Refuse &  
Stormwater  
  
Account Services  
Customer Relations  
Meter Reading  
Billing  
Field Services  
Collections  
Parking Enforcement

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

**UTILITY CUSTOMER SERVICES - 650**  
GENERAL FUND

*Finance & Budget Director*  
*Acting Utility Services Manager*

*Cindy Epperson*  
*James Dean*

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**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; 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 2<sup>nd</sup> phase of a business process analysis further analyzing division needs and producing a needs document for new utility service software, which was completed in 1<sup>st</sup> quarter 2015.

In July of 2015 The City of Yakima Utility Services Division entered into a contract with N. Harris Computer Corporation to install a new Utility account management software system called Cayenta Utilities.

The major undertaking in 2016 will be to continue the implementation of this new Utility Billing software system, which is tentatively scheduled to “go live” mid-summer 2016. This new systems will have a broader array of customer payment options and self-monitoring.

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.

In May of 2015 the position of Utility Service Specialist was created and filled to better address the needs of the division in relation to the newly implemented AMI system. The position replaced and was filled by one of the three existing Water Service Specialists positions.

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. The Parking component of this budget is not being reimbursed by the utilities. Parking ticket revenue is partially funding this operation.

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

## PERFORMANCE STATISTICS

<b>Utility Services</b>	<b>2014 Actual</b>	<b>2015 Prelim</b>	<b>2016 Proposed Budget</b>
New Accounts Started	6,217	5,912	6,000
Meters Read <sup>(1)</sup>	110,000	5,120	3,000
Customer Service Calls Answered <sup>(2)</sup>	77,252	78,284	79,000
Bills Issued	200,482	207,235	215,000
Suspension Notices Issued <sup>(3)</sup>	36,407	38,275	40,000
Delinquent Bills in Collection <sup>(4)</sup>	1,008	1,652	2,000
<b>Parking</b>			
Parking Citations Issued <sup>(5)</sup>	3,575	2,874	2,800
Unmetered Space Available – Downtown Business District	3,800	4,052	4,212
Spaces Available City Lots <sup>(6)</sup>	428	428	588

- (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 1<sup>st</sup> 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.
- (6) Parking space availability includes the county owned Courthouse visitor lots and the City Hall Visitor Lot.

## AUTHORIZED PERSONNEL

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1242	Utility Services Manager	1.00	1.00	1.00
6610	Parking Enforcement Officer <sup>(1)</sup>	0.00	2.00	2.00
7311	Water Service Specialist <sup>(2)</sup>	0.00	2.00	2.00
7315	Utility Service Representative <sup>(3)</sup>	7.75	7.00	7.00
7320	Utility Services Billing Representative <sup>(4)</sup>	0.00	1.00	1.00
7325	Utility Services Specialist <sup>(4)</sup>	0.00	1.00	1.00
14301	Utility Services Supervisor <sup>(5)</sup>	1.00	0.00	0.00
Total Personnel <sup>(6)</sup>		9.75	14.00	14.00

- (1) The Parking Enforcement Officers were moved to Utility Services in 2015.
- (2) Three Water Services Specialists, who were supervised by Water, were moved back 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.
- (3) Deleted 0.75 Utility Services Representative mid-year 2014 due to a reorganization.
- (4) Replaced one existing Water Service Specialists with the new position of Utility Services Specialists mid-year 2015.
- (5) Replaced the Utility Service Supervisor with the Utility Services Billing Representative mid-year 2014 due to a reorganization.
- (6) Utility Services funds portions of the Finance Director (.15), Administrative Assistant (.25) Accountant (1.00) and a Specialist (.50). Utility Services also has 1.05 FTE's funded by Finance.

## BUDGET SUMMARY

Dept 650 Utility Customer Svc	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
651 Utility Meter Services	\$ 31,623	\$ 249,368	\$ 242,513	\$ 249,968	\$ 270,427	108.4%	108.2%
652 Utility Customer Service	1,266,215	1,121,101	1,128,798	1,107,674	1,195,735	106.7%	108.0%
653 Parking	179,240	185,051	142,944	156,599	173,136	93.6%	10.6%
Total Expenditures	<u>\$ 1,477,078</u>	<u>\$ 1,555,520</u>	<u>\$ 1,514,256</u>	<u>\$ 1,514,241</u>	<u>\$ 1,639,299</u>	105.4%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 712,102	\$ 737,272	\$ 765,019	\$ 717,784	\$ 823,512	111.7%	50.2%
200 Benefits	256,294	286,958	285,922	290,020	305,732	106.5%	18.7%
Sub-Total Salaries & Benefits	968,395	1,024,230	1,050,942	1,007,804	1,129,244	110.3%	68.9%
300 Operating Supplies	31,771	35,500	30,828	38,500	18,500	52.1%	1.1%
400 Professional Svcs & Chgs	474,911	446,705	413,382	448,937	468,554	104.9%	28.6%
600 Capital Outlay	-	47,085	17,104	17,000	15,000	31.9%	0.9%
Transfers Out	2,000	2,000	2,000	2,000	8,000	400.0%	0.5%
Total Expenditures	<u>\$ 1,477,078</u>	<u>\$ 1,555,520</u>	<u>\$ 1,514,256</u>	<u>\$ 1,514,241</u>	<u>\$ 1,639,299</u>	105.4%	100.0%

## EXPLANATORY NARRATIVE

### Utility Meter Services - 651

This service unit provides business meter reading services. It should be noted that most of these staffing costs were included in service unit 652 in 2014.

*Account 410 Professional Services* – This account covers the cost of the maintenance and support agreement for the automated meter reading system.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>651 Utility Meter Services</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 13,534	\$ 145,100	\$ 144,189	\$ 145,100	\$ 148,722	102.5%	102.5%
120 Overtime	62	-	408	400	400	n/a	100.0%
130 Special Pay	-	-	1,500	1,800	1,500	n/a	83.3%
140 Retire/Term Cashout	-	2,000	2,796	2,000	2,000	100.0%	100.0%
Total	13,595	147,100	148,893	149,300	152,622	103.8%	102.2%
200 Benefits	5,476	65,568	64,223	65,568	67,505	103.0%	103.0%
300 Operating Supplies							
320 Fuel	547	12,000	5,844	6,500	6,500	54.2%	100.0%
350 Small Tools & Equip	994	-	31	500	1,000	n/a	200.0%
Total	1,541	12,000	5,875	7,000	7,500	62.5%	107.1%
400 Professional Svcs & Chgs							
410 Professional Services	10,464	11,000	14,456	14,000	26,000	236.4%	185.7%
420 Communications	-	1,200	2,293	3,600	2,800	233.3%	77.8%
480 Repairs & Maintenance	144	10,500	4,775	8,500	9,000	85.7%	105.9%
490 Miscellaneous	402	-	-	-	-	n/a	n/a
Total	11,010	22,700	21,523	26,100	37,800	166.5%	144.8%
Transfers Out	-	2,000	2,000	2,000	5,000	250.0%	250.0%
Total Expenditures	\$ 31,623	\$ 249,368	\$ 242,513	\$ 249,968	\$ 270,427	108.4%	108.2%

### Utility Customer Services - 652

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

*Account 100 Salaries and Wages* – Because of the utility billing software implementation, additional support of an Accountant is allocated to this function (.75 FTE). Also, temporary salaries were increased to cover daily operations when current permanent staff is involved in testing the new system.

*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 included the retirement cash out of a long-time Accountant who supported 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>652 Utility Customer Service</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 602,301	\$ 477,514	\$ 510,531	\$ 461,772	\$ 568,352	119.0%	123.1%
120 Overtime	2,109	2,000	198	600	3,000	150.0%	500.0%
130 Special Pay	12,111	6,651	6,176	5,700	6,136	92.3%	107.6%
140 Retire/Term Cashout	29,058	19,937	20,805	21,437	5,000	25.1%	23.3%
Total	645,578	506,102	537,709	489,509	582,488	115.1%	119.0%
200 Benefits	227,937	179,381	186,258	181,443	200,348	111.7%	110.4%
300 Operating Supplies							
310 Office & Oper Supplies	3,204	4,500	3,245	4,500	4,500	100.0%	100.0%
320 Fuel	10,277	-	-	-	-	n/a	n/a
350 Small Tools & Equip	16,565	18,000	18,485	20,000	3,000	16.7%	15.0%
Total	30,046	22,500	21,730	24,500	7,500	33.3%	30.6%
400 Professional Svcs & Chgs							
410 Professional Services	230,638	239,760	229,114	233,771	264,148	110.2%	113.0%
420 Communications	86,606	102,772	104,235	97,451	99,751	97.1%	102.4%
430 Trans & Training	3,936	5,500	4,708	7,000	7,650	139.1%	109.3%
480 Repairs & Maintenance	13,914	35,000	-	35,000	10,000	28.6%	28.6%
490 Miscellaneous	25,560	20,000	27,941	22,000	23,850	119.3%	108.4%
Total	360,654	403,032	365,998	395,222	405,399	100.6%	102.6%
600 Capital Outlay							
640 Machinery & Equipment	-	10,085	17,104	17,000	-	0.0%	0.0%
Transfers Out	2,000	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 1,266,215</u>	<u>\$ 1,121,101</u>	<u>\$ 1,128,798</u>	<u>\$ 1,107,674</u>	<u>\$ 1,195,735</u>	106.7%	108.0%

### **Parking - 653**

This service unit is responsible for parking enforcement within the City of Yakima. It is funded primarily by parking ticket revenue.

*Account 410 Professional Services* – This account pays for access to vehicle registrations and maintenance costs of the electronic ticketing software system. The parking system was replaced in 2015.

*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 in 2015. However, to more effectively do this job, a second enforcement vehicle was included in the 2015 budget – this was not purchased in 2015 and is being carried forward into 2016.

*Transfers Out* – There has not been a replacement fund for the parking enforcement vehicle. This transfer is to the equipment Rental Fund to build up available funding when future replacement is required.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>653 Parking</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 51,604	\$ 82,469	\$ 77,102	\$ 77,875	\$ 86,122	104.4%	110.6%
120 Overtime	219	1,000	311	100	500	50.0%	500.0%
130 Special Pay	1,090	600	1,005	1,000	1,780	296.7%	178.0%
140 Retire/Term Cashout	15	-	-	-	-	n/a	n/a
Total	52,928	84,069	78,418	78,975	88,402	105.2%	111.9%
200 Benefits	22,881	42,009	35,442	43,009	37,879	90.2%	88.1%
300 Operating Supplies							
310 Office & Oper Supplies	-	1,000	1,402	2,500	1,500	150.0%	60.0%
320 Fuel	184	-	1,821	2,000	2,000	n/a	100.0%
350 Small Tools & Equip	-	-	-	2,500	-	n/a	n/a
Total	184	1,000	3,223	7,000	3,500	350.0%	50.0%
400 Professional Svcs & Chgs							
410 Professional Services	4,789	8,000	5,320	8,000	8,000	100.0%	100.0%
420 Communications	659	1,681	4,406	3,881	4,381	260.6%	112.9%
470 Public Utility Services	8,724	11,292	10,843	10,134	10,874	96.3%	107.3%
480 Repairs & Maintenance	88,872	-	5,286	5,500	2,000	n/a	36.4%
490 Miscellaneous	203	-	6	100	100	n/a	100.0%
Total	103,247	20,973	25,861	27,615	25,355	120.9%	91.8%
600 Capital Outlay							
640 Machinery & Equipment	-	37,000	-	-	15,000	40.5%	n/a
Transfers Out	-	-	-	-	3,000	n/a	n/a
Total Expenditures	\$ 179,240	\$ 185,051	\$ 142,944	\$ 156,599	\$ 173,136	93.6%	110.6%

### 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Dedicated Revenue</b>							
340 Chrgs f/Goods & Svcs	\$ 1,019,737	\$ 1,321,395	\$ 1,358,455	\$ 1,357,000	\$ 1,473,000	111.5%	108.5%
350 Fines and Forfeits	50,226	100,000	61,243	65,000	65,000	65.0%	100.0%
360 Miscellaneous Revenues	188	150	158	200	200	133.3%	100.0%
Total Revenue	\$ 1,070,151	\$ 1,421,545	\$ 1,419,856	\$ 1,422,200	\$ 1,538,200	108.2%	108.2%



**PURCHASING - 670**  
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."

Service Unit(s): 672.

**PERFORMANCE STATICS**

City	2014 Actual	2015 Preliminary	2016 Proposed Budget
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	49	37	50
Formal Sealed Bids Processed (over \$25,000)	35	33	35
Written & Informal Quotes Processed (\$7,500 to \$25,000)	7	21	20
Number of Units Surplus Disposed of / Gross Revenues	699/\$252,041	292/\$295,664	400/\$200,000
Dollar Value of Purchase Orders Processed	\$9,502,270	\$13,673,454	\$11,500,000
Number / Dollar Value of Tenure Contracts Administered	80/\$13,126,497	86/\$15,140,405	85/\$15,000,000
Total Dollar Value of Contractual Responsibility	\$24,413,520	\$32,775,200	\$28,500,000

County	2014 Actual	2015 Preliminary	2016 Proposed Budget
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	40	64	50
Formal Sealed Bids Processed (over \$25,000)	10	9	10
Written & Informal Quotes Processed (\$5,000 to \$25,000)	47	2	26
Number of Units Surplus Disposed of / Gross Revenues	1,818/\$63,985	1,134/\$165,964	500/\$150,000
Dollar Value of Purchase Orders Processed	\$3,893,153	\$5,964,554	\$5,000,000
Number / Dollar Value of Tenure Contracts Administered	60/\$16,933,097	57/\$25,924,171	65/\$17,000,000
Total Dollar Value of Contractual Responsibility	\$23,467,737	\$34,690,093	\$25,000,000
<b>Joint (both City and County)</b>			
Formal Sealed Bids Processed (over \$25,000)	9	11	12
Dollar Value of Tenure Contracts Administered	\$6,426,240	\$6,762,709	\$7,000,000
<b>Total City/County Contractual Responsibility</b>	<b>\$54,307,497</b>	<b>\$67,465,293</b>	<b>\$60,000,000</b>

## AUTHORIZED PERSONNEL

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1232	City/County Procurement Manager	1.00	1.00	1.00
2231	Buyer I <sup>(1)</sup>	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
<b>Total Personnel<sup>(1)</sup></b>		<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

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

## BUDGET SUMMARY

Dept 670 Purchasing	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
672 Purchasing	\$559,928	\$654,699	\$609,968	\$622,238	\$630,092	96.2%	101.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<b>Exp Summary By Type</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
100 Salaries & Wages	\$402,563	\$446,552	\$435,203	\$441,842	\$447,297	100.2%	71.0%
200 Benefits	133,664	149,012	147,404	149,012	154,639	103.8%	24.5%
Sub-Total Salaries & Benefits	536,227	595,564	582,607	590,854	601,936	101.1%	95.5%
300 Operating Supplies	9,047	10,200	10,157	10,277	9,148	89.7%	1.5%
400 Professional Svcs & Chgs	14,653	48,935	17,205	21,107	19,008	38.8%	3.0%
Total Expenditures	<u>\$559,928</u>	<u>\$654,699</u>	<u>\$609,968</u>	<u>\$622,238</u>	<u>\$630,092</u>	96.2%	100.0%

## EXPLANATORY NARRATIVE

### Purchasing - 672

Yakima County has contracted with the City for Purchasing Services through in Interlocal Agreement since November, 2009. Actual time was tracked for both entities and for Jan 1 through May 31, 2015, the County will provide 47% (up 1%) of Purchasing's total budget, plus \$3,779 annually for a City Service Charge.

*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* – Account 410 Professional Services – \$25,000 was added 2015 to facilitate purchase of automated e-procurement system. The software cost much less than anticipated. Going forward, the cost is the ongoing maintenance cost of the new system, as well as public auction expenses.

*Account 430 Transportation & Training* – Used for Division travel for staff to maintain CPPB and CPPO certifications, which requires continuing professional education points each year and is a requirement of respective jobs.

*Account 490 Miscellaneous* – This account is used for conference registrations, subscriptions and other miscellaneous charges.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>672 Purchasing</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 397,501	\$ 438,852	\$ 431,611	\$ 438,852	\$ 444,797	101.4%	101.4%
120 Overtime	-	5,000	-	-	-	n/a	n/a
130 Special Pay	5,062	2,700	2,990	2,990	2,500		
140 Retire/Term Cashout	-	-	602	-	-	n/a	n/a
Total	402,563	446,552	435,203	441,842	447,297	100.2%	101.2%
200 Benefits	133,664	149,012	147,404	149,012	154,639	103.8%	103.8%
300 Operating Supplies							
310 Office & Oper Supplies	6,480	6,200	5,605	5,200	5,148	83.0%	99.0%
350 Small Tools & Equip	2,568	4,000	4,552	5,077	4,000	100.0%	78.8%
Total	9,047	10,200	10,157	10,277	9,148	89.7%	89.0%
400 Professional Svcs & Chgs							
410 Professional Services	315	27,500	7,867	7,079	7,500	27.3%	105.9%
420 Communications	2,108	3,435	2,221	2,263	2,083	60.6%	92.0%
430 Trans & Training	4,016	6,500	3,052	4,265	3,780	58.2%	88.6%
480 Repairs & Maintenance	-	1,000	81	500	500	50.0%	100.0%
490 Miscellaneous	8,214	10,500	3,984	7,000	5,145	49.0%	73.5%
Total	14,653	48,935	17,205	21,107	19,008	38.8%	90.1%
Total Expenditures	<u>\$ 559,928</u>	<u>\$ 654,699</u>	<u>\$ 609,968</u>	<u>\$ 622,238</u>	<u>\$ 630,092</u>	96.2%	101.3%

## Dedicated Revenue

Revenues are received from Yakima County per an interlocal agreement for purchasing services. This function is also included in the City Service Charge.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Dedicated Revenue</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
330 Intergov't Revenues	\$ 229,531	\$ 266,193	\$ 305,909	\$ 287,293	\$ 298,737	112.2%	104.0%

***FINANCIAL SERVICES - 612***  
GENERAL FUND

*Finance & Budget Director*  
*Financial Services Manager*

*Cindy Epperson*  
*Tara Lewis*

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**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.

**2016 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. The most impactful of these requiring the dedication of a full time accountant is the Cayenta implementation.

New software was implemented in January 2014 after an intensive two year process to replace the antiquated Financial and Work Management systems. Currently, a project to implement Cayenta's Utility Billing and Accounts Receivable software is in process and is expected to "go live" in the summer of 2016. Because of the revenue recognition, enhanced web-based customer services and integration to the Financial and Work Management systems, Finance is highly involved again in this new implementation.

Other projects in 2016 include the financial processes impacted from the implementation of SmartGov by the Licenses and Permits division, the capital financing and financial administration of the public works portions of the new SOZO Sports Complex and numerous other City initiatives that require financial projections, capital financing and financial management to come to fruition.

**Summary** – The overarching goal of the Finance Departments 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

	2014 Actual	2015 Prelim	2016 Proposed Budget
<b>Accounting Functions</b>			
Expenditures <sup>(1)</sup>	\$198.9	\$223.7	\$228.1
Capital Projects <sup>(1)</sup>	\$41.3	\$51.9	\$57.2
Invoices Processed	24,431	24,253	24,500
Number of Grants Administered	47	40	40
Payroll Warrants Issued	9,820	10,057	10,288
Payroll and Benefits Paid <sup>(1)</sup>	\$66.6	\$69.3	\$72.1
Employees Paid (Perm and Part Time) Average Monthly	787	805	823
Claims Warrants Issued	10,177	10,845	11,000
Dollar Amount of Claims Paid <sup>(1)</sup>	\$72.9	\$55.9	\$70.0
Number of Funds	73	73	73
Number of Full Accrual Funds	32	32	32
LID's in Process	0	0	0
<b>Treasury Functions</b>			
Revenue Received <sup>(1)</sup>	\$200.8	\$210.6	\$216.1
Invoices Generated	3,646	5,030	5,000
GO and Revenue Debt Issues Administered	18	18	19
LID's Closed (Establish Notes and redeem LID Warrants)	0	0	0
Intergovernmental Loans Administered	22	20	18
Special Assessment Notes / Bonds	5	5	5
GO and Revenue Debt Service Payments Made <sup>(1)</sup>	\$6.3	\$7.2	\$7.8
<b>Impact</b>			
Investment Income <sup>(1)</sup>	\$0.5	\$0.4	\$0.4
Average Total Portfolio Managed <sup>(1)</sup>	\$53.8	\$54.2	\$54.2

(1) Numbers in millions.

## AUTHORIZED PERSONNEL

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 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 <sup>(1)</sup>	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
<b>Total Personnel <sup>(2)</sup></b>		<b>15.00</b>	<b>15.00</b>	<b>15.00</b>

(1) Two position are currently under filled with an accountant.

(2) 1.90 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 612 Financial Services	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
612 Finance	\$ 1,502,372	\$ 1,605,263	\$ 1,520,241	\$ 1,576,332	\$ 1,529,538	95.3%	97.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 1,018,114	\$ 1,088,001	\$ 1,058,953	\$ 1,066,870	\$ 1,034,783	95.1%	67.7%
200 Benefits	304,739	339,943	319,337	339,943	331,314	97.5%	21.7%
Sub-Total Salaries & Benefits	1,322,853	1,427,944	1,378,290	1,406,813	1,366,097	95.7%	89.3%
300 Operating Supplies	23,436	20,000	15,745	20,000	20,000	100.0%	1.3%
400 Professional Svcs & Chgs	156,084	157,319	126,207	149,519	143,441	91.2%	9.4%
Total Expenditures	<u>\$ 1,502,372</u>	<u>\$ 1,605,263</u>	<u>\$ 1,520,241</u>	<u>\$ 1,576,332</u>	<u>\$ 1,529,538</u>	95.3%	100.0%

## EXPLANATORY NARRATIVE

### Financial - 612

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.

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

*Account 140 Retirement/Termination Cashout* – The 2015 budget included 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 professionals, such as armored car depository services and printing/publishing.

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>612 Finance</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>2015 Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 974,554	\$ 1,010,735	\$ 976,317	\$ 985,196	\$ 1,004,610	99.4%	102.0%
120 Overtime	27,084	16,000	22,804	22,000	16,000	100.0%	72.7%
130 Special Pay	6,124	1,953	5,285	5,091	4,173	213.6%	82.0%
140 Retire/Term Cashout	10,352	59,313	54,547	54,583	10,000	16.9%	18.3%
Total	1,018,114	1,088,001	1,058,953	1,066,870	1,034,783	95.1%	97.0%
200 Benefits	304,739	339,943	319,337	339,943	331,314	97.5%	97.5%
300 Operating Supplies							
310 Office & Oper Supplies	15,070	16,000	13,059	16,000	16,000	100.0%	100.0%
350 Small Tools & Equip	8,366	4,000	2,686	4,000	4,000	100.0%	100.0%
Total	23,436	20,000	15,745	20,000	20,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	107,054	107,718	93,415	107,718	98,590	91.5%	91.5%
420 Communications	10,746	11,651	11,173	11,651	11,651	100.0%	100.0%
430 Trans & Training	6,769	7,500	7,634	6,500	6,750	90.0%	103.8%
440 Taxes & Assessments	-	100	(1)	100	100	100.0%	100.0%
480 Repairs & Maintenance	-	150	-	150	150	100.0%	100.0%
490 Miscellaneous	31,515	30,200	13,985	23,400	26,200	86.8%	112.0%
Total	156,084	157,319	126,207	149,519	143,441	91.2%	95.9%
Total Expenditures	<u>\$ 1,502,372</u>	<u>\$ 1,605,263</u>	<u>\$ 1,520,241</u>	<u>\$ 1,576,332</u>	<u>\$ 1,529,538</u>	95.3%	97.0%



FINANCE  
2016 BUDGET NARRATIVE

**POLICE PENSION - 681**  
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 681 Police Pension	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
681 Prior Police Pensions	\$ 1,193,161	\$ 1,167,200	\$ 1,036,311	\$ 1,084,490	\$ 1,104,060	94.6%	101.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	of Total
200 Benefits	\$ 511,883	\$ 473,800	\$ 441,551	\$ 449,110	\$ 410,800	86.7%	37.2%
Sub-Total Salaries & Benefits	511,883	473,800	441,551	449,110	410,800	86.7%	37.2%
300 Operating Supplies	119	200	-	200	200	100.0%	0.0%
400 Professional Svcs & Chgs	681,159	693,200	594,760	635,180	693,060	100.0%	62.8%
Total Expenditures	<u>\$ 1,193,161</u>	<u>\$ 1,167,200</u>	<u>\$ 1,036,311</u>	<u>\$ 1,084,490</u>	<u>\$ 1,104,060</u>	94.6%	100.0%

**EXPLANATORY NARRATIVE**

**Prior Police Pensions - 681**

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	\$410,800
Medical Benefits	680,800
Administrative Costs	<u>12,460</u>
<b>Total</b>	<b>\$1,104,060</b>

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>681 Prior Police Pensions</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
200 Benefits							
290 Pension/Death Benefits	\$ 511,883	\$ 473,800	\$ 441,551	\$ 449,110	\$ 410,800	86.7%	91.5%
300 Operating Supplies							
310 Office/Oper Supplies	119	200	0	200	200	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	677,604	688,600	591,302	630,480	688,800	100.0%	109.3%
420 Communications	104	200	500	300	300	150.0%	100.0%
430 Trans & Training	3,337	3,400	2,958	3,400	3,060	90.0%	90.0%
490 Miscellaneous	<u>114</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>900</u>	90.0%	90.0%
Total	<u>681,159</u>	<u>693,200</u>	<u>594,760</u>	<u>635,180</u>	<u>693,060</u>	100.0%	109.1%
Total Expenditures	<u>\$ 1,193,161</u>	<u>\$ 1,167,200</u>	<u>\$ 1,036,311</u>	<u>\$ 1,084,490</u>	<u>\$ 1,104,060</u>	94.6%	101.8%

**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 682 Fire Relief & Pension	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
682 Prior Fire Pensions	\$ 1,241,643	\$ 1,380,282	\$ 1,220,818	\$ 1,262,907	\$ 1,349,628	97.8%	106.9%
<b>Rev Summary By Type</b>							
310 Taxes	1,192,883	1,207,500	1,182,452	1,210,500	1,240,760	102.8%	102.5%
330 Intergov't Revenues	81,694	72,838	82,768	82,768	83,000	114.0%	100.3%
360 Miscellaneous Revenues	500	500	500	500	500	100.0%	100.0%
Total Revenues	<u>1,275,077</u>	<u>1,280,838</u>	<u>1,265,720</u>	<u>1,293,768</u>	<u>1,324,260</u>	103.4%	102.4%
<b>Fund Balance</b>							
Beginning Balance	941,110	974,543	974,543	974,543	1,005,404	103.2%	103.2%
Revenues Less Expenditures	33,433	(99,444)	44,902	30,861	(25,368)	25.5%	82.2%
Ending Balance	<u>\$ 974,543</u>	<u>\$ 875,099</u>	<u>\$ 1,019,445</u>	<u>\$ 1,005,404</u>	<u>\$ 980,036</u>	112.0%	97.5%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	%
	Actual	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
200 Benefits	\$ 624,202	\$ 642,100	\$ 621,267	\$ 625,900	\$ 615,000	95.8%	45.6%
Sub-Total Salaries & Benefits	624,202	642,100	621,267	625,900	615,000	95.8%	45.6%
300 Operating Supplies	119	150	-	150	150	100.0%	0.0%
400 Professional Svcs & Chgs	617,322	738,032	599,552	636,857	734,478	99.5%	54.4%
Total Expenditures	<u>\$ 1,241,643</u>	<u>\$ 1,380,282</u>	<u>\$ 1,220,818</u>	<u>\$ 1,262,907</u>	<u>\$ 1,349,628</u>	97.8%	100.0%

## EXPLANATORY NARRATIVE

### Prior Fire Pensions - 682

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	\$614,500
Medical Benefits	616,575
Contingency	50,000
Administrative Costs	68,553
<b>Total</b>	<b><u>\$1,349,628</u></b>

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>682 Prior Fire Pensions</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
200 Benefits	\$ 624,202	\$ 642,100	\$ 621,267	\$ 625,900	\$ 615,000	95.8%	98.3%
300 Operating Supplies							
310 Office/Oper Supplies	119	150	-	150	150	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	613,247	685,132	595,738	631,957	679,578	99.2%	107.5%
420 Communications	274	200	286	200	200	100.0%	100.0%
430 Trans & Training	3,682	2,000	3,528	4,000	4,000	200.0%	100.0%
490 Miscellaneous	120	50,700	-	700	50,700	100.0%	7242.9%
Total	617,322	738,032	599,552	636,857	734,478	99.5%	115.3%
Total Expenditures	<u>\$1,241,643</u>	<u>\$1,380,282</u>	<u>\$1,220,818</u>	<u>\$1,262,907</u>	<u>\$1,349,628</u>	97.8%	106.9%

### Revenue

These benefits are supported by property taxes, an allocation of fire insurance premium tax from the state, and reserves. The 2016 property tax allocation represents about \$.2121 per \$1,000 of assessed valuation or 7% of the total general property tax levy for 2016. 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Revenues	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 941,110	\$ 974,543	\$ 974,543	\$ 974,543	\$ 1,005,404	103.2%	103.2%
310 Taxes	1,192,883	1,207,500	1,182,452	1,210,500	1,240,760	102.8%	102.5%
330 Intergov't Revenues	81,694	72,838	82,768	82,768	83,000	114.0%	100.3%
360 Miscellaneous Revenues	500	500	500	500	500	100.0%	100.0%
Total Revenues	<u>\$ 2,216,187</u>	<u>\$ 2,255,381</u>	<u>\$ 2,240,263</u>	<u>\$ 2,268,311</u>	<u>\$ 2,329,664</u>	103.3%	102.7%

FINANCE  
2016 BUDGET NARRATIVE

**STATE EXAMINER - 613**  
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 613 State Auditor	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
613 State Auditor	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 109,905	\$ 110,000	\$ 127,429	\$ 115,000	\$ 113,000	102.7%	98.3%

FINANCE  
2016 BUDGET NARRATIVE

**POSITION VACANCY - 601**  
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 601 Position Vacancy	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
601 Position Vacancy	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ -	\$ (1,025,000)	\$ -	\$ -	\$ (1,085,000)	105.9%	n/a

FINANCE  
2016 BUDGET NARRATIVE

**OPERATING TRANSFERS - 600**  
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): 600.

**EXPLANATORY NARRATIVE**

**Operating Transfers - 600**

The General Fund is budgeted to make transfers for the following purposes in 2015 and 2016:

<b>Fund</b>	<b>2015 Year-End Estimate</b>	<b>2016 Proposed Budget</b>
SunDome Debt Service	\$110,000	\$109,234
Parks and Recreation Utility Tax (3.5%)	1,426,035	1,450,000
Law and Justice Capital Utility Tax (0.5%)	204,000	206,500
Public Safety Communications Fund Portion of Telephone Tax	880,000	930,000
Fire Capital – Ladder Truck Debt Service	72,225	75,300
Debt Service for Street Project	2,024,789	2,023,205
Cash available for City-wide Street Improvement	20,811	45,306
<b>Total Transfers</b>	<b>\$4,737,860</b>	<b>\$4,839,545</b>

<b>Dept 600 Transfers</b>	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>
	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>% Chng</b>	<b>% Chng</b>
<b>600 Operating Transfers</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
500 Intergovernmental Svcs							
550 Interfund Subsidies	\$ 5,007,938	\$ 4,793,875	\$ 4,750,225	\$ 4,737,860	\$ 4,839,545	101.0%	102.1%



**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).

Service Unit(s): 276.

**BUDGET SUMMARY**

Dept 172 Public Facilities Dist	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
276 Public Facilities District	\$ 636,991	\$ 748,220	\$ 738,730	\$ 748,220	\$ 727,720	97.3%	97.3%
<b>Rev Summary By Type</b>							
330 Intergov't Revenues	796,002	816,000	831,341	820,000	828,000	108.1%	103.9%
360 Miscellaneous Revenues	750	750	750	750	750	100.0%	100.0%
Total Revenues	<u>796,752</u>	<u>816,750</u>	<u>832,091</u>	<u>820,750</u>	<u>828,750</u>	101.5%	101.0%
<b>Fund Balance</b>							
Beginning Balance	261,465	421,225	421,225	421,225	493,755	117.2%	117.2%
Revenues Less Expenditures	<u>159,760</u>	<u>68,530</u>	<u>93,361</u>	<u>72,530</u>	<u>101,030</u>	147.4%	139.3%
Ending Balance	<u>\$ 421,225</u>	<u>\$ 489,755</u>	<u>\$ 514,586</u>	<u>\$ 493,755</u>	<u>\$ 594,785</u>	121.4%	120.5%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
400 Other Services/Charges	\$ 11,991	\$ 31,000	\$ 21,510	\$ 31,000	\$ 15,000	48.4%	2.1%
Transfers Out	<u>625,000</u>	<u>717,220</u>	<u>717,220</u>	<u>717,220</u>	<u>712,720</u>	99.4%	97.9%
Total Expenditures	<u>\$ 636,991</u>	<u>\$ 748,220</u>	<u>\$ 738,730</u>	<u>\$ 748,220</u>	<u>\$ 727,720</u>	97.3%	100.0%

## EXPLANATORY NARRATIVE

### Public Facilities District - 276

*Account 490 Miscellaneous* – The miscellaneous account includes administrative costs of the PFD of \$15,000.

*Transfers Out* – represents transfers to other funds for debt service on the Convention Center bonds issued in 2002 (\$457,720 to fund 272) a transfer to the Tourist Promotion/Convention Center fund (\$100,000 to fund 170) to support operations of the expanded facility and a transfer to Convention Center Capital (\$155,000 to fund 370).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
<b>276 Public Facilities District</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 11,991	\$ 31,000	\$ 21,510	\$ 31,000	\$ 15,000	48.4%	48.4%
Transfers Out	625,000	717,220	717,220	717,220	712,720	99.4%	99.4%
Total Expenditures	<u>\$ 636,991</u>	<u>\$ 748,220</u>	<u>\$ 738,730</u>	<u>\$ 748,220</u>	<u>\$ 727,720</u>	97.3%	97.3%

### Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
<b>Revenues</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Beginning Balance	\$ 261,465	\$ 421,225	\$ 421,225	\$ 421,225	\$ 493,755	117.2%	117.2%
330 Intergov't Revenues	796,002	816,000	831,341	820,000	828,000	101.5%	101.0%
360 Miscellaneous Revenues	750	750	750	750	750	100.0%	100.0%
Total Revenues	<u>\$1,058,217</u>	<u>\$1,237,975</u>	<u>\$1,253,316</u>	<u>\$1,241,975</u>	<u>\$1,322,505</u>	106.8%	106.5%

**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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
273 Public Facilities District	\$ 530,939	\$ 640,220	\$ 639,918	\$ 640,208	\$ 630,883	98.5%	98.5%
<b>Rev Summary By Type</b>							
330 Intergov't Revenues	602,640	618,200	629,905	618,200	624,300	101.0%	101.0%
360 Miscellaneous Revenues	500	500	500	500	500	100.0%	100.0%
Total Revenues	<u>603,140</u>	<u>618,700</u>	<u>630,405</u>	<u>618,700</u>	<u>624,800</u>	101.0%	101.0%
<b>Fund Balance</b>							
Beginning Balance	104,222	176,423	176,423	176,423	154,915	87.8%	87.8%
Revenues Less Expenditures	<u>72,201</u>	<u>(21,520)</u>	<u>(9,513)</u>	<u>(21,508)</u>	<u>(6,083)</u>	28.3%	28.3%
Ending Balance	<u>\$ 176,423</u>	<u>\$ 154,903</u>	<u>\$ 166,911</u>	<u>\$ 154,915</u>	<u>\$ 148,832</u>	96.1%	96.1%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$ 11,939	\$ 14,000	\$ 13,510	\$ 13,800	\$ 14,000	100.0%	2.2%
Transfers Out	<u>519,000</u>	<u>626,220</u>	<u>626,408</u>	<u>626,408</u>	<u>616,883</u>	98.5%	97.8%
Total Expenditures	<u>\$ 530,939</u>	<u>\$ 640,220</u>	<u>\$ 639,918</u>	<u>\$ 640,208</u>	<u>\$ 630,883</u>	98.5%	100.0%

## EXPLANATORY NARRATIVE

### Public Facilities District - 273

This service unit includes administrative costs of the district (\$14,000), a transfer for debt service on the Capitol Theatre bonds issued in 2009 (\$466,883 in Fund 272), a transfer to the Capitol Theatre Operating Fund 171 (\$120,000), and a transfer to the Capitol Theatre Construction Fund 322 (\$30,000).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>273 Public Facilities District</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 11,939	\$ 14,000	\$ 13,510	\$ 13,800	\$ 14,000	100.0%	101.4%
Transfers Out	519,000	626,220	626,408	626,408	616,883	98.5%	98.5%
Total Expenditures	<u>\$530,939</u>	<u>\$640,220</u>	<u>\$639,918</u>	<u>\$640,208</u>	<u>\$630,883</u>	98.5%	98.5%

### Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Beginning Balance	\$ 104,222	\$ 176,423	\$ 176,423	\$ 176,423	\$ 154,915	87.8%	87.8%
330 Intergov't Revenues	602,640	618,200	629,905	618,200	624,300	101.0%	101.0%
360 Miscellaneous Revenues	500	500	500	500	500	100.0%	100.0%
Total Revenues	<u>\$ 707,362</u>	<u>\$ 795,123</u>	<u>\$ 806,828</u>	<u>\$ 795,123</u>	<u>\$ 779,715</u>	98.1%	98.1%

***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. As these improvements have been made, the principal has been depleted and, coupled with low interest earnings for the last several years, have depleted all available resources in this fund. The final transfer of funds to support the Capitol Theatre Construction fund (Fund 322) will occur in 2016. The Capitol Theatre Public Facilities District revenue will be available to support ongoing capital improvements.

Service Unit(s): 272.

**EXPLANATORY NARRATIVE**

For 2016, \$36,641 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
272 Capitol Theatre Ins Rsv	\$ 71,927	\$ 71,927	\$ 71,927	\$ 71,927	\$ 36,641	50.9%	50.9%
<b>Rev Summary By Type</b>							
360 Miscellaneous Revenues	-	-	-	-	-	n/a	n/a
<b>Fund Balance</b>							
Beginning Balance	180,495	108,568	108,568	108,568	36,641	33.7%	33.7%
Revenues Less Expenditures	(71,927)	(71,927)	(71,927)	(71,927)	(36,641)	50.9%	50.9%
Ending Balance	<u>\$ 108,568</u>	<u>\$ 36,641</u>	<u>\$ 36,641</u>	<u>\$ 36,641</u>	<u>\$ (0)</u>	0.0%	0.0%

## **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 2016 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
661 Legal	\$2,293,320	\$1,400,722	\$1,272,391	\$1,325,383	\$1,548,370	110.5%	116.8%
662 Administration	135,593	138,682	164,682	138,682	171,781	123.9%	123.9%
663 Insurance & Bond Prem	808,458	1,629,300	1,467,970	1,465,651	1,519,400	93.3%	103.7%
664 Claims Processing	2,292	5,000	581	2,000	5,000	100.0%	250.0%
665 Claims Paid	429,381	250,000	399,232	350,000	1,350,000	540.0%	385.7%
667 LIFT Environment Remed	191,263	120,000	496,236	400,000	120,000	100.0%	30.0%
669 Internal City Claims	174,918	100,000	310,828	270,000	100,000	100.0%	37.0%
Total Expenditures	<u>\$4,035,225</u>	<u>\$3,643,704</u>	<u>\$4,111,920</u>	<u>\$3,951,716</u>	<u>\$4,814,551</u>	132.1%	121.8%
Rev Summary By Type							
360 Miscellaneous Revenues	3,368,009	3,590,000	3,260,254	3,590,000	3,800,000	105.8%	105.8%
380 Nonrevenues (interfund loan)	-	-	-	-	1,000,000	n/a	n/a
390 Other Financing Sources	65,818	94,000	164,693	710,000	94,000	100.0%	13.2%
Total Revenues	<u>3,433,827</u>	<u>3,684,000</u>	<u>3,424,947</u>	<u>4,300,000</u>	<u>4,894,000</u>	132.8%	113.8%

**Fund Balance**

Beginning Balance	1,558,296	956,899	956,899	956,899	1,305,183	136.4%	136.4%
Revenues Less Expenditures	(601,398)	40,296	(686,974)	348,284	79,449	197.2%	22.8%
Ending Balance	<u>\$ 956,899</u>	<u>\$ 997,195</u>	<u>\$ 269,925</u>	<u>\$ 1,305,183</u>	<u>\$ 1,384,632</u>	138.9%	106.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0	2015	0	2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 485,088	\$ 505,922	\$ 417,036	\$ 430,591	\$ 535,405	105.8%	11.1%
200 Benefits	<u>156,187</u>	<u>153,800</u>	<u>123,817</u>	<u>138,792</u>	<u>174,965</u>	113.8%	3.6%
Sub-Total Salaries & Benefits	641,275	659,722	540,853	569,383	710,370	107.7%	14.8%
300 Operating Supplies	6,049	8,500	6,223	8,500	8,500	100.0%	0.2%
400 Professional Svcs & Chgs	<u>3,387,901</u>	<u>2,975,482</u>	<u>3,564,845</u>	<u>3,373,833</u>	<u>4,095,681</u>	137.6%	85.1%
Total Expenditures	<u>\$4,035,225</u>	<u>\$3,643,704</u>	<u>\$4,111,920</u>	<u>\$3,951,716</u>	<u>\$4,814,551</u>	132.1%	100.0%

**EXPLANATORY NARRATIVE**

This department accounts for legal costs required to manage the legal program, including city staff costs and outside legal costs.

**Legal - 661**

*Account 410 Professional Services* – The professional services accounts are used to provide for the cost of outside legal services to defend claims brought against the City.

*Account 430 Transportation and Training* – This account provides for Legal 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 490 Miscellaneous* – The 2016 budget provides for continuing education training registrations and dues and subscriptions for the legal staff.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended	2015	Estimated	Projected	from	from
661 Legal		Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 482,462	\$ 505,242	\$ 405,297	\$ 418,182	\$ 531,725	105.2%	127.2%
120 Overtime	34	50	3,201	3,500	3,500	7000.0%	100.0%
130 Special Pay	2,592	630	2,508	2,880	180	28.6%	6.3%
140 Retire/Term Cashout	-	-	6,029	6,029	-	n/a	0.0%
Total	485,088	505,922	417,036	430,591	535,405	105.8%	124.3%
200 Benefits	<u>156,187</u>	<u>153,800</u>	<u>123,817</u>	<u>138,792</u>	<u>174,965</u>	113.8%	126.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
661 Legal	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	3,526	3,500	3,394	3,500	3,500	100.0%	100.0%
350 Small Tools & Equip	2,523	5,000	2,829	5,000	5,000	100.0%	100.0%
Total	6,049	8,500	6,223	8,500	8,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	1,626,502	713,000	710,177	728,000	810,000	113.6%	111.3%
430 Trans & Training	3,491	4,000	1,168	4,000	4,000	100.0%	100.0%
490 Miscellaneous	16,003	15,500	13,970	15,500	15,500	100.0%	100.0%
Total	1,645,997	732,500	725,315	747,500	829,500	113.2%	111.0%
Total Expenditures	\$2,293,320	\$1,400,722	\$1,272,391	\$1,325,383	\$1,548,370	110.5%	116.8%

### Administration - 662

This set of accounts include:

	2014	2015 Est	2016
Insurance Broker Fees	\$75,000	\$78,000	\$78,000
City Service Charge	60,593	60,682	93,781
<b>Total</b>	<b>\$135,593</b>	<b>\$138,682</b>	<b>\$171,781</b>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
662 Administration	2014	Amended	2015	Estimated	Projected	from	from
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 135,593	\$ 138,682	\$ 164,682	\$ 138,682	\$ 171,781	123.9%	123.9%

### Insurance & Bond Premiums - 663

This service unit 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 end 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
663 Insurance & Bond Prem	2014	Amended	2015	Estimated	Projected	from	from
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
460 Insurance	\$ 808,458	\$1,629,300	\$1,467,970	\$1,465,651	\$1,519,400	93.3%	103.7%



### Claims Processing - 664

Expenses incurred for an external claims adjustor (if needed) are included in this service unit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>664 Claims Processing</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 2,292	\$ 5,000	\$ 581	\$ 2,000	\$ 5,000	100.0%	250.0%

### Claims Paid - 665

The 2016 budget provides a reserve for payment of damage claims which could be incurred along with an amount set aside as a contingency. If claims exceed the available fund balance, an interfund loan will be executed to be repaid over 3 years. The settlement agreement to the ACLU could be paid from this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>665 Claims Paid</b>							
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 429,381	\$ 250,000	\$ 399,232	\$ 350,000	\$ 1,350,000	540.0%	385.7%

### LIFT Environmental Remediation - 667

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>667 LIFT Environment Remed</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 191,263	\$ 120,000	\$ 496,236	\$ 400,000	\$ 120,000	100.0%	30.0%

### Internal City Claims - 669

This account is used to mitigate potentially dangerous conditions on City property. For example, 2015 included the demolition of the Allied Arts building at Gilbert Park, and the demolition of the old pool houses at Miller and Washinton Parks will be paid from this account in 2016.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
669 Internal City Claims	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 174,918	\$ 100,000	\$ 310,828	\$ 270,000	\$ 100,000	100.0%	37.0%

### Revenue

Revenues are from operating departments and divisions for Risk Management Fund services. The 2016 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 fully budgeted. Depending on the amount of the award, an interfund loan would be executed.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Revenue	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 1,558,296	\$ 956,899	\$ 956,899	\$ 956,899	\$ 1,305,183	136.4%	136.4%
360 Miscellaneous Revenues	3,368,009	3,590,000	3,260,254	3,590,000	3,800,000	105.8%	105.8%
380 Nonrevenues (interfund loan)	-	-	-	-	1,000,000	n/a	n/a
390 Other Financing Sources	65,818	94,000	164,693	710,000	94,000	100.0%	13.2%
Total Revenues	<u>\$ 4,992,123</u>	<u>\$ 4,640,899</u>	<u>\$ 4,381,845</u>	<u>\$ 5,256,899</u>	<u>\$ 5,199,183</u>	112.0%	98.9%

**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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Transfer Out	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	100.0%	100.0%
<b>Rev Summary By Type</b>							
340 Chrgs f/Goods & Svcs	9,126	9,000	15,709	15,000	9,000	100.0%	60.0%
360 Miscellaneous Revenue	12,000	5,500	5,500	12,000	12,000	218.2%	100.0%
Total Revenues	<u>21,126</u>	<u>14,500</u>	<u>21,209</u>	<u>27,000</u>	<u>21,000</u>	144.8%	77.8%
<b>Fund Balance</b>							
Beginning Balance	622,896	632,022	632,022	632,022	647,022	102.4%	102.4%
Revenues Less Expenditures	<u>9,126</u>	<u>2,500</u>	<u>21,209</u>	<u>15,000</u>	<u>9,000</u>	360.0%	60.0%
Ending Balance	<u>\$ 632,022</u>	<u>\$ 634,522</u>	<u>\$ 653,231</u>	<u>\$ 647,022</u>	<u>\$ 656,022</u>	103.4%	101.4%

FINANCE  
2016 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
632 Communications	\$ 663,046	\$ 605,777	\$ 750,009	\$ 605,777	\$ 605,777	100.0%	100.0%
 <b>Rev Summary By Type</b>							
632 Communications	572,423	605,777	627,333	627,333	605,777	100.0%	96.6%
 <b>Fund Balance</b>							
Beginning Balance	170,756	80,133	80,133	80,133	101,689	126.9%	126.9%
Revenues Less Expenditures	(90,623)	-	(122,676)	21,556	-	n/a	n/a
Ending Balance	<u>\$ 80,133</u>	<u>\$ 80,133</u>	<u>\$ (42,543)</u>	<u>\$ 101,689</u>	<u>\$ 101,689</u>	126.9%	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.

					2016			
Fund	Description	Date of Issue	Maturity Date	Original Issue	Previous Balance	Amount Redeemed	Amount Issued	Ending Balance
General Obligation Bonds								
272	Convention Center Add III	05/08/07	05/01/26	\$ 4,910,000	\$ 4,045,000	\$ 295,000	\$ -	\$ 3,750,000
272	Capitol Theatre Expansion	08/28/09	12/01/32	2,055,000	710,000	225,000	-	485,000
272	Capitol Theatre Exp (BABs)	08/28/09	12/01/32	4,980,000	4,980,000	-	-	4,980,000
281	River Road/16th & Fruitvale	05/08/07	05/01/17	1,765,000	420,000	205,000	-	215,000
281	Street Resurfacing Project	07/20/13	06/20/28	5,000,000	4,253,078	308,558	-	3,944,520
281	Infrastructure Project	08/28/08	12/01/19	2,190,000	875,000	205,000	-	670,000
281	Fire Ladder Apparatus	08/28/08	12/01/21	760,000	390,000	60,000	-	330,000
281	Fire Station West Valley	05/08/07	05/01/22	815,000	445,000	55,000	-	390,000
281	Downtown Revitalization	05/08/07	05/01/22	1,490,000	810,000	100,000	-	710,000
281	SunDome Expansion	06/17/03	12/01/23	1,430,528	555,288	83,196	-	472,092
281	Street Impr Project	06/09/14	06/01/24	13,140,000	12,255,000	1,165,000	-	11,090,000
281	Yakima Sports Complex	11/17/15	06/01/35	5,000,000	-	244,382	5,000,000	4,755,618
287	Convention Center Exp II	09/07/04	11/01/19	4,175,000	1,475,000	365,000	-	1,110,000
Sub-Total				47,710,528	31,213,366	3,311,136	5,000,000	32,902,230
Revenue Bonds								
486	Water Revenue Bonds	06/05/08	11/01/18	1,883,951	635,000	205,000	-	430,000
488	Wastewater Revenue Bonds	06/05/08	11/01/27	5,440,000	3,855,000	250,000	-	3,605,000
491	Irrigation Revenue Bonds	09/14/04	09/01/34	5,215,000	3,960,000	135,000	-	3,825,000
493	Wastewater Rev Bonds (B)	12/22/03	11/01/23	9,400,000	7,900,000	885,000	-	7,015,000
Sub-Total				21,938,951	16,350,000	1,475,000	-	14,875,000
Grand Total				\$69,649,479	\$47,563,366	\$4,786,136	\$5,000,000	\$47,777,230

Note: North First Street Revitalization Phase II (\$6,000,000), Road Improvements (\$5,000,000) and the continuation of the Yakima Central Plaza development are projects that would require bond issues in 2016. These will not need debt service payments in the same year as the bonds are issued, and will be formally added into the Debt Services schedule in 2017, should the projects and related financing packages be approved.

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**2007 & 2009 CONVENTION CENTER/CAPITOL THEATRE PFD LTGO BONDS - 272**

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Finance & Budget Director

Cindy Epperson

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**DEFINITION**

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

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2016	Bonds Outstanding 12/31/16	Coupons Maturing 2016
<b>Service Unit 815 – Capital Improvement/Convention Center</b>						
5/8/07 Refunding 1996 Bonds	5/1/26	\$4,910,000	\$865,000	\$315,000	\$3,750,000	\$147,470
<b>Service Unit 816 – Capital Improvement/Capitol Theatre</b>						
8/28/09 GO Bond Series A	12/1/18	2,055,000	1,345,000	235,000	485,000	20,513
8/28/09 GO Bond Series B	12/1/32	4,980,000	0	0	4,980,000	311,130
<b>Total</b>		7,035,000	1,345,000	235,000	5,465,000	331,743
<b>Fund Total</b>		<u>\$13,225,000</u>	<u>\$2,210,000</u>	<u>\$550,000</u>	<u>\$9,215,000</u>	<u>\$479,213</u>

**Convention Center Capital Improvement - 815**

Revenue is provided by a transfer from the Public Facilities District Convention Center fund (172) to support debt service payments of \$457,720.

**Capitol Theatre Capital Improvement - 816**

Revenues for the Capitol Theatre bonds consist of a transfer from the Public Facilities District Convention Center fund (174) in the amount of \$466,883, and a Federal subsidy to support debt service payments of \$101,500.

Dept 272 LTGO PFD Bonds	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
700 Debt Service Principal	\$ 470,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 520,000	104.0%	104.0%
800 Debt Service Int/Other	545,650	526,050	526,050	526,050	504,025	95.8%	95.8%
Total Expenditures	<u>1,015,650</u>	<u>1,026,050</u>	<u>1,026,050</u>	<u>1,026,050</u>	<u>1,024,025</u>	99.8%	99.8%
<b>Rev Summary By Type</b>							
330 Intergovernmental	101,001	99,422	101,218	101,218	101,500	102.1%	100.3%
390 Other Financing Sources	917,000	917,000	926,628	926,628	924,603	100.8%	99.8%
Total Revenues	<u>1,018,001</u>	<u>1,016,422</u>	<u>1,027,846</u>	<u>1,027,846</u>	<u>1,026,103</u>	101.0%	99.8%
<b>Fund Balance</b>							
Beginning Balance	157,275	159,626	159,626	159,626	160,216	100.4%	100.4%
Revenues Less Expenditures	2,351	(9,628)	1,796	1,796	2,078	21.6%	115.7%
Ending Balance	<u>\$ 159,626</u>	<u>\$ 149,998</u>	<u>\$ 161,422</u>	<u>\$ 161,422</u>	<u>\$ 162,294</u>	108.2%	100.5%

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 LTGO 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 2016 is estimated to be \$8,733.

**MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BOND DETAIL BY PROJECT**

Project	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2016	Bonds Outstanding 12/31/16	Coupons Maturing 2016
1944	05/08/07	05/01/17	\$1,765,000	\$1,345,000	\$205,000	\$215,000	\$15,875
2353	07/20/13	06/20/28	5,000,000	746,922	308,558	3,944,520	68,672
2230	08/28/10	12/01/19	2,190,000	1,315,000	205,000	670,000	33,950
Fire Truck	08/28/10	12/01/21	760,000	370,000	60,000	330,000	15,300
2105	05/08/07	05/01/22	815,000	370,000	55,000	390,000	17,610
2165	05/08/07	05/01/22	1,490,000	680,000	100,000	710,000	32,065
SunDome	06/17/03	12/01/23	1,430,528	875,239	83,196	472,092	66,038
Street Impr.	06/09/14	06/01/24	13,140,000	885,000	1,165,000	11,090,000	480,975
SOZO <sup>(1)</sup>	11/17/15	06/01/35	5,000,000	-	236,940	4,755,618	163,060
<b>Total</b>			<u>\$31,590,528</u>	<u>\$6,587,161</u>	<u>\$2,418,694</u>	<u>\$22,577,230</u>	<u>\$893,545</u>

(1) Bonds and Coupons Maturing were estimated at the time of budget adoption.



**MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BOND DETAIL BY PROJECT DESCRIPTION**

<b>Project</b>	<b>Description</b>	<b>Revenue Sources</b>	<b>SU</b>
1944	River Road and North 16 <sup>th</sup> Avenue to Fruitvale Blvd.	Gas Tax	819
2353	Street Resurfacing Project - 2013	General Property Tax	872
2230	Grind & Overlay / Pedestrian Enhancement / Summitview Signalization	First & Second 1/4% Real Estate Excise Tax	823
Fire Capital	Fire Ladder Apparatus	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 Estate Excise Tax (REET 1)	818
Street Impr	Street Improvements - 2014	General Fund (Property & Sales Tax)	868
SOZO	Acquisition and improvements to a soccer/multi-use sports campus	Parks & Recreation Fund (Property Tax)	878

<b>Dept 281 LTGO Various Bonds</b>	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>
		<b>2015</b>		<b>2015</b>	<b>2016</b>	<b>% Chng</b>	<b>% Chng</b>
	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
700 Debt Service Principal	\$ 1,058,885	\$ 1,970,828	\$ 1,970,827	\$ 1,970,828	\$ 2,418,694	122.7%	122.7%
800 Debt Service Int/Other	305,627	1,039,361	1,039,361	1,039,361	893,545	86.0%	86.0%
Total Expenditures	<u>1,364,512</u>	<u>3,010,189</u>	<u>3,010,188</u>	<u>3,010,189</u>	<u>3,312,239</u>	110.0%	110.0%
<b>Rev Summary By Type</b>							
Transfers In	1,364,219	3,010,189	3,010,189	3,010,189	3,312,239	110.0%	110.0%
<b>Fund Balance</b>							
Beginning Balance	9,026	8,733	8,733	8,733	8,733	100.0%	100.0%
Revenues Less Expenditures	(293)	-	1	-	-	n/a	n/a
Ending Balance	<u>\$ 8,733</u>	<u>\$ 8,733</u>	<u>\$ 8,734</u>	<u>\$ 8,733</u>	<u>\$ 8,733</u>	100.0%	100.0%

FINANCE  
2016 BUDGET NARRATIVE

**2004 CONVENTION CENTER LTGO 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 2016 is estimated to be \$72,575.

**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 2016</u>	<u>Bonds Outstanding 12/31/16</u>	<u>Coupons Maturing 2016</u>
9/7/04	11/1/19	\$4,175,000	\$2,700,000	\$380,000	\$1,110,000	\$45,465
<i>Refunding 1996 Bonds</i>						

Dept 287 LTGO Conv Ctr Bond	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
700 Debt Service Principal	\$ 340,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ 365,000	102.8%	102.8%
800 Debt Service Int/Other	85,940	73,190	73,190	73,190	59,700	81.6%	81.6%
Total Expenditures	<u>425,940</u>	<u>428,190</u>	<u>428,190</u>	<u>428,190</u>	<u>424,700</u>	99.2%	99.2%
<b>Rev Summary By Type</b>							
310 Taxes	428,000	428,000	428,000	428,000	428,000	100.0%	100.0%
360 Miscellaneous Revenues	250	750	750	750	750	100.0%	100.0%
Total Expenditures	<u>428,250</u>	<u>428,750</u>	<u>428,750</u>	<u>428,750</u>	<u>428,750</u>	100.0%	100.0%
<b>Fund Balance</b>							
Beginning Balance	65,655	67,965	67,965	67,965	68,525	100.8%	100.8%
Revenues Less Expenditures	2,310	560	560	560	4,050	723.2%	723.2%
Ending Balance	<u>\$ 67,965</u>	<u>\$ 68,525</u>	<u>\$ 68,525</u>	<u>\$ 68,525</u>	<u>\$ 72,575</u>	105.9%	105.9%

**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 2016 of \$25,364.

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

Included in the chart below are the totals for both the service unit and the Guarantee Fund.

Dept 221/289 LID Debt Svc	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
700 Debt Service Principal	\$ 93,038	\$ 200,000	\$ 55,395	\$ 64,000	\$ 39,400	19.7%	61.6%
800 Debt Service Int/Other	-	30,000	-	11,000	8,600	28.7%	78.2%
Transfers Out	13,705	15,000	-	-	-	0.0%	n/a
Total Expenditures	<u>106,743</u>	<u>245,000</u>	<u>55,395</u>	<u>75,000</u>	<u>48,000</u>	19.6%	64.0%
<b>Rev Summary By Type</b>							
360 Miscellaneous Revenues	53,669	245,050	79,097	75,050	48,050	19.6%	64.0%
<b>Fund Balance</b>							
Beginning Balance	135,133	25,279	25,279	25,279	25,329	100.2%	100.2%
Revenues Less Expenditures	(53,073)	50	23,702	50	50	100.0%	100.0%
Ending Balance	<u>\$ 25,279</u>	<u>\$ 25,329</u>	<u>\$ 48,980</u>	<u>\$ 25,329</u>	<u>\$ 25,379</u>	100.2%	100.2%

FINANCE  
2016 BUDGET NARRATIVE

**2008 WATER REVENUE BONDS – 481/486**

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 2016 of \$359,789, 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 2016</u>	<u>Debt Outstanding 12/31/16</u>	<u>Interest / Coupons Maturing 2016</u>
6/5/08 - 2008 Revenue Bond <i>Refunding 1998 Bond</i>	11/1/18	\$1,883,951	\$1,248,951	\$210,000	\$430,000	\$21,500

Included in the chart below are the totals for both the service unit and the Reserve Fund.

<b>Dept 481/486 Water Rev Bond</b>	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
<b>Exp Summary By Service Unit</b>	<b>2014 Actual</b>	<b>Amended Budget</b>	<b>2015 Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
700 Debt Service Principal	\$ 195,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 205,000	102.5%	102.5%
800 Debt Service Int/Other	51,783	37,700	37,700	37,700	29,700	78.8%	78.8%
Total Expenditures	<u>246,783</u>	<u>237,700</u>	<u>237,700</u>	<u>237,700</u>	<u>234,700</u>	98.7%	98.7%
<b>Rev Summary By Type</b>							
360 Miscellaneous Revenues	425	425	425	425	425	100.0%	100.0%
Transfers In	<u>240,500</u>	<u>237,700</u>	<u>237,700</u>	<u>237,700</u>	<u>234,700</u>	98.7%	98.7%
Total Revenues	<u>240,925</u>	<u>238,125</u>	<u>238,125</u>	<u>238,125</u>	<u>235,125</u>	98.7%	98.7%
<b>Fund Balance</b>							
Beginning Balance	371,814	365,955	365,955	365,955	366,380	100.1%	100.1%
Revenues Less Expenditures	<u>(5,858)</u>	<u>425</u>	<u>425</u>	<u>425</u>	<u>425</u>	100.0%	100.0%
Ending Balance	<u>\$365,955</u>	<u>\$366,380</u>	<u>\$366,380</u>	<u>\$366,380</u>	<u>\$366,805</u>	100.1%	100.1%

FINANCE  
2016 BUDGET NARRATIVE

**2008 WASTEWATER REVENUE BONDS – 483/488**

*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 2016 of \$150,563.

**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 2016</u>	<u>Debt Outstanding 12/31/16</u>	<u>Interest / Coupons Maturing 2016</u>
6/5/08 - 2008 Revenue Bond	11/1/27	\$5,440,000	\$1,585,000	\$260,000	\$3,605,000	\$151,813

Included in the chart below are the total for both the service unit and the Reserve Fund.

Dept 483/488 WW 2008 Rev Bnd	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
700 Debt Service Principal	\$ 235,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 250,000	104.2%	104.2%
800 Debt Service Int/Other	209,381	171,413	171,413	171,413	161,813	94.4%	94.4%
Total Expenditures	<u>444,381</u>	<u>411,413</u>	<u>411,413</u>	<u>411,413</u>	<u>411,813</u>	100.1%	100.1%
<b>Rev Summary By Type</b>							
Transfers In	416,513	412,113	512,113	412,113	412,513	100.1%	100.1%
<b>Fund Balance</b>							
Beginning Balance	177,034	149,165	149,165	149,165	149,865	100.5%	100.5%
Revenues Less Expenditures	(27,868)	700	100,701	700	700	n/a	n/a
Ending Balance	<u>\$ 149,165</u>	<u>\$ 149,865</u>	<u>\$ 249,866</u>	<u>\$ 149,865</u>	<u>\$ 150,565</u>	100.5%	100.5%

**2004 IRRIGATION SYSTEM REVENUE 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 City does, however, currently retain a reserve fund (489) with a 2016 ending balance of \$899,333 and revenue of \$1,000 that is not specifically linked to any other bonds. The bond redemption fund balance (491) 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 2016</u>	<u>Debt Outstanding 12/31/16</u>	<u>Interest / Coupons Maturing 2016</u>
9/1/04 – 2004 Revenue Bond	9/1/34	\$5,215,000	\$1,255,000	\$145,000	\$3,825,000	\$177,141

<b>Dept 491 Irr Rev Bond</b>	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>
		<b>2015</b>		<b>2015</b>	<b>2016</b>	<b>% Chng</b>	<b>% Chng</b>
	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
700 Debt Service Principal	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 135,000	103.8%	103.8%
800 Debt Service Int/Other	254,709	187,742	187,741	187,742	182,541	97.2%	97.2%
Total Expenditures	<u>384,709</u>	<u>317,742</u>	<u>317,741</u>	<u>317,742</u>	<u>317,541</u>	99.9%	99.9%

<b>Rev Summary By Type</b>							
Transfers In	32,254	318,742	318,742	318,742	318,542	99.9%	99.9%

<b>Fund Balance</b>							
Beginning Balance	387,267	34,812	34,812	34,812	35,812	102.9%	102.9%
Revenues Less Expenditures	<u>(352,455)</u>	<u>1,000</u>	<u>1,001</u>	<u>1,000</u>	<u>1,001</u>	100.1%	100.1%
Ending Balance	<u>\$ 34,812</u>	<u>\$ 35,812</u>	<u>\$ 35,813</u>	<u>\$ 35,812</u>	<u>\$ 36,813</u>	102.8%	102.8%

**2012 WASTEWATER REVENUE 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 2016 of \$208,871, and is in compliance with the requirements.

**WASTEWATER SERIES BOND DETAIL**

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Debt Maturing 2016</u>	<u>Debt Outstanding 12/31/16</u>	<u>Interest / Coupons Maturing 2016</u>
12/22/03 Revenue Bond (B)	11/1/23	\$9,400,000	\$1,500,000	\$900,000	\$7,015,000	\$262,300

Included in the following chart are the total for both the service unit and the Reserve Fund.

Dept 493/494 WW 2003 Rev Bnd	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
700 Debt Service Principal	\$ 845,000	\$ 865,000	\$ 865,000	\$ 865,000	\$ 885,000	102.3%	102.3%
800 Debt Service Int/Other	371,394	300,300	300,300	300,300	280,000	93.2%	93.2%
Total Expenditures	<u>1,216,394</u>	<u>1,165,300</u>	<u>1,165,300</u>	<u>1,165,300</u>	<u>1,165,000</u>	100.0%	100.0%
 <b>Rev Summary By Type</b>							
Transfers In	1,166,344	1,165,300	1,165,300	1,165,300	1,165,000	100.0%	100.0%

Dept 493/494 WW 2003 Rev Bnd	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
Exp Summary By Service Unit	2014	Amended	2015	Estimated	Projected	from	from
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
<b>Fund Balance</b>							
Beginning Balance	514,886	464,837	464,837	464,837	464,837	100.0%	100.0%
Revenues Less Expenditures	(50,050)	-	-	-	-	n/a	n/a
Ending Balance	<u>\$ 464,837</u>	<u>\$ 464,837</u>	<u>\$ 464,837</u>	<u>\$ 464,837</u>	<u>\$ 464,837</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 2016 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.

<b>Section / Description</b>	<b>Fund / Dept</b>	<b>2014 Actual</b>	<b>2015 Amended Budget</b>	<b>2016 Prelim Budget</b>
<b>City Management</b>				
Association of Washington Cities (Council)	GF	\$ 62,950	\$ 63,904	\$ 64,641
<b>Economic Development</b>				
Downtown Association of Yakima (DAY)	GF/ED	-	123,333	133,333
Downtown PBIA Assessment	CBD Cap	50,000	50,000	40,000
Yakima County Development Association (YCDA)	Econ Dev	33,000	33,000	33,000
State Fair Park - SunDome (GF contribution only)	GF/ED	-	25,000	-
<b>CED Total</b>		83,000	231,333	206,333
<b>Fire</b>				
Yakima 4th of July Committee	GF/ED	15,000	20,000	20,000
<b>Outside &amp; Intergovernmental Agencies</b>				
Yakima Valley Office of Emergency Management (OEM)	GF/IG	69,317	-	-
Yakima Regional Clean Air Agency (YRCAA)	GF/IG	36,772	37,048	37,232
Yakima Co. Div. of Alcohol & Other Substance Abuse Svcs	GF/IG	14,942	19,500	25,000
Yakima Valley Conference of Governments (YVCOG)	GF/IG	43,345	43,345	51,823
Yakima County Interlocal Agreement – Matures 06/01/20	GF/IG	39,095	39,095	39,095
Debt Service – CERB Loan – Matures 07/01/16	GF/IG	35,601	35,601	35,601
District Court	GF/IG	1,781	400	800
<b>General Fund Total</b>		240,853	174,989	189,551
<b>Grand Total</b>		<u>\$ 401,803</u>	<u>\$ 490,226</u>	<u>\$ 480,525</u>

Legend:

GF = General Fund

ED = Economic Development

IG = Intergovernmental

FINANCE  
2016 BUDGET NARRATIVE

**INTERGOVERNMENTAL – 590/804**  
GENERAL FUND

*Finance & Budget Director*

*Cindy Epperson*

**DEFINITION**

This division, included in General Fund, is used to pay the City's assessments and other fixed obligations to external intergovernmental agencies. In the past, it was also used to account for the outside agency requests that are supported by General Fund. Now most of the contracts with outside agencies are managed through the Economic Development budget in 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 590/804 Intergovernmental	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
565 Emergency Services	\$ 69,317	\$ -	\$ -	\$ -	\$ -	n/a	n/a
567 Clean Air	36,772	37,048	37,048	37,048	37,232	100.5%	100.5%
569 Division of Alcoholism	24,998	19,500	16,378	23,000	25,000	128.2%	108.7%
575 Council of Governments	43,345	43,345	45,136	45,136	51,823	119.6%	114.8%
587 Interlocal Agreement Cnty	39,095	39,095	39,095	39,095	39,095	100.0%	100.0%
591 Court Costs	1,919	400	688	800	800	200.0%	100.0%
804 CERB Loan	35,601	35,601	35,601	35,601	35,601	100.0%	100.0%
Total Expenditures	<u>\$ 251,047</u>	<u>\$ 174,989</u>	<u>\$ 173,946</u>	<u>\$ 180,680</u>	<u>\$ 189,551</u>	108.3%	104.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
400 Other Services/Charges	\$ 45,264	\$ 43,745	\$ 45,824	\$ 45,936	\$ 52,623	120.3%	27.8%
500 Intergovernmental Svcs	170,181	95,643	92,520	99,143	101,327	105.9%	53.5%
700 Debt Service Principal	30,318	31,986	31,986	31,986	33,745	105.5%	17.8%
800 Debt Service Int/Other	5,283	3,615	3,615	3,615	1,856	51.3%	1.0%
Total Expenditures	<u>\$ 251,047</u>	<u>\$ 174,989</u>	<u>\$ 173,946</u>	<u>\$ 180,680</u>	<u>\$ 189,551</u>	108.3%	100.0%

## EXPLANATORY NARRATIVE

### Emergency Services - 565

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 (included in the Fire Departments budget), therefore, the 2015 and 2016 allocation for this service unit is -0-.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>565 Emergency Services</b>							
Expenses							
500 Intergovernmental Svcs	\$ 69,317	\$ -	\$ -	\$ -	\$ -	n/a	n/a

### Clean Air - 567

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>567 Clean Air</b>							
Expenses							
500 Intergovernmental Svcs	\$ 36,772	\$ 37,048	\$ 37,048	\$ 37,048	\$ 37,232	100.5%	100.5%

### Division of Alcoholism - 569

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>569 Division of Alcoholism</b>							
Expenses							
500 Intergovernmental Svcs	\$ 24,998	\$ 19,500	\$ 16,378	\$ 23,000	\$ 25,000	128.2%	108.7%

### Council of Governments - 575

The COG assessment is based on 46¢ per capita against the City of Yakima's 2016 population estimate of 93,080. 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
575 Council of Governments	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$ 43,345	\$ 43,345	\$ 45,136	\$ 45,136	\$ 51,823	119.6%	114.8%

### Interlocal Agreement – County - 587

This service unit 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 2016 budget includes \$39,095 for a 15 year agreement arising from the 96th Avenue annexation in 2006 that runs through 2020.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
587 Interlocal Agreement Cnty	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
500 Intergovernmental Svcs	\$ 39,095	\$ 39,095	\$ 39,095	\$ 39,095	\$ 39,095	100.0%	100.0%

### Court Costs - 591

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
591 Court Costs	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$ 1,919	\$ 400	\$ 688	\$ 800	\$ 800	200.0%	100.0%

### CERB Loan - 804

This service unit 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
804 CERB Loan	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
700 Debt Service Principal	\$ 30,318	\$ 31,986	\$ 31,986	\$ 31,986	\$ 33,745	105.5%	105.5%
800 Debt Service Int/Other	5,283	3,615	3,615	3,615	1,856	51.3%	51.3%
Total Expenditures	<u>\$ 35,601</u>	<u>\$ 35,601</u>	<u>\$ 35,601</u>	<u>\$ 35,601</u>	<u>\$ 35,601</u>	100.0%	100.0%

# *Community Development*

<u>Department</u>	<u>Fund</u>
Environmental Planning	210*
Code Administration	220*
Neighborhood Development	124
Yakima Revenue Development Area	323

\* General Fund Department

# COMMUNITY DEVELOPMENT

2016 Budgeted Staffing Levels

## J. DAVENPORT

Director of Community Development

32.00 Positions

### J. CARUSO

Code Administration  
Manager

#### CODE

#### ADMINISTRATION

16.00 Positions

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

#### ENVIRONMENTAL PLANNING

6.00 Positions

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

Preparation of:  
UAZO Amendments  
Subdivision Ordinance  
Amendments

### A. MATTHEWS

Neighborhood  
Development Manager

#### NEIGHBORHOOD DEVELOPMENT

6.00 Positions

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

**ENVIRONMENTAL PLANNING - 210**  
GENERAL FUND

*Community Development Director*  
*Supervising Planner*

*Joan Davenport*  
*Jeffery Peters*

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**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 require 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.

The update of the Yakima Comprehensive Plan is a major work task in 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.

Service Unit(s): 213, 216 & 219.

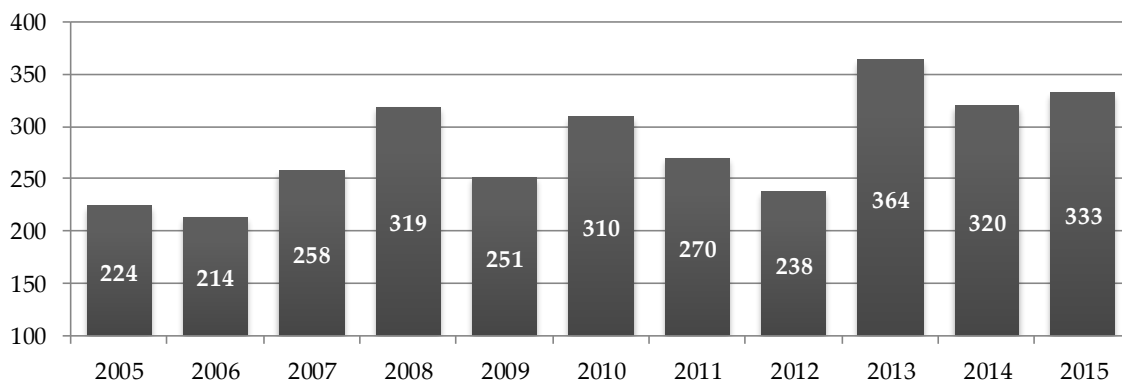
**PERFORMANCE STATISTICS**

	2013 Actual	2014 Actual	2015 Prelim
Urban Area Hearings Examiner			
Class (3)	10	8	9

<b>Land Use Permits</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Prelim</b>
Administrative Adjustment	9	11	18
Amended Binding Site Plan	1	1	-
Appeal to City Council	1	0	3
Appeal to Hearing Examiner	1	3	3
Class 1 Review	147	76	69
Class 2 Review	14	20	18
Class 3 Review	3	6	5
Comprehensive Plan Amendment	-	3	9
Critical Areas Review	3	5	3
Final Binding Site Plan	-	1	-
Final Long Plat	1	2	7
Final Short Plat	7	8	9
Interpretation	1	1	0
Modification	30	23	8
Non-Conforming Use / Structure	-	1	0
Planned Development	-	1	1
Preliminary Binding Site Plan	1	-	-
Preliminary Long Plat	2	-	4
Preliminary Short Plat	10	8	14
Referral to Hearing Examiner	-	1	1
Rezone	-	4	9
Right of Way Vacation	3	2	2
SEPA Environmental Review	28	30	36
Shoreline Development Permit	3	2	2
Short Plat Alteration or Easement Release	1	-	2
Short Plat Exemption	34	28	40
Special Event Permit Application	48	50	49
Text Amendment	6	5	4
Traffic Concurrency Review	10	8	12
Wireless Communication Facility / Cell Tower	-	20	5
<b>Total Permits</b>	<b>364</b>	<b>320</b>	<b>333</b>

(1) New in 2015

**LAND USE APPLICATIONS BY YEAR**





## AUTHORIZED PERSONNEL

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 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 <sup>(1)</sup>	2.00	1.00	1.00
3322	Senior Planner <sup>(1)</sup>	0.00	1.00	1.00
7122	Department Assistant II <sup>(2)</sup>	0.00	1.00	1.00
11201	Supervising Planner	1.00	1.00	1.00
11601	Community Develop Office Admin <sup>(2)</sup>	1.00	1.00	1.00
<b>Total Personnel <sup>(3)</sup></b>		<b>6.00</b>	<b>7.00</b>	<b>7.00</b>

- (1) One Associate Planner position was deleted, and one Senior Planner position was created due to a 2014 reorganization.
- (2) A Department Assistant II position was added in 2015.
- (3) A total of 1.17 FTE's are funded by Codes (220).

## BUDGET SUMMARY

Dept 210 Planning	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
213 Land Use Regulation	\$ 21,357	\$ 31,000	\$ 33,988	\$ 35,000	\$ 30,000	96.8%	85.7%
216 Comprehensive Planning	276,713	385,761	344,118	361,928	423,737	109.8%	117.1%
219 Administration	154,834	164,623	146,320	156,373	198,811	120.8%	127.1%
Total Expenditures	<u>\$452,903</u>	<u>\$581,384</u>	<u>\$524,426</u>	<u>\$553,300</u>	<u>\$652,548</u>	112.2%	117.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<u>Expenditure Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
100 Salaries & Wages	\$302,676	\$350,118	\$336,140	\$342,893	\$395,340	112.9%	60.6%
200 Benefits	93,148	119,466	107,040	119,466	125,111	104.7%	19.2%
Sub-Total Salaries & Benefits	395,824	469,584	443,180	462,358	520,451	110.8%	79.8%
300 Operating Supplies	9,080	6,800	4,585	5,100	5,100	75.0%	0.8%
400 Other Services/Charges	47,999	105,000	76,661	85,842	126,997	120.9%	19.5%
Total Expenditures	<u>\$452,903</u>	<u>\$581,384</u>	<u>\$524,426</u>	<u>\$553,300</u>	<u>\$652,548</u>	112.2%	100.0%

## EXPLANATORY NARRATIVE

### Land Use Regulation - 213

This service unit provides 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 ordinances. The Hearings Examiner and the Hearings

Examiner Pro Tem are retained through professional services contracts. The billing rate for professional services of the Hearing Examiner is \$140 per hour.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>213 Land Use Regulation</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 21,357	\$ 30,000	\$ 33,988	\$ 35,000	\$ 30,000	100.0%	85.7%
490 Miscellaneous	-	1,000	-	-	-	0.0%	n/a
Total Expenditures	<u>\$ 21,357</u>	<u>\$ 31,000</u>	<u>\$ 33,988</u>	<u>\$ 35,000</u>	<u>\$ 30,000</u>	96.8%	85.7%

### Comprehensive Planning - 216

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

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

*Account 410 Professional Services* – This line item is used to pay professional services rendered by outside consultants. Currently, there is one active contract with Berk Consulting to assist in the preparation of the Comprehensive Plan (2015 budgeted Strategic Initiative in the amount of \$45,000 in 2015 and \$60,000 in 2016). 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>216 Comprehensive Planning</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 172,451	\$ 227,757	\$ 220,475	\$ 224,123	\$ 241,744	106.1%	107.9%
120 Overtime	4,157	500	40	-	-	0.0%	n/a
130 Special Pay	1,526	500	2,119	2,100	2,100	420.0%	100.0%
140 Retire/Term Cashout	<u>2,823</u>	<u>2,000</u>	<u>1,399</u>	<u>2,000</u>	<u>2,000</u>	100.0%	100.0%
Total	180,957	230,757	224,033	228,223	245,844	106.5%	107.7%
200 Benefits	64,083	81,912	75,208	81,912	79,651	97.2%	97.2%
300 Operating Supplies							
310 Office & Oper Supplies	3,949	4,000	3,904	4,000	4,000	100.0%	100.0%
320 Fuel	-	600	-	-	-	0.0%	n/a
350 Small Tools & Equip	<u>4,425</u>	<u>1,000</u>	<u>659</u>	<u>800</u>	<u>800</u>	80.0%	100.0%
Total	8,374	5,600	4,563	4,800	4,800	85.7%	100.0%
400 Other Services/Charges							
410 Professional Services	12,970	52,500	26,127	31,000	76,500	145.7%	246.8%
420 Communications	4,429	5,692	6,686	6,692	6,692	117.6%	100.0%
430 Trans & Training	471	1,000	1,422	1,500	2,250	225.0%	150.0%
480 Repairs & Maintenance	-	300	-	300	300	100.0%	100.0%
490 Miscellaneous	<u>5,428</u>	<u>8,000</u>	<u>6,080</u>	<u>7,500</u>	<u>7,700</u>	96.3%	102.7%
Total	<u>23,299</u>	<u>67,492</u>	<u>40,315</u>	<u>46,992</u>	<u>93,442</u>	138.4%	198.8%
Total Expenditures	<u>\$ 276,713</u>	<u>\$ 385,761</u>	<u>\$ 344,118</u>	<u>\$ 361,928</u>	<u>\$ 423,737</u>	109.8%	117.1%

## Administration - 219

The purpose of this service unit is to plan, direct, administer and support the operations of the department. Prior to 2016, the director and administrative support positions were allocated to all operating divisions overseen by the Community Development Director. In 2016, oversight of the City Hall Maintenance function was transferred to Public Works, thereby increasing the staffing allocation to Planning and Code Administration.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
219 Administration	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 105,302	\$ 113,509	\$ 108,601	\$ 111,717	\$ 145,956	128.6%	130.6%
120 Overtime	330	2,000	239	300	300	15.0%	100.0%
130 Special Pay	843	2,353	848	853	1,439	61.2%	168.8%
140 Retire/Term Cashout	15,244	1,500	2,419	1,800	1,800	120.0%	100.0%
Total	121,719	119,361	112,108	114,669	149,495	125.2%	130.4%
200 Benefits	29,065	37,553	31,832	37,553	45,461	121.1%	121.1%
300 Operating Supplies							
310 Office & Oper Supplies	49	500	22	100	100	20.0%	100.0%
350 Small Tools & Equip	657	700	-	200	200	28.6%	100.0%
Total	706	1,200	22	300	300	25.0%	100.0%
400 Other Services/Charges							
420 Communications	343	650	-	-	-	0.0%	n/a
430 Trans & Training	517	800	793	1,450	1,305	163.1%	90.0%
480 Repairs & Maintenance	-	1,658	-	200	200	12.1%	100.0%
490 Miscellaneous	2,484	3,400	1,565	2,200	2,050	60.3%	93.2%
Total	3,344	6,508	2,358	3,850	3,555	54.6%	92.3%
Total Expenditures	\$ 154,834	\$ 164,623	\$ 146,320	\$ 156,373	\$ 198,811	120.8%	127.1%

## Dedicated Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
320 Licenses And Permits	\$ 6,097	\$ 11,000	\$ 7,950	\$ 11,000	\$ 11,000	100.0%	100.0%
330 Intergov't Revenues	5,543	-	-	-	-	n/a	n/a
340 Chrge f/Goods & Svcs	36,734	43,600	50,900	60,000	60,000	137.6%	100.0%
Total Revenues	\$ 48,373	\$ 54,600	\$ 58,850	\$ 71,000	\$ 71,000	130.0%	100.0%

COMMUNITY DEVELOPMENT  
2016 BUDGET NARRATIVE

**CODE ADMINISTRATION - 220**  
GENERAL FUND

*Community Development Director*  
*Code Administration Manager*

*Joan Davenport*  
*Joe Caruso*

**DEFINITION**

This 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.

**Strategic Initiative**

The 2016 budget includes a \$60,000 increase to the Dangerous Building contract, the addition of one part-time temporary in the Permit Center (\$11,000) and a Humane Society contract increase of \$3,700. There was an additional strategic initiative to move the Animal Control program to the Police Department; however, after analysis it was determined that it would be more cost effective to keep Animal Control duties within the Codes budget.

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

**PERFORMANCE STATISTICS**

	2013 Actual	2014 Actual	2015 Prelim
<b>Licenses</b>			
Dog Licenses Issued	1,230	971	1,008
Business Licenses	5,118	5,039	5,616
Regulatory Licenses	507	471	521
Amusement Devices	11	11	9
Penalties on Business Licenses	<u>595</u>	<u>564</u>	<u>563</u>
<b>Total</b>	7,461	7,056	7,717
<b>Dangerous Building Repair and Demolition</b>			
Abatement Charges/Appeals	47	53	14
<b>Code Administration</b>			
Building Permits	1,128	1,098	1,113
Fire Permits	147	125	119
Mechanical Permits	617	563	517
Plumbing Permits	409	416	489
Sign Permits	87	108	125
Plan Review Fees	465	539	604
Water / Sewer Application Processing Fee	133	154	219
Examinations	22	12	4
Right-of-Way Use Permits	<u>6</u>	<u>14</u>	<u>12</u>
<b>Total</b>	3,014	3,029	3,202

## AUTHORIZED PERSONNEL

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 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	5.00	5.00	5.00
4421	Code Inspector	3.00	3.00	3.00
4430	Permit Project Coordinator	1.00	1.00	1.00
4441	Permit Technician	3.00	3.00	3.00
6510	Animal Control Officer	1.00	1.00	1.00
11251	Supervising Code Inspector <sup>(1)</sup>	1.00	0.00	0.00
11602	Code Inspection Office Supervisor	1.00	1.00	1.00
<b>Total Personnel<sup>(2)</sup></b>		<b>18.00</b>	<b>17.00</b>	<b>17.00</b>

(1) The Supervising Code Inspector position was deleted in the 2014 budget.

(2) Code Administration funds 1.17 FTE's in Environmental Planning (021) and has 2.65 FTE's funded by Economic Development (123), Wastewater (473), Water (474), and/or Irrigation (475).

## BUDGET SUMMARY

Dept 220 Code Administration	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
223 AC Crim Just Sls Tx .3%	\$ 75,870	\$ 75,807	\$ 53,175	\$ 71,331	\$ 80,823	106.6%	113.3%
223 Animal Control	235,343	252,800	220,236	190,255	258,000	102.1%	135.6%
225 Dang Bldg Repair & Demo	1,119,587	30,000	64,780	50,000	54,000	180.0%	108.0%
226 Permits & Licensing	173,077	162,602	148,703	152,331	190,307	117.0%	124.9%
229 Administration	1,017,609	1,161,117	1,140,716	1,154,550	1,256,445	108.2%	108.8%
Total Expenditures	<u>\$ 2,621,485</u>	<u>\$ 1,682,327</u>	<u>\$ 1,627,610</u>	<u>\$ 1,618,468</u>	<u>\$ 1,839,575</u>	109.3%	113.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 846,781	\$ 931,356	\$ 899,270	\$ 907,142	\$ 1,015,604	109.0%	55.2%
200 Benefits	313,153	357,069	337,319	355,231	398,267	111.5%	21.6%
Sub-Total Salaries & Benefits	1,159,935	1,288,425	1,236,589	1,262,373	1,413,871	109.7%	76.9%
300 Operating Supplies	44,184	31,361	27,868	27,310	28,561	91.1%	1.6%
400 Professional Svcs & Chgs	315,093	361,125	361,738	327,369	394,642	109.3%	21.5%
600 Capital Outlay	1,100,857	-	-	-	-	n/a	0.0%
Transfers Out	1,416	1,416	1,416	1,416	2,500	176.6%	0.1%
Total Expenditures	<u>\$ 2,621,485</u>	<u>\$ 1,682,327</u>	<u>\$ 1,627,610</u>	<u>\$ 1,618,468</u>	<u>\$ 1,839,575</u>	109.3%	100.0%

## EXPLANATORY NARRATIVE

### Animal Control Criminal Justice Sales Tax 0.3% - 223

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>223 AC Crim Just Sls Tx .3%</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 41,385	\$ 43,336	\$ 28,968	\$ 39,000	\$ 46,536	107.4%	119.3%
120 Overtime	-	500	-	-	-	n/a	n/a
130 Special Pay	1,002	-	503	505	505	n/a	100.0%
140 Retire/Term Cashout	-	500	-	-	-	n/a	n/a
Total	42,388	44,336	29,470	39,505	47,041	106.1%	119.1%
200 Benefits	20,895	20,894	14,400	20,894	22,287	106.7%	106.7%
300 Operating Supplies							
310 Office & Oper Supplies	1,539	500	893	749	500	100.0%	66.8%
320 Fuel	3,582	3,500	1,661	2,200	2,200	62.9%	100.0%
Total	5,122	4,000	2,554	2,949	2,700	67.5%	91.6%
400 Professional Svcs & Chgs							
410 Professional Services	1,714	1,885	1,885	1,885	2,073	110.0%	110.0%
420 Communications	3,330	2,876	2,499	3,332	2,872	99.9%	86.2%
480 Repairs & Maintenance	1,006	400	951	1,350	1,350	337.5%	100.0%
Total	6,050	5,161	5,335	6,567	6,295	122.0%	95.9%
Transfers Out	1,416	1,416	1,416	1,416	2,500	176.6%	176.6%
Total Expenditures	<u>\$ 75,870</u>	<u>\$ 75,807</u>	<u>\$ 53,175</u>	<u>\$ 71,331</u>	<u>\$ 80,823</u>	106.6%	113.3%

### Animal Control - 223

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

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>223 Animal Control</b>							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 140	\$ -	\$ 587	\$ -	\$ -	n/a	n/a
320 Fuel	961	-	138	-	-	n/a	n/a
Total	1,101	-	725	-	-	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	234,326	251,650	219,511	190,255	258,000	102.5%	135.6%
480 Repairs & Maintenance	(84)	1,150	-	-	-	n/a	n/a
Total	234,242	252,800	219,511	190,255	258,000	102.1%	135.6%
Total Expenditures	<u>\$ 235,343</u>	<u>\$ 252,800</u>	<u>\$ 220,236</u>	<u>\$ 190,255</u>	<u>\$ 258,000</u>	102.1%	135.6%

## Dangerous Building Repair and Demolition - 225

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 contained 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 are located in the Environmental fund set of accounts.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>225 Dang Bldg Repair &amp; Demo</b>							
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 18,730	\$ 30,000	\$ 64,780	\$ 50,000	\$ 54,000	180.0%	108.0%
600 Capital Outlay							
610 Land	1,100,857	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$1,119,587</u>	<u>\$ 30,000</u>	<u>\$ 64,780</u>	<u>\$ 50,000</u>	<u>\$ 54,000</u>	180.0%	108.0%

## Permits and Licensing - 226

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 a portion of 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.

*Account 140 Retirement / Termination Cashout* – A long-term employee has announced her retirement in 2016. This account is an estimate of the cashout of this employees earned vacation and sick leave accruals.



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>226 Permits &amp; Licensing</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 117,613	\$ 108,959	\$ 92,654	\$ 95,526	\$ 109,126	100.2%	114.2%
120 Overtime	117	100	87	100	100	100.0%	100.0%
130 Special Pay	1,813	922	845	922	922	100.0%	100.0%
140 Retire/Term Cashout	622	622	868	622	10,622	1707.7%	1707.7%
Total	120,165	110,604	94,454	97,171	120,770	109.2%	124.3%
200 Benefits	42,688	42,499	35,558	40,660	53,136	125.0%	130.7%
400 Professional Svcs & Chgs							
410 Professional Services	10,124	8,000	17,441	13,000	15,000	187.5%	115.4%
430 Trans & Training		500	29	500	500	100.0%	100.0%
490 Miscellaneous	100	1,000	1,220	1,000	900	90.0%	90.0%
Total	10,224	9,500	18,691	14,500	16,400	172.6%	113.1%
Total Expenditures	<u>\$ 173,077</u>	<u>\$ 162,602</u>	<u>\$ 148,703</u>	<u>\$ 152,331</u>	<u>\$ 190,307</u>	117.0%	124.9%

### Administration - 229

For 2015, 1,113 Building Permits were issued with a construction valuation of \$70,441,500, compared to 2014 when 1,098 building permits were issued with a construction valuation of \$107,524,669.

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 a 3 year period (2015-2017).

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>229 Administration</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 671,750	\$ 768,458	\$ 765,910	\$ 760,458	\$ 839,835	109.3%	110.4%
120 Overtime	340	300	299	300	300	100.0%	100.0%
130 Special Pay	8,877	4,658	6,644	6,708	4,658	100.0%	69.4%
140 Retire/Term Cashout	3,262	3,000	2,492	3,000	3,000	100.0%	100.0%
Total	684,229	776,416	775,346	770,466	847,793	109.2%	110.0%
200 Benefits	249,570	293,676	287,361	293,676	322,843	109.9%	109.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
229 Administration	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	12,685	9,361	8,291	7,361	9,361	100.0%	127.2%
320 Fuel	12,750	12,000	10,442	10,500	10,500	87.5%	100.0%
340 Items Pchsd f/Resale	-	500	-	500	500	100.0%	100.0%
350 Small Tools & Equip	12,527	5,500	5,856	6,000	5,500	100.0%	91.7%
Total	37,962	27,361	24,588	24,361	25,861	94.5%	106.2%
400 Professional Svcs & Chgs							
410 Professional Services	-	6,000	13,315	15,000	6,000	100.0%	40.0%
420 Communications	21,182	26,364	18,884	25,247	22,847	86.7%	90.5%
430 Trans & Training	506	5,000	1,050	2,500	4,500	90.0%	180.0%
480 Repairs & Maintenance	16,404	15,800	15,429	13,800	14,300	90.5%	103.6%
490 Miscellaneous	7,757	10,500	4,743	9,500	12,300	117.1%	129.5%
Total	45,848	63,664	53,421	66,047	59,947	94.2%	90.8%
Total Expenditures	<u>\$1,017,609</u>	<u>\$1,161,117</u>	<u>\$1,140,716</u>	<u>\$1,154,550</u>	<u>\$1,256,445</u>	108.2%	108.8%

### Dedicated Revenue

Revenues for this service unit include Taxes consisting of business licenses and property tax liens for abated properties; permits and licensing; plan checking fees and inspections.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
310 Taxes	\$ 497,847	\$ 550,200	\$ 640,381	\$ 565,000	\$ 610,000	110.9%	108.0%
320 Licenses & Permits	722,135	818,900	782,279	817,400	835,470	102.0%	102.2%
340 Chrgs f/Goods & Svcs	367,776	380,480	409,639	396,480	395,730	104.0%	99.8%
350 Fines & Forfeits	485	-	-	-	-	n/a	n/a
Total	<u>\$1,089,911</u>	<u>\$1,199,380</u>	<u>\$1,191,918</u>	<u>\$1,213,880</u>	<u>\$1,231,200</u>	102.7%	101.4%

**NEIGHBORHOOD DEVELOPMENT - 124**

*Community Development Director  
ONDS Manager*

*Joan Davenport  
Archie Matthews*

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**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.

**2016 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 2016. This category is subject to a 15% cap on expenditures, which will limit outside funding requests. Other commitments within the Public Services allocation include the ONDS contract with OIC for management of the Southeast Community Center, Fair Housing Counseling, and Senior/Disabled Energy Assistance Program.

In 2008 HUD also required changes in how the City bills some staff time and other expenditures to administer program delivery, and this is reflected in the 2016 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 2016, which is the second 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.

Service Unit(s): 241 & 242.

## PERFORMANCE STATISTICS

	2014 Actual	2015 Amended Budget	2016 Proposed Budget
<b>Neighborhood Development Programs</b>			
Community Service Programs (Youth Programs) – Contracts	1	1	1
Neighborhood Cleanup/Improvement – Sites	95	100	95
Paint Program – Homes <sup>(1)</sup>	0	20	15
Economic Development – Jobs Created	7	7	5
Public Facilities – Facilities	1	1	1
Infrastructure (Side Sewers, Water lines, etc.) – Households Assisted	0	3	2
Paint-Out-Graffiti – Hours	2,285	1,544	1,800
Paint-Out-Graffiti – Locations	20,605	7,726	6,500
Elderly / Disabled Rehab Program – Homes	100	82	80
Lead Based Paint Clearance – Properties	4	4	4
Volunteer Hours for all Programs – Hours <sup>(1)</sup>	7,601	7,462	7,500
<b>CDBG Fair Housing Counseling</b>			
Landlord/Tenant Referrals and Housing Information (Calls/walk-ins)	7,868	8,132	8,000
<b>HOME Program</b>			
First Time Home Ownership Subsidy – Families	4	3	3
Special Needs Housing, in Partnership with CHDO – Units	2	1	1
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-Disabled Exterior 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	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1253	Neighborhood Development Svc Manager	1.00	1.00	1.00
5121	Housing Rehabilitation Assistant	2.00	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 <sup>(1)</sup>	1.00	0.00	0.00
11401	Senior Program Supervisor	1.00	1.00	1.00
<b>Total Personnel</b>		<b>8.00</b>	<b>7.00</b>	<b>7.00</b>

(1) The Department Assistant III was deleted in 2015 due to Block Grant reductions.

## BUDGET SUMMARY

Exp Summary By Service Unit	2014 Actual	2015 Amended Budget	2015 Prelim	2015 Estimated Year-End	2016 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
241 ONDS Programs	\$ 1,259,133	\$ 3,176,286	\$ 1,234,061	\$ 3,143,782	\$ 1,242,150	39.1%	39.5%
242 Administration	190,067	196,821	172,714	183,917	189,620	96.3%	103.1%
Total Expenditures	<u>1,449,200</u>	<u>3,373,107</u>	<u>1,406,775</u>	<u>3,327,699</u>	<u>1,431,769</u>	42.4%	43.0%
<b>Rev Summary by Type</b>							
330 Intergov't Revenues	1,042,552	3,142,412	1,033,539	3,134,634	1,240,715	39.5%	39.6%
360 Miscellaneous Revenues	714,296	225,844	186,887	182,330	180,478	79.9%	99.0%
Total Revenues	<u>1,756,848</u>	<u>3,368,256</u>	<u>1,220,426</u>	<u>3,316,964</u>	<u>1,421,193</u>	42.2%	42.8%
<b>Fund Balance</b>							
Beginning Balance	522,381	830,030	830,030	830,030	819,295	98.7%	98.7%
Revenues Less Expenditures	<u>307,648</u>	<u>(4,851)</u>	<u>(186,349)</u>	<u>(10,735)</u>	<u>(10,576)</u>	218.0%	98.5%
Ending Balance	<u>\$ 830,030</u>	<u>\$ 825,179</u>	<u>\$ 643,681</u>	<u>\$ 819,295</u>	<u>\$ 808,719</u>	98.0%	98.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014 Actual	2015 Amended Budget	2015 Prelim	2015 Estimated Year-End	2016 Projected Budget	% Chng from 2 to 5	% of Total
<b>Exp Summary By Type</b>							
100 Salaries & Wages	\$ 389,445	\$ 360,864	\$ 359,727	\$ 362,594	\$ 375,182	104.0%	26.2%
200 Personnel Benefits	144,445	138,574	132,951	136,844	136,855	98.8%	9.6%
Sub-Total Salaries & Benefits	533,890	499,438	492,678	499,438	512,037	102.5%	35.8%
300 Supplies	26,296	31,810	16,220	24,096	18,638	58.6%	1.3%
400 Other Services/Charges	854,362	2,841,859	897,877	2,804,165	901,094	31.7%	62.9%
600 Capital Outlays	34,652	-	-	-	-	n/a	0.0%
Total Expenditures	<u>\$ 1,449,200</u>	<u>\$ 3,373,107</u>	<u>\$ 1,406,775</u>	<u>\$ 3,327,699</u>	<u>\$ 1,431,769</u>	42.4%	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.

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

HUD Programs (CDBG)	2016 Program Expenses	2016 Program Delivery Expenses	2016 Admin	2016 Total Estimated Expenses
CDBG Single Family Rehabilitation 570.202(b)				
Senior/Disabled Rehabilitation	\$201,268	\$279,914	\$ -	\$481,182
Community/Public Services 570.201(e)				
Paint-Out-Graffiti (per HUD)	13,398	10,052	-	23,450
Fair Housing Counseling 570.201(k)	4,448	30,128	-	34,576
Public Services – OIC of WA	75,000	-	-	75,000
Senior/Disabled Energy Assistance Program	4,900	-	-	4,900
Total	299,014	320,094	-	619,108
Public Facilities 570.201(c)				
Southeast Community Center/Miller Park Activity Center (or other public facilities in the neighborhood)	5,000	-	-	5,000
Code Compliance 570.202(c)	-	61,500	-	61,500
Economic Development 570.203(b)	50,000	-	-	50,000
Administrative CDBG Costs 570.206	-	-	183,902	183,902
<b>Grand Estimated Totals <sup>(1)</sup></b>	<b>\$354,014</b>	<b>\$381,594</b>	<b>\$183,902</b>	<b>\$919,510</b>

- (1) Program income is estimated since the figure is unknown until the money is received, throughout the year in 2016. Carry forward from 2015 will be encumbered when amount is known in spring 2016.

### CDBG ESTIMATED REVENUE

Description	2016
CDBG – Current Year	\$856,440
CDBG – Program Interest Income	5,970
CDBG – Program Income	57,100
<b>Estimated CDBG Revenues</b>	<b>\$919,510</b>

Any 2015 carry forward dollars will be accounted for in the 2016 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 - 241

### 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

CDBG #	Program	Consolidated Plan 2016 Program
2414110	Community Service	\$97,746
2414820	Economic Development	50,000
2414820	Public Facilities	5,000
2414820	Elderly / Disabled Rehabilitation	201,268
	Code Compliance Services	61,500
Total of Account 400 Other Services and Charges <sup>(1)</sup>		<u>\$415,514</u>

- (1) All numbers are estimates based on the projection of "new" CDBG grant funds. In addition, what money remains unspent at the end of 2015 in a line item is carried forward into the following year, 2016. 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 2016 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 2016 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

This program provides Fair Housing Counseling through a Landlord/Tenant hotline as well as brochures of the Washington Landlord Tenant Regulations in keeping with the HUD mandated "Affirmatively Furthering Fair Housing" act.

### 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 housing to 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 3<sup>rd</sup> Street Affordable Housing project - the construction of approximately 14 single family residential houses within the development located along N. 3<sup>rd</sup> 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 constructed 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 was carried through into 2015 when the homes were sold.

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.

### HOME ESTIMATED REVENUES

Description	2016
HUD HOME Program	\$384,275
HOME Program Interest Income	15,500
HOME Program Income	78,800
<b>HOME Revenue Totals:</b>	<b>\$478,575</b>



## HOME ESTIMATED EXPENDITURES

All activity is eligible under 92.205(A)(1)

Home Project Categories	Program Expenses	Program Delivery Expenses	2016 Admin	2016 Total Estimated Expenses
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2015 HOME Entitlement)	\$71,786	\$3,879	\$ -	\$75,665
New Construction	250,740	4,312	-	255,052
Administrative HOME Costs	-	-	47,858	47,858
First Time Homebuyers	100,000	-	-	100,000
<b>Grand Estimated Total Expenses</b>	<b>\$422,526</b>	<b>\$8,191</b>	<b>\$47,858</b>	<b>\$478,575</b>

- (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 2016.

### 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.

### General Notes

*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* – This account includes both CDBG and HOME contracts for program delivery (i.e. code compliance, contract with OIC for operations of SECC, etc.) Any current grant funds unspent at the end of 2015 will be included in the encumbrance appropriation for 2016.

*480 Repairs and Maintenance* – This account includes both CDBG & HOME programs for property improvements (i.e. graffiti removal, senior/disabled home rehabilitation, etc.)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>241 ONDS Programs</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 282,262	\$ 264,275	\$ 264,275	\$ 264,275	\$ 271,600	102.8%	102.8%
120 Overtime	2	600	-	600	600	100.0%	100.0%
130 Special Pay	7,192	4,517	3,944	6,247	6,290	139.3%	100.7%
140 Retire/Term Cashout	340	-	-	-	-	n/a	n/a
Total	289,796	269,391	268,219	271,121	278,490	103.4%	102.7%
200 Personnel Benefits	110,406	106,093	100,700	104,363	102,311	96.4%	98.0%
300 Supplies							
310 Office & Oper Supplies	3,901	4,000	4,593	5,256	4,498	112.5%	85.6%
320 Fuel Consumed	4,156	6,000	3,320	4,000	3,000	50.0%	75.0%
350 Small Tools & Equip	1,079	4,838	606	2,000	1,200	24.8%	60.0%
Total	9,135	14,838	8,520	11,256	8,698	58.6%	77.3%
400 Professional Svcs & Chgs							
410 Professional Services	268,461	219,710	213,162	217,380	156,600	71.3%	72.0%
420 Communications	4,241	4,448	4,713	4,448	4,448	100.0%	100.0%
480 Repairs & Maintenance	542,442	2,561,806	638,748	2,535,214	691,603	27.0%	27.3%
Total	815,144	2,785,964	856,623	2,757,042	852,651	30.6%	30.9%
600 Capital Outlay							
640 Machinery & Equipment	34,652	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 1,259,133</u>	<u>\$ 3,176,286</u>	<u>\$ 1,234,061</u>	<u>\$ 3,143,782</u>	<u>\$ 1,242,150</u>	39.1%	39.5%

#### Administration - 242

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>242 Administration</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 96,877	\$ 89,405	\$ 89,405	\$ 88,704	\$ 93,831	105.0%	105.8%
130 Special Pay	2,772	2,069	2,104	2,769	2,861	138.3%	103.3%
Total	99,649	91,473	91,508	91,473	96,692	105.7%	105.7%
200 Personnel Benefits	34,039	32,481	32,250	32,481	34,544	106.4%	106.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
242 Administration	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
300 Supplies							
310 Office & Oper Supplies	7,405	9,340	1,231	7,740	4,740	50.7%	61.2%
320 Fuel	3,222	4,000	2,095	2,200	2,300	57.5%	104.5%
350 Small Tools & Equip	6,534	3,632	4,375	2,900	2,900	79.8%	100.0%
Total	17,161	16,972	7,701	12,840	9,940	58.6%	77.4%
400 Professional Svcs & Chgs							
410 Professional Services	12,443	13,300	15,444	13,300	14,620	109.9%	109.9%
420 Communications	8,151	8,532	8,206	4,200	4,200	49.2%	100.0%
430 Trans & Training	828	5,315	829	3,000	3,000	56.4%	100.0%
440 Advertising	415	2,000	692	3,500	3,500	175.0%	100.0%
470 Public Utility Services	6,226	5,648	7,983	7,613	7,613	134.8%	100.0%
480 Repairs & Maintenance	2,916	6,400	3,313	7,250	7,250	113.3%	100.0%
490 Miscellaneous	8,239	14,700	4,787	8,260	8,260	56.2%	100.0%
Total	39,218	55,895	41,254	47,123	48,443	86.7%	102.8%
Total Expenditures	\$ 190,067	\$ 196,821	\$ 172,714	\$ 183,917	\$ 189,620	96.3%	103.1%

## Revenue

Intergovernment revenues include the 2 HUD grants – CDBG & HOME. Miscellaneous revenues include contract collection of loans, payoffs, interest and miscellaneous revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 522,381	\$ 830,030	\$ 830,030	\$ 830,030	\$ 819,295	98.7%	98.7%
330 Intergov't Revenues	1,042,552	3,142,412	1,033,539	3,134,634	1,240,715	39.5%	39.6%
360 Miscellaneous Revenues	714,296	225,844	186,887	182,330	180,478	79.9%	99.0%
Total Revenues	\$ 2,279,230	\$ 4,198,286	\$ 2,050,456	\$ 4,146,994	\$ 2,240,488	53.4%	54.0%

COMMUNITY DEVELOPMENT  
2016 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 \$1,500,000 was budgeted in this fund as a Strategic Initiative in two parts. The first was the purchase of right-of-way for additional street development (\$800,000), and the second was for professional services relating to the continuing preparation of engineering design plans (\$700,000).

Service Unit(s): 701.

**BUDGET SUMMARY**

Dept 323 Rev Development Area	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
701 Revenue Development Area	\$ 1,228,911	\$ 3,500,000	\$ 3,618,406	\$ 3,155,000	\$ 1,500,000	42.9%	47.5%
<b>Rev Summary by Type</b>							
310 Taxes	1,068,971	1,000,000	1,018,951	1,000,000	1,000,000	100.0%	100.0%
330 Intergov't Revenues	200,000	900,000	-	900,000	-	0.0%	n/a
390 Other Financing Sources	900,000	-	-	-	-	n/a	n/a
Transfers In	500,000	-	-	-	-	n/a	n/a
Total Revenues	<u>2,668,971</u>	<u>1,900,000</u>	<u>1,018,951</u>	<u>1,900,000</u>	<u>1,000,000</u>	52.6%	52.6%
<b>Fund Balance</b>							
Beginning Balance	1,228,687	2,668,747	2,668,747	2,668,747	1,413,747	53.0%	53.0%
Revenues Less Expenditures	<u>1,440,060</u>	<u>(1,600,000)</u>	<u>(2,599,455)</u>	<u>(1,255,000)</u>	<u>(500,000)</u>	31.3%	39.8%
Ending Balance	<u>\$ 2,668,747</u>	<u>\$ 1,068,747</u>	<u>\$ 69,292</u>	<u>\$ 1,413,747</u>	<u>\$ 913,747</u>	85.5%	64.6%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$ -	\$ 2,700,000	\$ 179,820	\$ 350,000	\$ 700,000	25.9%	46.7%
600 Capital Outlays	<u>1,228,911</u>	<u>800,000</u>	<u>3,438,586</u>	<u>2,805,000</u>	<u>800,000</u>	100.0%	53.3%
Total Expenditures	<u>\$ 1,228,911</u>	<u>\$ 3,500,000</u>	<u>\$ 3,618,406</u>	<u>\$ 3,155,000</u>	<u>\$ 1,500,000</u>	42.9%	100.0%

## EXPLANATORY NARRATIVE

### Revenue Development Area - 701

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 from Department of Ecology through the Voluntary Cleanup Program. The design of the Fair Avenue interchange, along with the Cascade Mill Parkway (now known as Bravo Company Boulevard) and related roundabout was completed in 2015. The 2016 budget includes the purchase of right of way for additional street development, along with continuing preparation of engineering design plans for the East-West Corridor.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
701 Revenue Development Area	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ -	\$ 2,700,000	\$ 179,792	\$ 350,000	\$ 700,000	25.9%	200.0%
440 Taxes & Assessments	-	-	28	-	-	n/a	n/a
Total	-	2,700,000	179,820	350,000	700,000	25.9%	200.0%
600 Capital Outlay							
610 Land	-	800,000	86,013	100,000	800,000	100.0%	800.0%
650 Construction Projects	1,228,911	-	3,352,574	2,705,000	-	n/a	0.0%
Total	1,228,911	800,000	3,438,586	2,805,000	800,000	100.0%	28.5%
Total Expenditures	<u>\$1,228,911</u>	<u>\$ 3,500,000</u>	<u>\$3,618,406</u>	<u>\$3,155,000</u>	<u>\$1,500,000</u>	42.9%	47.5%

### Revenue

Revenues consist of a state sales tax credit of up to \$1.0 million annually, depending on the prior year match.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Revenue	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$1,228,687	\$ 2,668,747	\$2,668,747	\$2,668,747	\$1,413,747	53.0%	53.0%
310 Taxes	1,068,971	1,000,000	1,018,951	1,000,000	1,000,000	100.0%	100.0%
330 Intergov't Revenues	200,000	900,000	-	900,000	-	0.0%	n/a
390 Other Financing Sources	900,000	-	-	-	-	n/a	n/a
Transfers In	500,000	-	-	-	-	n/a	n/a
Total Revenues	<u>\$3,897,658</u>	<u>\$ 4,568,747</u>	<u>\$3,687,698</u>	<u>\$4,568,747</u>	<u>\$2,413,747</u>	52.8%	52.8%



# *Police*

<u>Department</u>	<u>Fund</u>
Police	310*
Police Grants	152
Law and Justice Capital	333

\* General Fund Department

**POLICE**  
2015 Budgeted Staffing Levels

**D. RIZZI**  
Chief of Police  
197.00 Positions

**M. BASTINELLI**  
Public Information  
Officer

**T. CROFT**  
Administrative  
Assistant

**G. JONES**  
Captain

**J. SEELY**  
Captain

**J. SCHNEIDER**  
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

Public Safety  
Communications

FIRE DEPARTMENT

**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

Professional Standards  
Internal Investigation

**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  
2016 BUDGET NARRATIVE

**POLICE - 310**  
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 two strategic initiatives funded by General Fund for 2016 were the purchase of digital cameras for the Patrol Division (\$15,000) and the replacement of outdated tasers (\$20,000).

Service Unit(s): 260, 301, 305, 306, 312, 313, 314, 316, 317, 318 & 319.

**PERFORMANCE STATISTICS**

	2014 Actual	2015 Prelim	2016 Proposed Budget
<b>Investigation</b>			
Part I Crimes Against Property Cleared	512	577	650
Part I Crimes Against Persons Cleared	191	229	274
<b>Preventative Patrol</b>			
Service Requests Received	79,366	85,794	90,657
Traffic Accidents Reported	1,818	2,030	2,114
Officers Per 1,000 Population	1.64	1.66	1.66
UCR Part I Arrests	973	1,064	1,163
All Other Arrests (except Traffic)	2,197	2,631	3,150
Traffic Violations Cited	20,009	19,982	20,000
<b>Police Support Services</b>			
Commissioned Police Officers	149	151	151
Case Numbered Events Processed	52,583	56,160	58,509
Infraction Citations Processed	16,474	17,691	18,998
Property Received	6,449	7,330	8,331
Property Disposed	9,403	2,096	2,840
Events Requiring Services	52,583	56,160	58,509
<b>Detention Services</b>			
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 <sup>(1)</sup>	\$3.30	\$4.80	\$4.80

- (1) 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	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1190	Police Chief	1.00	1.00	1.00
1295	Police Services Manager <sup>(1)</sup>	0.00	1.00	1.00
1434	Case Specialist <sup>(2)</sup>	1.00	1.00	0.00
6121	Police Officer <sup>(3)</sup>	116.00	118.00	118.00
6122	Police Officer (Lateral)	5.00	5.00	5.00
6124	Police Sergeant	17.00	17.00	17.00
6126	Police Lieutenant	6.00	6.00	6.00
6127	Police Captain	3.00	3.00	3.00
6211	Evidence Technician <sup>(4)</sup>	0.00	0.00	1.00
6212	Assistant Evidence Technician <sup>(4)</sup>	1.00	1.00	0.00
6215	Community Services Officer	2.00	2.00	2.00
6221	Corrections Officer	11.00	11.00	11.00
6241	Police Information Specialist <sup>(5)</sup>	0.00	1.00	1.00
6252	Police Services Specialist I <sup>(6)(7)</sup>	16.00	13.00	13.00
6253	Police Services Specialist II <sup>(7)</sup>	5.00	4.00	4.00
6256	Police Services Lead <sup>(2)(7)</sup>	0.00	4.00	5.00
6270	Police Application Specialist <sup>(8)</sup>	0.00	1.00	1.00
6265	Crime and Intelligence Analyst <sup>(1)</sup>	0.00	1.00	1.00
6610	Parking Enforcement Officer <sup>(9)</sup>	2.00	0.00	0.00
8205	Police Fleet Specialist <sup>(10)</sup>	2.00	1.00	1.00
8541	Building Maintenance Specialist <sup>(11)</sup>	1.00	0.00	0.00
11701	Administrative Assistant to Police Chief	1.00	1.00	1.00
11710	Police Services Supervisor <sup>(1)</sup>	2.00	0.00	0.00
11720	Corrections Sergeant	3.00	3.00	3.00
11730	Forensic Supervisor	1.00	1.00	1.00
13601	Building Superintendent <sup>(11)</sup>	0.00	1.00	1.00
<b>Total Personnel <sup>(12)</sup></b>		<b>196.00</b>	<b>197.00</b>	<b>197.00</b>

- (1) In 2014, the Police Services division was reorganized. The two Police Services Supervisor positions were eliminated, a Police Services Manager position created, and the Crime and Intelligence Analyst position was reinstated for 2015.
- (2) In 2015, Corrections was reorganized and changed the Case Specialist position to a Police Services Lead position.
- (3) Two Police Officer positions were added in 2015 to serve as Federal Agency Liaisons.
- (4) Assistant Evidence Technician position was upgraded the Evidence Technician mid-year 2015.
- (5) The Police Information Specialist position was added in 2015.
- (6) In 2014, one PSS-2 was added mid-year to handle Police financial duties.
- (7) In 2015, 3 PSS-1 positions and 1 PSS-2 positions were eliminated to create the Police Services Lead positions.
- (8) A Police Application Specialist was created in 2014.
- (9) Reinstated a Parking Enforcement Officer in 2014. Both positions were moved to Utility Services in 2015.
- (10) A Police Fleet Specialist was added to the budget in 2014 due to the Assigned Patrol Vehicle Program.
- (11) In 2014, the Police department was reorganized and the Building Maintenance Specialist was replaced with a Building Superintendent.
- (12) 1.0 FTE is funded by Transit (462).

## BUDGET SUMMARY

Dept 310 Police	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
260 Gang Free Initiative	\$ 307,289	\$ 230,820	\$ 162,980	\$ 185,402	\$ 148,450	64.3%	80.1%
301 PD Crim Just Sls Tx .3%	1,483,408	1,283,104	790,564	1,284,398	1,376,853	107.3%	107.2%
305 Detention Services	1,422,481	1,450,305	1,423,319	1,418,085	1,477,045	101.8%	104.2%
306 Monitoring Services	118,043	127,950	164,515	165,250	108,093	84.5%	65.4%
312 Investigation	3,876,990	4,250,912	4,734,175	4,656,735	4,796,900	112.8%	103.0%
313 Preventive Patrol	11,084,177	11,587,362	10,382,264	10,458,398	12,419,138	107.2%	118.7%
314 Police Support Services	1,410,681	1,465,901	1,412,895	1,416,851	1,597,336	109.0%	112.7%
316 Fruitvale Facility	5,443	6,703	4,720	6,715	6,741	100.6%	100.4%
317 Special Operations	1,437,148	1,869,581	2,032,719	1,997,504	874,842	46.8%	43.8%
318 Facility Maintenance	508,273	470,762	489,171	484,758	466,392	99.1%	96.2%
319 Administration	4,723,171	4,125,517	4,591,457	3,978,694	4,055,343	98.3%	101.9%
Total Expenditures	<u>\$26,377,102</u>	<u>\$26,868,918</u>	<u>\$26,188,779</u>	<u>\$26,052,791</u>	<u>\$27,327,133</u>	101.7%	104.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
100 Salaries & Wages	\$ 16,369,939	\$ 16,756,133	\$ 16,219,309	\$ 16,180,453	\$ 17,024,581	101.6%	62.3%
200 Benefits	4,010,646	4,384,950	4,252,440	4,378,156	4,778,513	109.0%	17.5%
Sub-Total Salaries & Benefits	20,380,586	21,141,083	20,471,749	20,558,609	21,803,093	103.1%	79.8%
300 Operating Supplies	987,573	886,293	757,660	799,514	780,500	88.1%	2.9%
400 Professional Svcs & Chgs	2,230,327	2,003,607	2,071,414	2,008,632	2,079,503	103.8%	7.6%
500 Intergovernmental Svcs	1,989,580	1,962,000	2,098,919	1,897,000	1,875,000	95.6%	6.9%
600 Capital Outlays	-	-	-	-	-	n/a	0.0%
700 Debt Services	639,593	728,054	655,826	655,826	675,801	92.8%	2.5%
800 Debt Service Int/Other	149,444	147,881	133,211	133,211	113,236	76.6%	0.4%
Total Expenditures	<u>\$26,377,102</u>	<u>\$26,868,918</u>	<u>\$26,188,779</u>	<u>\$26,052,791</u>	<u>\$27,327,133</u>	101.7%	100.0%

## EXPLANATORY NARRATIVE

Due to the implementation of the Take Home Vehicle Policy implemented in 2013, which included the purchase of 74 new vehicles, the Yakima Police Patrolmen's Association (YPPA) agreed to no increase in salary for the 2014 and 2015 budget year. In 2016, the settled bargaining agreement authorized a 2.5% increase in base wages, along with increases in certain premium pays.

The personnel benefit accounts in the Police department include rate changes for the YPPA, which included a medical contribution increase of 5.7% and a dental insurance decrease of 1.4% 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 2.9% and a dental insurance decrease of 9.2% for employees, along with the normal roll-ups. Workers' compensation and unemployment insurance rates remained unchanged.

**Gang Free Initiative - 260 ..... Sergeant Joe Deccio**

The Gang Free Initiative (GFI) was created in 2011 to address the City of Yakima's gang issues. The program contracts with service providers such as People for People (\$21,500), and the Yakima Police Athletic League (\$10,000) to provide outreach, education, prevention and intervention services within the community.

In 2015, this service unit was under the supervision of the City Manager's Office. In 2016, tracking and reporting of GFI programs will be handled by the Police Department.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>260 Gang Free Initiative</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 66,350	\$ 65,425	\$ 23,405	\$ 25,046	\$ -	0.0%	0.0%
130 Special Pay	-	-	250	250	-	n/a	0.0%
140 Retire/Term Cashout	-	-	16,140	16,140	-	n/a	0.0%
Total	66,350	65,425	39,796	41,436	-	0.0%	0.0%
200 Benefits	22,437	18,395	6,112	5,766	-	0.0%	0.0%
300 Operating Supplies							
310 Office & Oper Supplies	250	1,000	441	1,000	1,000	100.0%	100.0%
350 Small Tools & Equip	2,003	2,500	840	1,000	2,500	100.0%	250.0%
Total	2,253	3,500	1,281	2,000	3,500	100.0%	175.0%
400 Professional Svcs & Chgs							
410 Professional Services	213,089	125,000	108,617	126,500	132,000	105.6%	104.3%
420 Communications	-	-	77	100	1,500	n/a	1500.0%
430 Trans & Training	2,154	5,000	1,996	2,000	2,700	54.0%	135.0%
480 Repairs & Maintenance	-	-	4,855	5,000	5,000	n/a	100.0%
490 Miscellaneous	1,006	13,500	247	2,600	3,750	27.8%	144.2%
Total	216,249	143,500	115,791	136,200	144,950	101.0%	106.4%
Total Expenditures	\$ 307,289	\$ 230,820	\$ 162,980	\$ 185,402	\$ 148,450	64.3%	80.1%

**PD Criminal Justice Sales Tax 0.3% - 301.....Captain Gary Jones**

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 313 – Patrol or 319 – 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>301 PD Crim Just Sls Tx .3%</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 507,636	\$ 509,385	\$ 508,831	\$ 509,385	\$ 591,883	116.2%	116.2%
120 Overtime	262,648	60,000	53,341	60,000	60,000	100.0%	100.0%
130 Special Pay	29,602	29,201	34,414	30,495	30,060	102.9%	98.6%
140 Retire/Term Cashout	778	-	1,860	-	-	n/a	n/a
Total	800,664	598,585	598,446	599,879	681,944	113.9%	113.7%
200 Benefits	125,299	127,071	128,630	127,071	158,417	124.7%	124.7%
300 Operating Supplies							
310 Office & Oper Supplies	4,209	5,000	-	5,000	5,000	100.0%	100.0%
320 Fuel	60,000	60,000	-	60,000	60,000	100.0%	100.0%
350 Small Tools & Equip	11,738	5,000	9,326	5,000	5,000	100.0%	100.0%
Total	75,947	70,000	9,326	70,000	70,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	9,498	15,448	22,268	15,448	16,492	106.8%	106.8%
430 Trans & Training	50,000	50,000	31,894	50,000	50,000	100.0%	100.0%
Total	59,498	65,448	54,162	65,448	66,492	101.6%	101.6%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	422,000	422,000	-	422,000	400,000	94.8%	94.8%
Total Expenditures	<u>\$ 1,483,408</u>	<u>\$ 1,283,104</u>	<u>\$ 790,564</u>	<u>\$ 1,284,398</u>	<u>\$ 1,376,853</u>	92.8%	107.2%

#### **Detention Services - 305.....Captain Jay Seely**

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 most of 2015. 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 310 Office & Operating Supplies* – For the jail operation this consists primarily of food for the inmates.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>305 Detention Services</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 697,126	\$ 754,367	\$ 706,647	\$ 715,628	\$ 774,010	102.6%	108.2%
120 Overtime	89,891	60,000	82,801	80,000	60,000	100.0%	75.0%
130 Special Pay	50,410	31,849	40,494	31,849	33,024	103.7%	103.7%
140 Retire/Term Cashout	2,302	2,000	3,572	2,519	2,000	100.0%	79.4%
Total	839,729	848,216	833,515	829,996	869,035	102.5%	104.7%
200 Benefits	328,452	336,090	336,958	336,090	346,010	103.0%	103.0%
300 Operating Supplies							
310 Office & Oper Supplies	181,379	175,000	165,743	163,000	170,000	97.1%	104.3%
350 Small Tools & Equip	2,808	1,000	1,126	2,000	2,000	200.0%	100.0%
Total	184,187	176,000	166,869	165,000	172,000	97.7%	104.2%
400 Professional Svcs & Chgs							
410 Professional Services	70,113	90,000	85,976	87,000	90,000	100.0%	103.4%
Total Expenditures	\$ 1,422,481	\$ 1,450,305	\$ 1,423,319	\$ 1,418,085	\$ 1,477,045	101.8%	104.2%

#### **Monitoring Services - 306..... Captain Jay Seely**

The Electronic Home Monitoring (EHM) program provides an incarceration alternative. Subjects who are approved for EHM are fitted with an ankle bracelet and confined to their home. Participants in the program pay a fee, which results in the program not only reducing jail costs, but also providing a modest revenue. The Department is researching expanding the EHM program in 2016.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>306 Monitoring Services</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 63,606	\$ 64,543	\$ 64,543	\$ 64,543	\$ 44,074	68.3%	68.3%
120 Overtime	125	-	349	200	-	n/a	0.0%
130 Special Pay	500	-	500	-	-	n/a	n/a
140 Retire/Term Cashout	1,779	1,780	34,767	38,880	-	0.0%	0.0%
Total	66,011	66,323	100,159	103,623	44,074	66.5%	42.5%
200 Benefits	19,346	20,327	20,788	20,327	22,748	111.9%	111.9%
400 Professional Svcs & Chgs							
410 Professional Services	32,687	40,000	42,067	40,000	40,000	100.0%	100.0%
490 Miscellaneous	-	1,300	1,501	1,300	1,270	97.7%	97.7%
Total	32,687	41,300	43,567	41,300	41,270	99.9%	99.9%
Total Expenditures	\$ 118,043	\$ 127,950	\$ 164,515	\$ 165,250	\$ 108,093	84.5%	65.4%

#### **Investigation - 312..... Captain Jeff Schneider**

This service unit is responsible for the investigative functions of the Police Department, with emphasis on violent crime and crime against persons. This Service Unit is served with 34 positions.

*Account 120 Overtime* – This service unit, in particular, cannot anticipate overtime needs in advance as their overtime is driven by violent crimes that must be investigated. However, as previously mentioned, overtime containment measures are in effect.

*Account 130 Special Pay* – This account pays for negotiated premiums such as special investigator pay and bilingual pay.

*Account 410 Professional Services* – This line covers special investigations expenses, such as informant fees, specialized investigative equipment and travel expenses for prisoner transports for suspects in major crimes.

*Account 450 Rentals & Leases* – In mid-2015, the City entered into a lease for office space to house the Federal Major Crime Task Force.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>312 Investigation</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 2,694,539	\$ 3,098,488	\$ 3,251,926	\$ 3,258,020	\$ 3,347,205	108.0%	102.7%
120 Overtime	233,558	150,000	288,427	230,000	200,000	133.3%	87.0%
130 Special Pay	153,733	177,939	203,508	202,000	203,994	114.6%	101.0%
140 Retire/Term Cashout	70,940	12,000	34,887	64,000	34,000	283.3%	53.1%
Total	3,152,770	3,438,428	3,778,748	3,754,020	3,785,199	110.1%	100.8%
200 Benefits	693,211	788,485	907,331	846,716	928,701	117.8%	109.7%
400 Professional Svcs & Chgs							
410 Professional Services	28,918	20,000	4,985	10,000	7,000	35.0%	70.0%
450 Rentals & Leases	-	-	41,431	42,000	72,000	n/a	171.4%
480 Repairs & Maintenance	2,091	4,000	1,679	4,000	4,000	100.0%	100.0%
Total	31,009	24,000	48,096	56,000	83,000	345.8%	148.2%
Total Expenditures	\$ 3,876,990	\$ 4,250,912	\$ 4,734,175	\$ 4,656,735	\$ 4,796,900	112.8%	103.0%

### **Preventive Patrol - 313..... Captain Gary Jones**

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.

*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. The Department has implemented a successful downtown foot/bicycle patrol that operates from March through October. The Department plans to continue this program in 2016 and will partially fund the cost through 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended	2015	Estimated	Projected	from	from
313 Preventive Patrol	Budget	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 7,591,793	\$ 8,034,102	\$ 6,934,966	\$ 6,965,000	\$ 8,771,613	109.2%	125.9%
120 Overtime	421,610	500,000	440,204	410,000	300,000	60.0%	73.2%
130 Special Pay	341,916	252,419	280,546	272,419	277,845	110.1%	102.0%
140 Retire/Term Cashout	122,062	20,000	203,298	180,000	20,000	100.0%	11.1%
Total	8,477,380	8,806,521	7,859,013	7,827,419	9,369,458	106.4%	119.7%
200 Benefits	2,015,737	2,180,591	1,944,350	2,147,229	2,569,680	117.8%	119.7%
300 Operating Supplies							
310 Office & Oper Supplies	39	1,000	-	1,000	1,000	100.0%	100.0%
320 Fuel	340,396	300,000	285,754	230,000	230,000	76.7%	100.0%
350 Small Tools & Equip	37,472	55,750	50,666	59,750	51,000	91.5%	85.4%
Total	377,907	356,750	336,420	290,750	282,000	79.0%	97.0%
400 Professional Svcs & Chgs							
410 Professional Services	(5,452)	6,000	15,106	1,000	1,000	16.7%	100.0%
450 Rentals & Leases	2,180	5,000	795	2,000	2,000	40.0%	100.0%
480 Repairs & Maintenance	216,425	232,500	226,581	190,000	195,000	83.9%	102.6%
Total	213,153	243,500	242,481	193,000	198,000	81.3%	102.6%
Total Expenditures	\$ 11,084,177	\$ 11,587,362	\$ 10,382,264	\$ 10,458,398	\$ 12,419,138	107.2%	118.7%

#### **Police Support Services - 314.....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 2015, the Unit undertook a project to clear out the department archives in order to improve records retention compliance. Over 3000 pounds of paper have been destroyed as a result of this project. In 2016, the Department will be moving from an ink fingerprint system to the Livescan digital fingerprint system. A state grant has been awarded to fund this transition.

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>314 Police Support Services</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 849,396	\$ 942,125	\$ 917,912	\$ 916,790	\$ 1,058,418	112.3%	115.4%
120 Overtime	72,770	65,000	32,954	43,000	42,000	64.6%	97.7%
130 Special Pay	56,684	16,077	22,630	22,740	24,296	151.1%	106.8%
140 Retire/Term Cashout	70,470	4,000	4,459	4,000	4,000	100.0%	100.0%
Total	1,049,320	1,027,201	977,954	986,530	1,128,715	109.9%	114.4%
200 Benefits	342,620	405,165	409,649	405,165	443,966	109.6%	109.6%
300 Operating Supplies							
310 Office & Oper Supplies	-	1,000	-	-	-	0.0%	n/a
350 Small Tools & Equip	187	8,879	8,449	9,000	9,000	101.4%	100.0%
Total	187	9,879	8,449	9,000	9,000	91.1%	100.0%
400 Professional Svcs & Chgs							
450 Rentals & Leases	17,749	18,656	13,721	13,656	10,656	57.1%	78.0%
480 Repairs & Maintenance	805	5,000	3,122	2,500	5,000	100.0%	200.0%
Total	18,553	23,656	16,843	16,156	15,656	66.2%	96.9%
Total Expenditures	<u>\$ 1,410,681</u>	<u>\$ 1,465,901</u>	<u>\$ 1,412,895</u>	<u>\$ 1,416,851</u>	<u>\$ 1,597,336</u>	109.0%	112.7%

**Fruitvale Facility - 316 .....Captain Jay Seely**

The Fruitvale Facility provides vehicle and equipment storage for specialized units of the Department. The facility also contains a small classroom for small-unit training. Expenses in this service unit are related to the utility fees for this facility.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>316 Fruitvale Facility</b>							
Expenses							
400 Professional Svcs & Chgs							
420 Communications	\$ 660	\$ 662	\$ 697	\$ 662	\$ 700	105.7%	105.7%
470 Public Utility Services	4,783	6,041	4,024	6,053	6,041	100.0%	99.8%
Total	<u>\$ 5,443</u>	<u>\$ 6,703</u>	<u>\$ 4,720</u>	<u>\$ 6,715</u>	<u>\$ 6,741</u>	100.6%	100.4%

**Special Operations - 317 .....Captain Jay Seely**

This unit oversees the Gang Enforcement Team, 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 was added to this unit to provide statistical and tactical data analysis.

*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* –This line provides advertising and public service announcements for National Night Out and other community events.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended	2015	Estimated	Projected	from	from
317 Special Operations		Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 1,009,116	\$ 1,393,201	\$ 1,364,399	\$ 1,361,296	\$ 605,549	43.5%	44.5%
120 Overtime	59,114	47,000	71,167	47,000	45,000	95.7%	95.7%
130 Special Pay	25,954	20,689	92,991	93,500	10,956	53.0%	11.7%
140 Retire/Term Cashout	38,824	6,000	102,074	97,590	6,000	100.0%	6.1%
Total	1,133,007	1,466,890	1,630,631	1,599,386	667,505	45.5%	41.7%
200 Benefits	268,464	363,291	376,770	363,118	167,337	46.1%	46.1%
300 Operating Supplies							
310 Office & Oper Supplies	289	3,000	340	1,000	1,000	33.3%	100.0%
350 Small Tools & Equip	2,432	2,000	-	2,000	2,000	100.0%	100.0%
Total	2,721	5,000	340	3,000	3,000	60.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	32,955	32,000	22,354	32,000	37,000	115.6%	115.6%
440 Taxes & Assessments	-	-	2,624	-	-	n/a	n/a
450 Rentals & Leases	-	2,400	-	-	-	0.0%	n/a
Total	32,955	34,400	24,978	32,000	37,000	107.6%	115.6%
Total Expenditures	<u>\$ 1,437,148</u>	<u>\$ 1,869,581</u>	<u>\$ 2,032,719</u>	<u>\$ 1,997,504</u>	<u>\$ 874,842</u>	46.8%	43.8%

#### **Facility Maintenance - 318 ..... Captain Jay Seely**

This service unit is responsible for the maintenance of the police facility and ancillary buildings within the City of Yakima. The Building Superintendent is responsible for the efficient operations and maintenance of four facilities utilized by the Police Department.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended	2015	Estimated	Projected	from	from
318 Facility Maintenance		Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 102,186	\$ 58,819	\$ 66,458	\$ 65,219	\$ 65,309	111.0%	100.1%
120 Overtime	20,110	18,000	7,927	8,000	5,000	27.8%	62.5%
130 Special Pay	3,478	1,820	867	1,820	1,820	100.0%	100.0%
140 Retire/Term Cashout	2,109	800	1,384	1,384	800	100.0%	57.8%
Total	127,883	79,439	76,636	76,423	72,929	91.8%	95.4%
200 Benefits	43,814	21,093	27,177	21,093	26,221	124.3%	124.3%
300 Operating Supplies							
310 Office & Oper Supplies	53,320	45,000	47,158	45,000	45,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	43,014	60,000	23,139	50,000	50,000	83.3%	100.0%
470 Public Utility Services	174,979	190,230	207,099	192,242	197,242	103.7%	102.6%
480 Repairs & Maintenance	65,262	75,000	107,963	100,000	75,000	100.0%	75.0%
Total	283,255	325,230	338,201	342,242	322,242	99.1%	94.2%
Total Expenditures	<u>\$ 508,273</u>	<u>\$ 470,762</u>	<u>\$ 489,171</u>	<u>\$ 484,758</u>	<u>\$ 466,392</u>	99.1%	96.2%

**Administration - 319 ..... 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*– Two captains retired in 2014 and received their retirement cashouts from this line. There are no anticipated retirements in Administration in 2016.

*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. Due to the retirements and resulting promotions in several command level 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 301 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>319 Administration</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 507,613	\$ 346,753	\$ 319,196	\$ 355,238	\$ 401,502	115.8%	113.0%
120 Overtime	15,470	10,000	347	500	2,000	20.0%	400.0%
130 Special Pay	66,707	2,352	2,151	3,287	2,220	94.4%	67.5%
140 Retire/Term Cashout	67,036	-	2,717	2,716	-	n/a	0.0%
Total	656,826	359,105	324,411	361,741	405,722	113.0%	112.2%
200 Benefits	151,267	124,442	94,675	105,582	115,433	92.8%	109.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>319 Administration</b>							
300 Operating Supplies							
310 Office & Oper Supplies	194,235	185,164	143,363	179,764	161,000	86.9%	89.6%
350 Small Tools & Equip	96,816	35,000	44,453	35,000	35,000	100.0%	100.0%
Total	291,051	220,164	187,817	214,764	196,000	89.0%	91.3%
400 Professional Svcs & Chgs							
410 Professional Services	789,706	560,807	707,232	650,807	690,587	123.1%	106.1%
420 Communications	211,246	209,174	199,451	194,174	181,174	86.6%	93.3%
430 Trans & Training	105,580	65,000	66,512	75,000	72,000	110.8%	96.0%
440 Taxes & Assessments	1,179	-	-	-	-	n/a	n/a
450 Rentals & Leases	12,029	5,890	6,134	5,890	5,890	100.0%	100.0%
470 Public Utility Services	2,581	-	-	-	-	n/a	n/a
480 Repairs & Maintenance	742	4,000	3,157	4,000	4,000	100.0%	100.0%
490 Miscellaneous	144,347	161,000	114,111	102,700	120,500	74.8%	117.3%
Total	1,267,410	1,005,871	1,096,597	1,032,571	1,074,151	106.8%	104.0%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	1,567,580	1,540,000	2,098,919	1,475,000	1,475,000	95.8%	100.0%
700 Debt Service Principal	639,593	728,054	655,826	655,826	675,801	92.8%	103.0%
800 Debt Service Int/Other	149,444	147,881	133,211	133,211	113,236	76.6%	85.0%
Total Expenditures	<u>\$ 4,723,171</u>	<u>\$ 4,125,517</u>	<u>\$ 4,591,457</u>	<u>\$ 3,978,694</u>	<u>\$ 4,055,343</u>	98.3%	101.9%

### 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Dedicated Revenue</b>							
310 Taxes	\$ 868,538	\$ 864,300	\$ 905,824	\$ 894,550	\$ 916,500	106.0%	102.5%
320 Licenses And Permits	19,036	28,000	23,965	22,000	22,000	78.6%	100.0%
330 Intergov't Revenues	772,626	775,311	834,983	807,912	759,500	98.0%	94.0%
340 Chrgs f/Goods & Svcs	206,687	219,000	244,126	267,300	271,700	124.1%	101.6%
350 Fines and Forfeits	1,577,639	1,645,110	1,589,472	1,675,500	1,707,110	103.8%	101.9%
360 Miscellaneous Revenues	5,042	-	1,962	1,200	500	n/a	41.7%
380 Nonrevenues	-	-	7,867	-	-	n/a	n/a
Total Revenues	<u>\$ 3,449,568</u>	<u>\$ 3,531,721</u>	<u>\$ 3,608,199</u>	<u>\$ 3,668,462</u>	<u>\$ 3,677,310</u>	104.1%	100.2%

POLICE  
2016 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.

**AUTHORIZED PERSONNEL**

Police Grants fund 1.0 FTE in the Legal Department (017).

**BUDGET SUMMARY**

Dept 152 Police Grants	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
152 Prosecution	\$ 121,636	\$ 129,036	\$ 126,910	\$ 129,036	\$ 139,316	108.0%	108.0%
309 NARC Investigation	247,425	334,260	122,036	169,000	218,400	65.3%	129.2%
310 GET Unit	415	12,000	-	12,000	12,000	100.0%	100.0%
313 Preventative Patrol	-	-	18,198	-	-	n/a	n/a
Total Expenditures	<u>369,476</u>	<u>475,296</u>	<u>267,145</u>	<u>310,036</u>	<u>369,716</u>	77.8%	119.2%
<b>Rev Summary By Type</b>							
330 Intergovernmental	61,997	100,000	287,508	200,000	200,000	200.0%	100.0%
340 Chrgs f/Goods & Svcs	46,510	80,000	38,442	60,000	60,000	75.0%	100.0%
360 Miscellaneous Revenues	<u>179,063</u>	<u>304,000</u>	<u>159,442</u>	<u>156,000</u>	<u>156,000</u>	51.3%	100.0%
Total Revenues	<u>287,570</u>	<u>484,000</u>	<u>485,391</u>	<u>416,000</u>	<u>416,000</u>	86.0%	100.0%
<b>Fund Balance</b>							
Beginning Balance	256,642	174,736	174,736	174,736	280,700	160.6%	160.6%
Revenues Less Expenditures	<u>(81,906)</u>	<u>8,704</u>	<u>218,247</u>	<u>105,964</u>	<u>46,284</u>	531.8%	43.7%
Ending Balance	<u>\$ 174,736</u>	<u>\$ 183,440</u>	<u>\$ 392,983</u>	<u>\$ 280,700</u>	<u>\$ 326,984</u>	178.3%	116.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
<b>Exp Summary By Type</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>of</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
100 Salaries & Wages	\$ 239,466	\$289,679	\$157,046	\$194,534	\$202,101	69.8%	54.7%
200 Benefits	43,993	49,186	26,235	26,471	29,184	59.3%	7.9%
Sub-Total Salaries & Benefits	283,459	338,865	183,281	221,005	231,285	68.3%	62.6%
300 Operating Supplies	15,887	16,900	29,080	29,500	18,900	111.8%	5.1%
400 Professional Svcs & Chgs	64,087	119,531	54,783	59,531	119,531	100.0%	32.3%
600 Capital Outlay	6,043	-	-	-	-	n/a	0.0%
Total Expenditures	<u>\$ 369,476</u>	<u>\$475,296</u>	<u>\$267,145</u>	<u>\$310,036</u>	<u>\$369,716</u>	77.8%	100.0%

## EXPLANATORY NARRATIVE

### Prosecution - 152

This service unit accounts for 1.00 FTE in the Legal Department that prosecutes the drug related crimes of the Narcotics unit. Revenue from seized and forfeited property is generated in this fund from the prosecution of these cases.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
<b>152 Prosecution</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 92,122	\$ 94,534	\$ 94,534	\$ 94,534	\$102,101	108.0%	108.0%
120 Overtime	-	-	11	-	-	n/a	n/a
130 Special Pay	500	-	500	-	-	n/a	n/a
Total	92,622	94,534	95,045	94,534	102,101	108.0%	108.0%
200 Benefits	24,539	26,471	26,235	26,471	29,184	110.3%	110.3%
300 Operating Supplies							
310 Office & Oper Supplies	456	500	705	500	500	100.0%	100.0%
400 Professional Svcs & Chgs							
420 Communications	1,507	3,181	1,748	3,181	3,181	100.0%	100.0%
430 Trans & Training	531	1,100	500	1,100	1,100	100.0%	100.0%
490 Miscellaneous	1,981	3,250	2,677	3,250	3,250	100.0%	100.0%
Total	4,019	7,531	4,925	7,531	7,531	100.0%	100.0%
Total Expenditures	<u>\$ 121,636</u>	<u>\$129,036</u>	<u>\$126,910</u>	<u>\$129,036</u>	<u>\$139,316</u>	108.0%	108.0%

### NARC Investigation - 309

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 152 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>309 NARC Investigation</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 59,622	\$ 90,771	\$ -	\$ -	\$ -	0.0%	n/a
120 Overtime	83,488	100,000	43,803	100,000	100,000	100.0%	100.0%
130 Special Pay	2,941	4,375	-	-	-	0.0%	n/a
140 Retire/Term Cashout	793	-	-	-	-	n/a	n/a
Total	146,844	195,145	43,803	100,000	100,000	51.2%	100.0%
200 Benefits	19,454	22,715	-	-	-	0.0%	n/a
300 Operating Supplies							
310 Office & Oper Supplies	3,196	14,400	24,008	25,000	14,400	100.0%	57.6%
320 Fuel Consumed	7,173	2,000	4,367	4,000	4,000	200.0%	100.0%
350 Small Tools & Equip	5,062	-	-	-	-	n/a	n/a
Total	15,431	16,400	28,376	29,000	18,400	112.2%	63.4%
400 Professional Svcs & Chgs							
410 Professional Services	59,653	100,000	49,858	40,000	100,000	100.0%	250.0%
600 Capital Outlay							
640 Machinery & Equip	6,043	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 247,425</u>	<u>\$334,260</u>	<u>\$122,036</u>	<u>\$169,000</u>	<u>\$218,400</u>	65.3%	129.2%

### GET Unit - 310

Similar to the Narcotics Unit, the Gang Enforcement Team has partnered with several federal agencies to create a task force. This cooperative agreement allows the Gang Unit to receive reimbursement for overtime and proceeds from seizures in federal cases.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>310 GET Unit</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 415	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	100.0%	100.0%

### Preventative Patrol – 313

This service package unit is used for overtime reimbursement for emphasis on downtown foot patrol and holiday package theft, funded by a JAG grant.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>313 Preventative Patrol</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
100 Salaries & Wages							
120 Overtime	\$ -	\$ -	\$ 18,198	\$ -	\$ -	n/a	n/a

## Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Revenue</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Beginning Balance	\$ 256,642	\$ 174,736	\$ 174,736	\$ 174,736	\$ 280,700	160.6%	160.6%
330 Intergovernmental	61,997	100,000	287,508	200,000	200,000	200.0%	100.0%
340 Chrgs f/Goods & Svcs	46,510	80,000	38,442	60,000	60,000	75.0%	100.0%
360 Miscellaneous Revenues	179,063	304,000	159,442	156,000	156,000	51.3%	100.0%
Total Revenues	<u>\$ 544,212</u>	<u>\$ 658,736</u>	<u>\$ 660,127</u>	<u>\$ 590,736</u>	<u>\$ 696,700</u>	105.8%	117.9%



POLICE  
2016 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**

This department has two 2016 strategic initiatives – the creation of a replacement program for Police motorcycles (\$65,000) and a legacy CAD & Records System (\$150,000).

Service Unit(s): 301, 310, 311, 318, 319.

**BUDGET SUMMARY**

Dept 303/333 L & J Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
301 Crim Just Sls Tx .3%	\$ 30,442	\$ 157,735	\$ 2,448	\$ 157,735	\$ 120,000	76.1%	76.1%
301 Police Operations	801,198	296,000	288,102	310,744	486,000	164.2%	156.4%
311 Crime Prevention	33,139	41,636	42,353	42,353	-	0.0%	0.0%
318 Facility Maintenance	31,884	19,872	-	19,872	-	0.0%	0.0%
319 Administration	32,817	187,000	71,737	87,000	87,000	46.5%	100.0%
Total Expenditures	<u>929,480</u>	<u>702,243</u>	<u>404,639</u>	<u>617,704</u>	<u>693,000</u>	98.7%	112.2%
<b>Rev Summary By Type</b>							
310 Taxes	286,013	245,000	222,295	252,600	262,600	107.2%	104.0%
330 Intergov't Revenues	45,541	41,636	42,586	42,586	-	0.0%	0.0%
360 Miscellaneous Revenues	-	250	306	250	250	100.0%	100.0%
370 Prop & Trust Gains	-	50,000	6,000	6,000	-	0.0%	0.0%
390 Other Financing Svcs	27,469	10,000	123,905	52,960	10,000	100.0%	18.9%
Transfers In	201,958	208,000	205,300	204,000	206,500	99.3%	101.2%
Total Revenues	<u>560,981</u>	<u>554,886</u>	<u>600,393</u>	<u>558,396</u>	<u>479,350</u>	86.4%	85.8%
<b>Fund Balance</b>							
Beginning Balance	942,748	574,249	574,249	574,249	514,941	89.7%	89.7%
Revenues Less Expenditures	(368,498)	(147,357)	195,753	(59,308)	(213,650)	145.0%	360.2%
Ending Balance	<u>\$ 574,249</u>	<u>\$ 426,892</u>	<u>\$ 770,003</u>	<u>\$ 514,941</u>	<u>\$ 301,291</u>	70.6%	58.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<b>Exp Summary By Type</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
300 Operating Supplies	\$ 344,469	\$ 295,371	\$ 113,157	\$ 296,088	\$216,000	73.1%	31.2%
400 Professional Svcs & Chgs	93,556	146,872	100,385	146,872	127,000	86.5%	18.3%
500 Intergovernmental Svcs	14,178	-	-	-	-	n/a	0.0%
600 Capital Outlay	<u>477,278</u>	<u>260,000</u>	<u>191,097</u>	<u>174,744</u>	<u>350,000</u>	134.6%	50.5%
Total Expenditures	<u>\$ 929,480</u>	<u>\$ 702,243</u>	<u>\$ 404,639</u>	<u>\$ 617,704</u>	<u>\$ 693,000</u>	98.7%	100.0%

## EXPLANATORY NARRATIVE

### Criminal Justice Sales Tax 0.3% - 301

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 Summary, Section II for a more detailed explanation of this source of revenue.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>301 Crim Just Sls Tx .3%</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 1,932	\$ 157,735	\$ 2,448	\$ 157,735	\$120,000	76.1%	76.1%
600 Capital Outlay							
640 Machinery & Equipment	<u>28,510</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	n/a	n/a
Total Expenditures	<u>\$ 30,442</u>	<u>\$ 157,735</u>	<u>\$ 2,448</u>	<u>\$ 157,735</u>	<u>\$120,000</u>	76.1%	76.1%

### Police Operations - 301

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.

*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. This would include the motorcycles and computer system replacement as described in the related Strategic Initiatives found in Section IV of the 2016 Preliminary Budget Summary.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>301 Police Operations</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 342,537	\$ 76,000	\$ 68,357	\$ 76,000	\$ 76,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	28,854	50,000	45,000	50,000	50,000	100.0%	100.0%
480 Repairs & Maintenance		10,000		10,000	10,000	100.0%	100.0%
Total	28,854	60,000	45,000	60,000	60,000	100.0%	100.0%
600 Capital Outlay							
640 Machinery & Equipment	429,806	160,000	174,745	174,744	350,000	218.8%	200.3%
Total Expenditures	<u>\$ 801,198</u>	<u>\$ 296,000</u>	<u>\$ 288,102</u>	<u>\$ 310,744</u>	<u>\$ 486,000</u>	164.2%	156.4%

### Crime Prevention - 311

This service unit are expenditures from grant funds for special projects or programs related to Crime Prevention funded by a JAG grant.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>311 Crime Prevention</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ -	\$ 41,636	\$ 42,353	\$ 42,353	\$ -	0.0%	0.0%
500 Intergovernmental Svcs							
520 Intergov't Debt	14,178	-	-	-	-	n/a	n/a
600 Capital Outlay							
640 Machinery & Equipment	18,961	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 33,139</u>	<u>\$ 41,636</u>	<u>\$ 42,353</u>	<u>\$ 42,353</u>	<u>\$ -</u>	0.0%	0.0%

### Facility Maintenance - 318

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>318 Facility Maintenance</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	\$ 31,884	\$ 19,872	\$ -	\$ 19,872	\$ -	n/a	0.0%

### Administration - 319

The budget in this account represents a contingency for major maintenance expenses for the Law and Justice Center. This would include potential major repairs to the HVAC systems.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>319 Administration</b>							
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	32,817	67,000	55,385	67,000	67,000	100.0%	100.0%
600 Capital Outlay							
650 Construction Projects	-	100,000	16,352	-	-	0.0%	n/a
Total Expenditures	<u>\$ 32,817</u>	<u>\$ 187,000</u>	<u>\$ 71,737</u>	<u>\$ 87,000</u>	<u>\$ 87,000</u>	46.5%	100.0%

## 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Revenues</b>							
Beginning Balance	\$ 942,748	\$ 574,249	\$ 574,249	\$ 574,249	\$ 514,941	89.7%	89.7%
310 Taxes	286,013	245,000	222,295	252,600	262,600	107.2%	104.0%
330 Intergov't Revenues	45,541	41,636	42,586	42,586	-	0.0%	0.0%
360 Miscellaneous Revenues	-	250	306	250	250	100.0%	100.0%
370 Prop & Trust Gains	-	50,000	6,000	6,000	-	0.0%	0.0%
390 Other Financing Svcs	27,469	10,000	123,905	52,960	10,000	100.0%	18.9%
Transfers In	201,958	208,000	205,300	204,000	206,500	99.3%	101.2%
Total Revenues	<u>\$ 1,503,729</u>	<u>\$ 1,129,135</u>	<u>\$ 1,174,642</u>	<u>\$ 1,132,645</u>	<u>\$ 994,291</u>	88.1%	87.8%

# *Fire*

<u>Department</u>	<u>Fund</u>
Fire	320*
Emergency Services	150
Public Safety Communications	151
Fire Capital	332

\* General Fund Department

# FIRE

2016 Budgeted Staffing Levels

## B. STEWART

Fire Chief

138.00 Positions

**R. SCHNEIDER**

Administrative Assistant

**S. MADRIGAL**

Fire Office Assistant

**C. ERWIN**

Emergency  
Management

**T. VANDER HOUWEN**

Deputy Chief

**M. SOPTICH**

Deputy Chief

**B. COUGHENOUR**

Public Safety  
Communications Manager

### OPERATIONS & LOGISTICS

89.00 Positions / 3 Shifts

Fire • EMS • Equipment  
Special Operations /  
Logistics  
Special Teams  
Safety Investigations  
Combat Reserves

### SUPPORT SERVICES

6.00 Positions

Strategic Planning  
Accreditation  
Budgeting  
Info Systems Purchasing  
Internal Affairs  
Community Risk  
Training • Codes Interface  
Fire Inspections  
Non-Combat Reserves  
Facilities  
Apparatus

### PUBLIC SAFETY COMMUNICATIONS

34.00 Positions

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

FIRE  
2016 BUDGET NARRATIVE

***FIRE - 320***  
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.

**Strategic Initiatives**

Major Strategic Initiatives for 2016 include the addition of 3.0 FTE's (offset by overtime) and an increase to the Technical Rescue Training Budget (\$10,000).

Service Unit(s): 321, 322, 323, 325, 329, 331 & 337.

**PERFORMANCE STATISTICS**

	2014 Actual	2015 Prelim	2016 Proposed Budget
<b>Auxiliary</b>			
Fire	422	427	448
Rupture/Explosions	9	7	7
Hazardous Condition	139	169	177
Service Call	565	758	796
Good Intent (response to report of fire / other hazardous conditions)	779	881	925
False Call	540	498	523
Other (miscellaneous request for service)	41	26	27
EMS/Rescue	5,112	5,374	5,643

**AUTHORIZED PERSONNEL**

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1180	Fire Chief	1.00	1.00	1.00
4420	Fire Code Inspector <sup>(1)</sup>	2.00	3.00	3.00
6321	Firefighter <sup>(1)</sup>	54.00	60.00	63.00
6323	Fire Lieutenant (Shift) <sup>(1)</sup>	15.00	17.00	17.00
6325	Fire Captain (Shift) <sup>(1)</sup>	6.00	7.00	7.00
6330	Fire Shift Commander	3.00	3.00	3.00
6343	Public Education Captain	1.00	1.00	1.00
6351	Fire Training Supervisor	1.00	1.00	1.00

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
6352	Fire Training Assistant	1.00	1.00	1.00
6380	Deputy Fire Chief	2.00	2.00	2.00
6441	Fire Office Assistant	1.00	1.00	1.00
6701	Emergency Management Specialist <sup>(2)</sup>	0.00	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
<b>Total Personnel <sup>(3)</sup></b>		<b>89.00</b>	<b>100.00</b>	<b>103.00</b>

(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. 3 Firefighters were added as a Strategic Initiative in 2016 to reduce regularly scheduled overtime.

(2) Emergency Management position moved to Fire in 2015.

(3) 9.00 FTE's funded by Emergency Services (150).

## BUDGET SUMMARY

Dept 320 Fire	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
321 Auxiliary/Reserves	\$ 5,508	\$ 47,300	\$ 22,851	\$ 25,300	\$ 51,400	108.7%	203.2%
322 Fire Suppression & EMS	8,727,590	10,146,370	10,237,360	10,153,361	10,290,189	101.4%	101.3%
323 Investigation	165,530	248,100	227,025	234,728	271,133	109.3%	115.5%
325 Training	385,412	294,313	228,265	219,194	260,465	88.5%	118.8%
329 Administration	903,555	837,641	1,056,432	1,040,207	1,066,372	127.3%	102.5%
331 Suppression Facilities	201,693	273,748	268,234	274,248	218,935	80.0%	79.8%
337 Emergency Prep	5,725	212,246	101,788	114,806	152,101	71.7%	132.5%
Total Expenditures	<u>\$ 10,395,013</u>	<u>\$ 12,059,718</u>	<u>\$ 12,141,955</u>	<u>\$ 12,061,844</u>	<u>\$ 12,310,596</u>	102.1%	102.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 7,674,145	\$ 8,943,543	\$ 9,007,997	\$ 8,982,940	\$ 8,927,949	99.8%	72.5%
200 Personnel Benefits	1,828,575	2,155,622	2,184,156	2,120,845	2,274,820	105.5%	18.5%
Sub-Total Salaries & Benefits	9,502,720	11,099,164	11,192,154	11,103,785	11,202,769	100.9%	91.0%
300 Operating Supplies	253,405	304,087	285,648	280,937	313,721	103.2%	2.5%
400 Professional Svcs & Chgs	442,815	617,250	468,080	481,048	598,033	96.9%	4.9%
700 Debt Service Principal	149,628	26,157	153,674	153,674	159,019	607.9%	1.3%
800 Debt Service Int/Other	46,445	13,059	42,399	42,399	37,054	283.7%	0.3%
Total Expenditures	<u>\$ 10,395,013</u>	<u>\$ 12,059,718</u>	<u>\$ 12,141,955</u>	<u>\$ 12,061,844</u>	<u>\$ 12,310,596</u>	102.1%	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.

#### **Auxiliary/Reserves - 321.....Deputy Chief Mark Soptich**

The “Reserves” consist of a small group of dedicated individuals who volunteer their time to support the mission of the Yakima Fire Department. Activities of this group include:

<i>Operational Support</i>	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.
<i>Public Education</i>	The Reserves assist with events such as EDITH House and career fairs.
<i>Chaplaincy</i>	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)
	0	2015	0	2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>321 Auxiliary/Reserves</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
110 Salaries and Wages	\$ -	\$ -	\$ 2,036	\$ -	\$ -	n/a	n/a
200 Benefits	918	3,000	1,776	3,000	7,250	241.7%	241.7%
300 Operating Supplies							
350 Small Tools & Equip	-	1,500	301	1,500	1,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	198	800	167	800	800	100.0%	100.0%
480 Repairs & Maintenance	-	500	-	500	500	100.0%	100.0%
490 Miscellaneous	4,392	41,500	18,571	19,500	41,350	99.6%	212.1%
Total	4,590	42,800	18,739	20,800	42,650	99.6%	205.0%
Total Expenditures	<u>\$ 5,508</u>	<u>\$ 47,300</u>	<u>\$ 22,851</u>	<u>\$ 25,300</u>	<u>\$ 51,400</u>	108.7%	203.2%

#### **Fire Suppression & EMS - 322 ..... 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 in 2015 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. However, the City added 3 additional Firefighters in 2016 to reduce overtime resulting from ordinary shift leave.

*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 140 Retirement / Termination Cashout* – This collective bargaining agreement includes provisions to cashout vacation accumulated over stated limits provided that the employee uses 65% of the vacation accrual earned in a year. Most of the 2016 budget is to fund this provision. Also included in this account is the cashout of accrued leave balances when an employee leaves the City.

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended	2015	Estimated	Projected	from	from
<b>322 Fire Suppression &amp; EMS</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 5,820,498	\$ 6,945,182	\$ 6,701,919	\$ 6,712,380	\$ 7,156,758	103.0%	106.6%
120 Overtime	680,624	703,000	817,662	818,000	400,000	56.9%	48.9%
130 Special Pay	89,522	116,457	94,577	92,650	93,358	80.2%	100.8%
140 Retire/Term Cashout	220,549	203,000	407,960	388,260	260,000	128.1%	67.0%
Total	6,811,194	7,967,640	8,022,119	8,011,290	7,910,115	99.3%	98.7%
200 Benefits	1,641,697	1,875,468	1,935,220	1,865,368	1,996,162	106.4%	107.0%
300 Operating Supplies							
310 Office & Oper Supplies	25,904	34,646	36,448	35,187	106,796	308.2%	303.5%
320 Fuel	70,840	69,600	55,152	51,500	54,000	77.6%	104.9%
350 Small Tools & Equip	21,050	50,000	47,415	50,000	76,000	152.0%	152.0%
Total	117,794	154,246	139,014	136,687	236,796	153.5%	173.2%
400 Professional Svcs & Chgs							
410 Professional Services	784	1,000	1,314	1,000	1,000	100.0%	100.0%
420 Communications	16,308	17,240	17,543	17,240	11,740	68.1%	68.1%
440 Taxes & Assessments	-	100	-	100	100	100.0%	100.0%
450 Rentals & Leases	572	1,000	594	1,000	1,000	100.0%	100.0%
470 Public Utility Services	80,823	97,426	92,220	91,426	91,426	93.8%	100.0%
480 Repairs & Maintenance	46,232	20,250	21,619	20,250	30,350	149.9%	149.9%
490 Miscellaneous	12,187	12,000	7,717	9,000	11,500	95.8%	127.8%
Total	156,906	149,016	141,006	140,016	147,116	98.7%	105.1%
Total Expenditures	<u>\$ 8,727,590</u>	<u>\$ 10,146,370</u>	<u>\$ 10,237,360</u>	<u>\$ 10,153,361</u>	<u>\$ 10,290,189</u>	101.4%	101.3%

#### **Investigation - 323..... 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>323 Investigation</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 105,516	\$ 161,006	\$ 161,436	\$ 160,740	\$ 175,763	109.2%	109.3%
120 Overtime	5,291	6,000	3,711	3,000	6,000	100.0%	200.0%
130 Special Pay	2,079	100	1,035	1,720	2,000	2000.0%	116.3%
Total	112,887	167,106	166,182	165,460	183,763	110.0%	111.1%
200 Benefits	41,767	69,736	57,203	63,510	62,862	90.1%	99.0%
300 Operating Supplies							
310 Office & Oper Supplies	285	2,000	1,210	1,000	1,500	75.0%	150.0%
350 Small Tools & Equip	7,977	1,600	898	1,600	5,600	350.0%	350.0%
Total	8,262	3,600	2,109	2,600	7,100	197.2%	273.1%
400 Professional Svcs & Chgs							
410 Professional Services	100	2,000	350	1,000	12,000	600.0%	1200.0%
420 Communications	170	258	279	258	258	100.0%	100.0%
430 Trans & Training	1,224	2,500	-	500	2,500	100.0%	500.0%
490 Miscellaneous	1,121	2,900	902	1,400	2,650	91.4%	189.3%
Total	2,614	7,658	1,531	3,158	17,408	227.3%	551.2%
Total Expenditures	\$ 165,530	\$ 248,100	\$ 227,025	\$ 234,728	\$ 271,133	109.3%	115.5%

#### **Training - 325 .....Deputy 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>325 Training</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 178,634	\$ 118,013	\$ 114,794	\$ 114,784	\$ 117,665	99.7%	102.5%
120 Overtime	19,849	4,000	1,418	2,000	4,000	100.0%	200.0%
130 Special Pay	70	200	-	200	200	100.0%	100.0%
140 Retire/Term Cashout	60,695	2,000	4,324	2,000	2,000	100.0%	100.0%
Total	259,248	124,213	120,537	118,984	123,865	99.7%	104.1%
200 Benefits	34,728	24,076	23,785	24,076	25,431	105.6%	105.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
325 Training	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	27,132	35,091	33,063	30,000	24,500	69.8%	81.7%
350 Small Tools & Equip	15,335	4,000	6,866	4,000	7,625	190.6%	190.6%
Total	42,467	39,091	39,929	34,000	32,125	82.2%	94.5%
400 Professional Svcs & Chgs							
410 Professional Services	39,475	50,800	24,453	25,000	30,000	59.1%	120.0%
420 Communications	226	344	372	344	344	100.0%	100.0%
430 Trans & Training	200	20,000	7,818	6,000	18,000	90.0%	300.0%
490 Miscellaneous	9,068	35,790	11,370	10,790	30,700	85.8%	284.5%
Total	48,969	106,934	44,014	42,134	79,044	73.9%	187.6%
Total Expenditures	\$ 385,412	\$ 294,313	\$ 228,265	\$ 219,194	\$ 260,465	88.5%	118.8%

### Administration - 329

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
329 Administration	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 383,263	\$ 469,646	\$ 492,033	\$ 491,104	\$ 516,320	109.9%	105.1%
120 Overtime	42	2,000	317	500	2,000	100.0%	400.0%
130 Special Pay	1,000	-	1,000	1,000	-	n/a	0.0%
140 Retire/Term Cashout	19,084	3,000	24,010	18,370	3,000	100.0%	16.3%
Total	403,389	474,646	517,360	510,974	521,320	109.8%	102.0%
200 Benefits	79,995	111,556	113,515	111,868	124,634	111.7%	111.4%
300 Operating Supplies							
310 Office & Oper Supplies	14,384	13,000	14,142	13,000	13,000	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	170,041	150,006	169,306	167,506	164,757	109.8%	98.4%
420 Communications	23,661	26,137	27,538	23,637	25,137	96.2%	106.3%
430 Trans & Training	7,616	12,280	1,796	2,000	11,052	90.0%	552.6%
450 Rentals & Leases		700	2,579	700	700	100.0%	100.0%
480 Repairs & Maintenance	449	2,000	1,821	2,000	2,000	100.0%	100.0%
490 Miscellaneous	7,947	8,100	12,301	12,450	7,700	95.1%	61.8%
Total	209,714	199,223	215,342	208,293	211,346	106.1%	101.5%
700 Debt Service Principal	149,628	26,157	153,674	153,674	159,019	607.9%	103.5%
800 Debt Service Int/Other	46,445	13,059	42,399	42,399	37,054	283.7%	87.4%
Total Expenditures	\$ 903,555	\$ 837,641	\$ 1,056,432	\$ 1,040,207	\$ 1,066,372	127.3%	102.5%

### Suppression Facilities - 331

The Suppression Facilities Service Unit supports department wide functions that in turn support the core mission of the department. One full time Maintenance Mechanic and one Temporary Mechanic are funded through this Service Unit.

*Account 120 Overtime* – This line item is maintained to fund the overtime caused by extra hours worked for Fire Department vehicle maintenance.

*Account 480 Repairs and Maintenance* – This line item is used for repairs and maintenance to the stations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>331 Suppression Facilities</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 82,458	\$ 109,532	\$ 107,008	\$ 109,532	\$ 112,269	102.5%	102.5%
120 Overtime	1,799	2,500	3,503	3,000	3,000	120.0%	100.0%
140 Retire/Term Cashout	3,172	-	4,999	-	-	n/a	n/a
Total	87,428	112,032	115,510	112,532	115,269	102.9%	102.4%
200 Benefits	29,470	33,696	33,683	33,696	36,346	107.9%	107.9%
300 Operating Supplies							
310 Office & Oper Supplies	64,631	71,650	71,560	71,650	1,000	1.4%	1.4%
350 Small Tools & Equip	5,866	14,000	16,293	14,000	14,000	100.0%	100.0%
Total	70,497	85,650	87,853	85,650	15,000	17.5%	17.5%
400 Professional Svcs & Chgs							
420 Communications	1,434	1,495	1,580	1,495	1,495	100.0%	100.0%
470 Public Utility Services	12,863	15,374	13,559	15,374	15,374	100.0%	100.0%
480 Repairs & Maintenance	-	25,000	15,899	25,000	35,000	140.0%	140.0%
490 Miscellaneous	-	500	150	500	450	90.0%	90.0%
Total	14,297	42,369	31,188	42,369	52,319	123.5%	123.5%
Total Expenditures	\$ 201,693	\$ 273,748	\$ 268,234	\$ 274,248	\$ 218,935	80.0%	79.8%

### Emergency Preparedness - 337

Under the direction of the Fire Chief, one (1) fulltime Emergency Management Specialist conducts citywide Emergency Management functions. Examples of those functions include:

- Community outreach and education activities designed to raise the awareness and preparedness of the community to react in the event of a major disaster.
- Developing and exercising emergency response and mitigation plans, and coordination of recovery efforts following a disaster.
- Supporting field activities during major incidents, and coordination with the SEOC (State Emergency Operations Center) to obtain additional resources when local resources become overtaxed.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
337 Emergency Prep	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ -	\$ 97,905	\$ 64,000	\$ 63,450	\$ 73,617	75.2%	116.0%
130 Special Pay	-	-	253	250	-	n/a	0.0%
Total	-	97,905	64,253	63,700	73,617	75.2%	115.6%
200 Benefits	-	38,091	18,974	19,328	22,135	58.1%	114.5%
300 Operating Supplies							
310 Office & Oper Supplies	-	-	97	2,000	2,000	n/a	100.0%
320 Fuel	-	-	145	500	1,200	n/a	240.0%
350 Small Tools & Equip	-	7,000	2,058	5,000	5,000	71.4%	100.0%
Total	-	7,000	2,300	7,500	8,200	117.1%	109.3%
400 Professional Svcs & Chgs							
410 Professional Services	5,725	47,000	12,050	10,000	35,000	74.5%	350.0%
420 Communications	-	-	115	-	-	n/a	n/a
430 Trans & Training	-	15,000	339	3,000	2,700	18.0%	90.0%
480 Repairs & Maintenance	-	-	-	800	800	n/a	100.0%
490 Miscellaneous	-	7,250	3,756	10,478	9,650	133.1%	92.1%
Total	5,725	69,250	16,261	24,278	48,150	69.5%	198.3%
Total Expenditures	\$ 5,725	\$ 212,246	\$ 101,788	\$ 114,806	\$ 152,101	71.7%	132.5%

### Dedicated Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
330 Intergov't Revenues	\$ 138,996	\$ 269,936	\$ 127,299	\$ 280,428	\$ 145,270	53.8%	51.8%
340 Chrgs f/Goods & Svcs	19,283	1,190,407	1,199,744	1,198,407	1,229,992	103.3%	102.6%
360 Miscellaneous Revenues	407	-	20	20	-	n/a	0.0%
Total Revenues	\$ 158,685	\$ 1,460,343	\$ 1,327,063	\$ 1,478,855	\$ 1,375,262	94.2%	93.0%

## **EMERGENCY SERVICES - 150**

*Fire Chief*

*Bob Stewart*

### **DEFINITION**

The Emergency Services Fund was created to account for the EMS Levy resources received by the City of Yakima. These resources may be used for operation and support in the provision of Emergency Medical Services to the citizens of Yakima and to those citizens that are visiting within the City limits and in need of assistance. This fund provides state required emergency medical training for Emergency Medical Technicians, emergency medical supplies and technical rescue tools and equipment. The Countywide EMS levy 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 & 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.

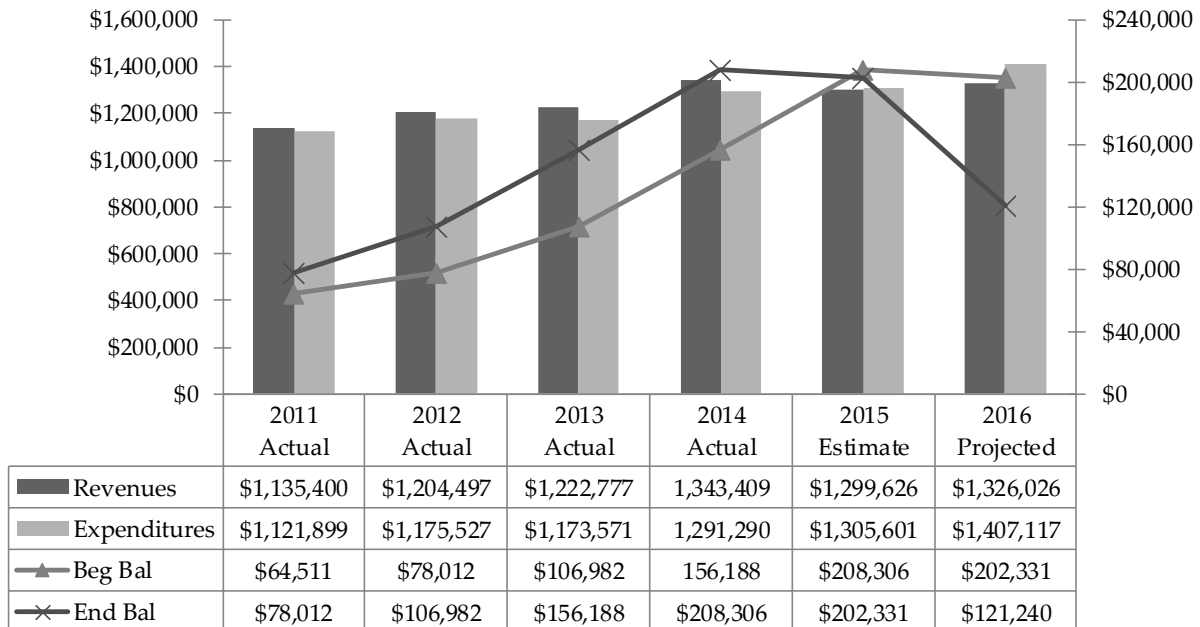
### **BUDGET SUMMARY**

Dept 150 Emergency Services	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
322 Fire Suppression & EMS	\$ 1,028,983	\$ 1,074,112	\$ 1,050,701	\$ 1,067,021	\$ 1,118,488	104.1%	104.8%
327 Emergency Services	262,308	238,580	239,733	238,580	288,628	121.0%	121.0%
Total Expenditures	<u>1,291,290</u>	<u>1,312,692</u>	<u>1,290,434</u>	<u>1,305,601</u>	<u>1,407,117</u>	107.2%	107.8%
<b>Rev Summary By Type</b>							
330 Intergov't Revenues	1,343,111	1,289,726	1,299,816	1,299,326	1,325,726	102.8%	102.0%
360 Miscellaneous Revenues	297	300	300	300	300	100.0%	100.0%
Total Revenues	<u>1,343,409</u>	<u>1,290,026</u>	<u>1,300,116</u>	<u>1,299,626</u>	<u>1,326,026</u>	102.8%	102.0%
<b>Fund Balance</b>							
Beginning Balance	156,188	208,306	208,306	208,306	202,331	97.1%	97.1%
Revenues Less Expenditures	52,118	(22,666)	9,682	(5,975)	(81,091)	357.8%	1357.1%
Ending Balance	<u>\$ 208,306</u>	<u>\$ 185,640</u>	<u>\$ 217,988</u>	<u>\$ 202,331</u>	<u>\$ 121,240</u>	65.3%	59.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
Exp Summary By Type	2014	Amended	2015	Estimated	Projected	from	of
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 846,724	\$ 881,872	\$ 872,046	\$ 874,537	\$ 919,670	104.3%	65.4%
200 Personnel Benefits	182,258	192,240	178,655	192,484	198,818	103.4%	14.1%
Sub-Total Salaries & Benefits	1,028,983	1,074,112	1,050,701	1,067,021	1,118,488	104.1%	79.5%
300 Supplies	36,189	34,850	36,002	34,850	82,025	235.4%	5.8%
400 Other Svcs & Charges	26,119	28,730	28,730	28,730	31,603	110.0%	2.2%
Transfers Out	200,000	175,000	175,000	175,000	175,000	100.0%	12.4%
Total Expenditures	<u>\$ 1,291,290</u>	<u>\$ 1,312,692</u>	<u>\$ 1,290,434</u>	<u>\$ 1,305,601</u>	<u>\$ 1,407,117</u>	107.2%	100.0%

## EXPLANATORY NARRATIVE

### EMERGENCY SERVICES FUND FINANCIAL DATA



### Fire Suppression& EMS - 322

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.



*Account 140 Retirement / Termination Cashout* – This collective bargaining agreement includes provisions to cashout vacation accumulated over stated limits provided that the employee uses 65% of the vacation accrual earned in a year. Most of the 2016 budget is to fund this provision. Also included in this account is the cashout of accrued leave balances when an employee leaves the City.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>322 Fire Suppression &amp; EMS</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 721,915	\$ 756,054	\$ 703,439	\$ 702,697	\$ 794,496	105.1%	113.1%
120 Overtime	66,439	75,000	98,499	90,000	75,000	100.0%	83.3%
130 Special Pay	18,516	22,818	14,273	15,000	15,174	66.5%	101.2%
140 Retire/Term Cashout	39,854	28,000	55,835	66,840	35,000	125.0%	52.4%
Total	846,724	881,872	872,046	874,537	919,670	104.3%	105.2%
200 Personnel Benefits	182,258	192,240	178,655	192,484	198,818	103.4%	103.3%
Total Expenditures	<u>\$ 1,028,983</u>	<u>\$ 1,074,112</u>	<u>\$ 1,050,701</u>	<u>\$ 1,067,021</u>	<u>\$ 1,118,488</u>	104.1%	104.8%

### Emergency Services - 327

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>327 Emergency Services</b>							
Expenses							
300 Supplies							
310 Office/Oper Supplies	\$ 29,439	\$ 25,000	\$ 26,186	\$ 25,000	\$ 35,000	140.0%	140.0%
350 Small Tools & Equip	6,750	9,850	9,817	9,850	47,025	477.4%	477.4%
Total	36,189	34,850	36,002	34,850	82,025	235.4%	235.4%
400 Other Services/Charges							
410 Professional Services	26,119	28,730	28,730	28,730	31,603	110.0%	110.0%
Transfers Out	200,000	175,000	175,000	175,000	175,000	100.0%	100.0%
Total Expenditures	<u>\$ 262,308</u>	<u>\$ 238,580</u>	<u>\$ 239,733</u>	<u>\$ 238,580</u>	<u>\$ 288,628</u>	121.0%	121.0%

## 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
Revenue	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 156,188	\$ 208,306	\$ 208,306	\$ 208,306	\$ 202,331	97.1%	97.1%
330 Intergov't Revenues	1,343,111	1,289,726	1,299,816	1,299,326	1,325,726	102.8%	102.0%
360 Miscellaneous Revenues	297	300	300	300	300	100.0%	100.0%
Total Revenues	<u>\$ 1,499,596</u>	<u>\$ 1,498,332</u>	<u>\$ 1,508,422</u>	<u>\$ 1,507,932</u>	<u>\$ 1,528,357</u>	102.0%	101.4%

FIRE  
2016 BUDGET NARRATIVE

***PUBLIC SAFETY COMMUNICATIONS - 151***

*Fire Chief*  
*Public Safety Manager*

*Bob Stewart*  
*Brad Coughenour*

**DEFINITION**

The responsibilities of the communications division are to provide 9-1-1 emergency call answering, public safety dispatching, records keeping, and support through public safety radio communications 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.

Service Unit(s): 340, 341, 343, 344, 348, 349.

**AUTHORIZED PERSONNEL**

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1274	Public Safety Manager	1.00	1.00	1.00
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
<b>Total Personnel</b>		<b>35.00</b>	<b>35.00</b>	<b>35.00</b>

**BUDGET SUMMARY**

Dept 151/153 Pub Safety Comm	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
340 Crim Just Sls Tx .3%	\$ 169,596	\$ 168,073	\$ 153,225	\$ 168,073	\$ 171,995	102.3%	102.3%
341 Comm Operations	964,797	2,333,086	1,858,748	1,881,863	1,326,234	56.8%	70.5%
343 911 Call Takers Enhanced	1,129,694	1,418,461	1,307,406	1,401,827	1,436,066	101.2%	102.4%
344 911 Call Takers Operations	293,558	288,054	300,157	299,054	304,283	105.6%	101.7%
348 911 Call Takers Admin	134,635	136,825	139,449	135,790	147,084	107.5%	108.3%
349 Comm Administration	162,878	162,363	169,747	164,850	170,209	104.8%	103.3%
Total Expenditures	<u>2,855,158</u>	<u>4,506,862</u>	<u>3,928,732</u>	<u>4,051,457</u>	<u>3,555,870</u>	78.9%	87.8%

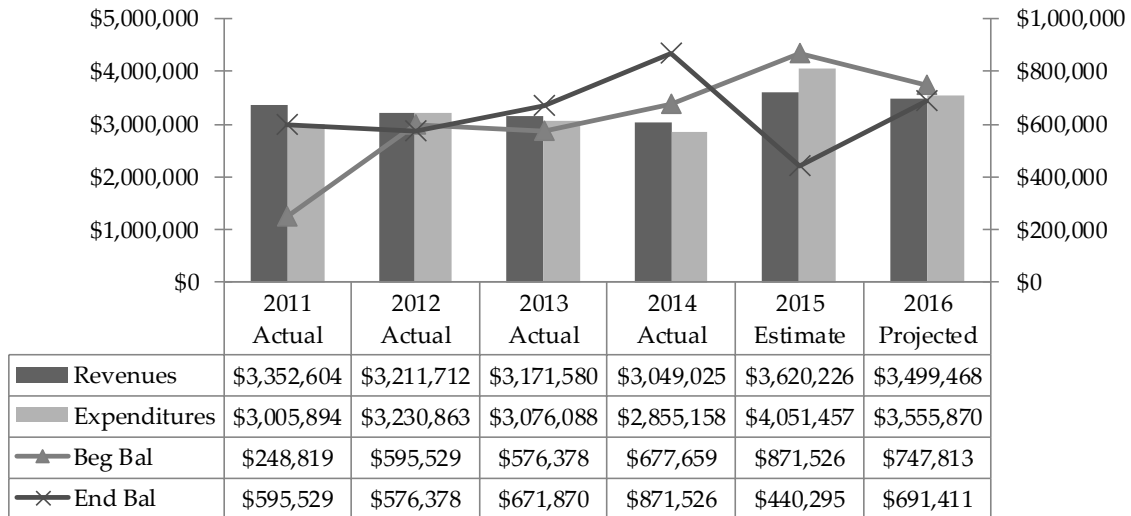
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
<b>Rev Summary By Type</b>							
310 Taxes	169,596	170,000	171,891	170,000	176,800	104.0%	104.0%
330 Intergov't Revenues	2,166,299	2,172,549	1,686,067	1,748,976	2,291,418	105.5%	131.0%
340 Chrgs f/Goods & Svcs	2,314	2,000	50	-	-	0.0%	n/a
360 Miscellaneous Revenues	816	1,250	998	1,250	1,250	100.0%	100.0%
380 Nonrevenues	-	720,000	-	720,000	-	0.0%	0.0%
Transfers In	710,000	1,030,000	980,000	980,000	1,030,000	100.0%	105.1%
Total Revenues	<u>3,049,025</u>	<u>4,095,799</u>	<u>2,839,007</u>	<u>3,620,226</u>	<u>3,499,468</u>	85.4%	96.7%
<b>Fund Balance</b>							
Beginning Balance	677,659	871,526	871,526	871,526	440,295	50.5%	50.5%
Revenues Less Expenditures	<u>193,867</u>	<u>(411,063)</u>	<u>(1,089,725)</u>	<u>(431,231)</u>	<u>(56,402)</u>	13.7%	13.1%
Ending Balance	<u>\$ 871,526</u>	<u>\$ 460,463</u>	<u>\$ (218,199)</u>	<u>\$ 440,295</u>	<u>\$ 383,893</u>	83.4%	87.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
<b>Exp Summary By Type</b>							
100 Salaries & Wages	\$ 1,838,494	\$ 1,998,865	\$ 1,852,938	\$ 1,884,827	\$ 2,093,768	104.7%	58.9%
200 Benefits	<u>636,469</u>	<u>752,764</u>	<u>644,042</u>	<u>752,764</u>	<u>810,160</u>	107.6%	22.8%
Sub-Total Salaries & Benefits	2,474,963	2,751,628	2,496,980	2,637,591	2,903,928	105.5%	81.7%
300 Operating Supplies	15,556	19,100	161,996	163,412	14,100	73.8%	0.4%
400 Professional Svcs & Chgs	364,638	454,955	643,297	632,150	459,992	101.1%	12.9%
500 Intergovernmental Svcs	-	211,000	-	-	-	n/a	0.0%
600 Capital Outlay	-	1,013,179	511,916	503,762	-	n/a	0.0%
700 Debt Service Principal	-	50,000	51,500	51,500	115,000	230.0%	3.2%
800 Debt Service Int/Other	<u>-</u>	<u>7,000</u>	<u>63,042</u>	<u>63,042</u>	<u>62,850</u>	897.9%	1.8%
Total Expenditures	<u>\$ 2,855,158</u>	<u>\$ 4,506,862</u>	<u>\$ 3,928,732</u>	<u>\$ 4,051,457</u>	<u>\$ 3,555,870</u>	78.9%	100.0%

## EXPLANATORY NARRATIVE

Within this division, 151 and 153 are the two primary fund groups, within fund group 151 there are six service units, of those six service units 343 and 348 receive funding through the collection of the E911 excise tax. E911 services are provided through an Interlocal Agreement between Yakima County and the City of Yakima. Fund group 153 has one service unit that is resourced from revenue received through the 0.3% Criminal Justice Fund Sales Tax. The E911 excise tax in conjunction with the Criminal Justice Fund Sales Tax provides the division with the additional financial resources needed to meet the demands of public safety within Yakima County and the City of Yakima. Service Units 341 and 349 is the funding service unit for police and fire dispatch, in addition the City of Yakima receives revenues through dispatch service contracts from external police and fire protection districts.

# PUBLIC SAFETY COMMUNICATION FUND FINANCIAL DATA



## Criminal Justice Sales Tax .3% - 340

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 public safety dispatcher positions that support law enforcement activities. Revenues for these positions are received from the .3% Criminal Justice Sales tax.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
340 Crim Just Sls Tx .3%	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 95,023	\$ 110,843	\$ 89,999	\$ 110,843	\$ 116,027	104.7%	104.7%
120 Overtime	25,436	9,000	20,741	9,000	9,000	100.0%	100.0%
130 Special Pay	765	600	2,335	600	600	100.0%	100.0%
140 Retire/Term Cashout	152	-	-	-	-	n/a	n/a
Total	121,376	120,443	113,074	120,443	125,627	104.3%	104.3%
200 Benefits	48,220	47,630	40,151	47,630	46,368	97.3%	97.3%
Total Expenditures	\$ 169,596	\$ 168,073	\$ 153,225	\$ 168,073	\$ 171,995	102.3%	102.3%

## Communications Operations - 341

This service unit provides support for public safety dispatching functions for the division. This service unit represents 93% of the costs associated with public safety dispatching. The partner service unit is 344 911 Call-Takers Operations.

*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.

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>341 Comm Operations</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 518,378	\$ 689,727	\$ 622,976	\$ 628,221	\$ 724,566	105.1%	115.3%
120 Overtime	152,348	35,000	92,876	100,000	35,000	100.0%	35.0%
130 Special Pay	9,709	9,316	15,670	19,266	9,658	103.7%	50.1%
140 Retire/Term Cashout	18,829	-	792	-	-	n/a	n/a
Total	699,264	734,044	732,315	747,487	769,224	104.8%	102.9%
200 Benefits	219,010	271,271	262,219	271,271	289,312	106.7%	106.7%
300 Operating Supplies							
310 Office & Oper Supplies	219	100	511	600	100	100.0%	16.7%
350 Small Tools & Equip	-	-	85,737	87,000	-	n/a	0.0%
Total	219	100	86,247	87,600	100	100.0%	0.1%
400 Professional Svcs & Chgs							
410 Professional Services	37,785	-	188,528	163,000	11,500	n/a	7.1%
420 Communications	7,747	13,292	6,592	7,950	21,048	158.4%	264.8%
450 Rentals & Leases	-	32,000	-	27,250	54,500	170.3%	200.0%
480 Repairs & Maintenance	-	-	716	4,500	1,500	n/a	33.3%
490 Miscellaneous	772	1,200	3,231	3,500	1,200	100.0%	34.3%
Total	46,304	46,492	199,067	206,200	89,748	193.0%	43.5%
500 Intergovernmental Svcs							
520 Intergov't Debt	-	211,000	-	-	-	0.0%	n/a
600 Capital Outlay							
630 Impr Other Than Bldg	-	-	123,962	100,500	-	n/a	0.0%
640 Machinery & Equipment	-	1,013,179	340,397	354,262	-	0.0%	0.0%
Total	-	1,013,179	464,359	454,762	-	0.0%	0.0%
700 Debt Service Principal	-	50,000	51,500	51,500	115,000	230.0%	223.3%
800 Debt Service Int/Other	-	7,000	63,042	63,042	62,850	897.9%	99.7%
Total Expenditures	\$ 964,797	\$ 2,333,086	\$ 1,858,748	\$ 1,881,863	\$ 1,326,234	56.8%	70.5%

### 9-1-1 Call Takers Enhanced - 343

This service unit provides 9-1-1 call taking for all citizens residing in 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 within SU341 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 450 Rental and Leases* – Yakima County's charges for an operating lease on the new facility.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>343 911 Call Takers Enhanced</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>2015 Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 453,870	\$ 683,015	\$ 453,330	\$ 462,419	\$ 708,044	103.7%	153.1%
120 Overtime	127,439	30,000	105,556	110,000	30,000	100.0%	27.3%
130 Special Pay	2,700	2,649	2,995	3,449	2,505	94.6%	72.6%
140 Retire/Term Cashout	6,417	-	1,725	350	-	n/a	0.0%
Total	590,425	715,664	563,605	576,218	740,550	103.5%	128.5%
200 Benefits	237,210	304,873	206,562	304,873	334,398	109.7%	109.7%
300 Operating Supplies							
310 Office & Oper Supplies	7,887	6,000	3,906	6,000	6,000	100.0%	100.0%
320 Fuel	-	-	12	-	-	n/a	n/a
350 Small Tools & Equip	4,778	10,000	69,125	66,812	5,000	50.0%	7.5%
Total	12,665	16,000	73,044	72,812	11,000	68.8%	15.1%
400 Professional Svcs & Chgs							
410 Professional Services	217,401	232,312	270,293	262,312	239,118	102.9%	91.2%
420 Communications	37,426	45,000	51,290	45,000	45,000	100.0%	100.0%
450 Rentals & Leases	(18,104)	35,612	27,297	35,612	10,000	28.1%	28.1%
480 Repairs & Maintenance	40,530	50,000	47,200	9,000	9,000	18.0%	100.0%
490 Miscellaneous	12,141	19,000	20,556	47,000	47,000	247.4%	100.0%
Total	289,393	381,924	416,637	398,924	350,118	91.7%	87.8%
600 Capital Outlay							
640 Machinery & Equipment	-	-	47,557	49,000	-	n/a	0.0%
Total Expenditures	<u>\$1,129,694</u>	<u>\$1,418,461</u>	<u>\$1,307,406</u>	<u>\$1,401,827</u>	<u>\$1,436,066</u>	101.2%	102.4%

### 9-1-1 Call Takers Operations - 344

Service Unit 344 exclusively supports the salary and benefits of two (2) FTE public safety communication supervisor positions, and 7% of the salary and benefits of the remaining 13 public safety communication dispatch positions. The revenue to support the service is obtained for E911 Tax Revenue that is passed from the county to the city through an annual interlocal agreement.

*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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>344 911 Call Takers Operations</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>2015 Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 170,335	\$ 188,887	\$ 183,863	\$ 188,887	\$ 198,341	105.0%	105.0%
120 Overtime	47,388	25,000	36,638	36,000	25,000	100.0%	69.4%
130 Special Pay	1,664	1,746	2,103	1,746	1,772	101.5%	101.5%
140 Retire/Term Cashout	55	-	60	-	-	n/a	n/a
Total	219,441	215,633	222,663	226,633	225,113	104.4%	99.3%
200 Benefits	74,117	72,421	77,494	72,421	79,169	109.3%	109.3%
Total Expenditures	<u>\$ 293,558</u>	<u>\$ 288,054</u>	<u>\$ 300,157</u>	<u>\$ 299,054</u>	<u>\$ 304,283</u>	105.6%	101.7%

#### 9-1-1 Call Takers Administration - 348

This service unit manages 50% of the salary, wages, and benefits for the two management positions and administrative position assigned to 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>348 911 Call Takers Admin</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>2015 Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 104,329	\$ 106,540	\$ 109,673	\$ 106,540	\$ 116,627	109.5%	109.5%
120 Overtime	40	-	218	215	-	n/a	0.0%
130 Special Pay	950	-	750	750	-	n/a	0.0%
Total	105,319	106,540	110,640	107,505	116,627	109.5%	108.5%
200 Benefits	28,006	28,284	28,808	28,284	30,457	107.7%	107.7%
400 Professional Svcs & Chgs							
490 Miscellaneous	1,310	2,000	-	-	-	0.0%	n/a
Total Expenditures	<u>\$ 134,635</u>	<u>\$ 136,825</u>	<u>\$ 139,449</u>	<u>\$ 135,790</u>	<u>\$ 147,084</u>	107.5%	108.3%



### Communications Administration – 349

This service unit is the sister SU to (348) which provides 50% of the salary, wages, benefits, and operational costs of the administrative staff from the City of Yakima General Revenue.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
349 Comm Administration	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 101,730	\$ 106,540	\$ 109,673	\$ 106,540	\$ 116,627	109.5%	109.5%
120 Overtime	40	-	218	-	-	n/a	n/a
130 Special Pay	900	-	750	-	-	n/a	n/a
Total	102,670	106,540	110,640	106,540	116,627	109.5%	109.5%
200 Benefits	29,906	28,284	28,808	28,284	30,456	107.7%	107.7%
300 Operating Supplies							
310 Office & Oper Supplies	2,672	3,000	2,706	3,000	3,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	3,545	3,500	3,941	3,500	3,500	100.0%	100.0%
420 Communications	4,676	6,539	3,891	4,526	3,626	55.5%	80.1%
430 Trans & Training	6,860	3,000	7,105	7,500	3,000	100.0%	40.0%
480 Repairs & Maintenance	1,437	4,500	-	1,500	4,500	100.0%	300.0%
490 Miscellaneous	11,113	7,000	12,656	10,000	5,500	78.6%	55.0%
Total	27,631	24,539	27,593	27,026	20,126	82.0%	74.5%
Total Expenditures	<u>\$ 162,878</u>	<u>\$ 162,363</u>	<u>\$ 169,747</u>	<u>\$ 164,850</u>	<u>\$ 170,209</u>	104.8%	103.3%

### Revenue

This funds revenue comes from the 911 Excise tax, an allocation of the .3% Criminal Justice Sales tax, dispatch service contracts with other agencies, interest, an interfund loan to pay for the one-time costs associated with preparing the new facility for operations and transfers from Emergency Services (150) and General Fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Revenue	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 677,659	\$ 871,526	\$ 871,526	\$ 871,526	\$ 440,295	50.5%	50.5%
310 Taxes	169,596	170,000	171,891	170,000	176,800	104.0%	104.0%
330 Intergov't Revenues	2,166,299	2,172,549	1,686,067	1,748,976	2,291,418	105.5%	131.0%
340 Chrgs f/Goods & Svcs	2,314	2,000	50	-	-	0.0%	n/a
360 Miscellaneous Revenues	816	1,250	998	1,250	1,250	100.0%	100.0%
380 Nonrevenues	-	720,000	-	720,000	-	0.0%	0.0%
Transfers In	710,000	1,030,000	980,000	980,000	1,030,000	100.0%	105.1%
Total Revenues	<u>\$ 3,726,684</u>	<u>\$ 4,967,325</u>	<u>\$ 3,710,533</u>	<u>\$ 4,491,752</u>	<u>\$ 3,939,763</u>	79.3%	87.7%

FIRE  
2016 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 2016 include: a replacement Fire Engine (\$450,000) and Ladder Truck (\$1,150,000 – carryover from 2015), 2 Station 95 upgrades (\$332,000), and the purchase of a Water Tender (\$125,000 with Broadway Fire District paying \$75,000 for a net City investment of \$50,000).

Service Unit(s): 322 & 331.

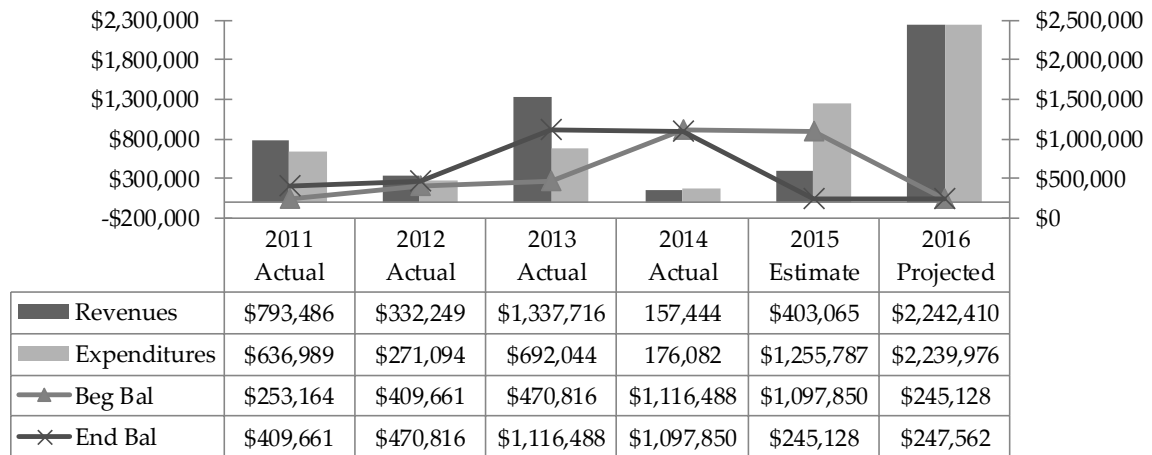
**BUDGET SUMMARY**

Dept 332 Fire Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
322 Fire Suppression & EMS	\$ 123,292	\$ 2,837,073	\$ 1,132,604	\$ 1,158,787	\$ 1,907,976	67.3%	164.7%
331 Fire Suppression Facilities	52,790	105,428	87,601	97,000	332,000	314.9%	342.3%
Ending Balance	<u>176,082</u>	<u>2,942,501</u>	<u>1,220,205</u>	<u>1,255,787</u>	<u>2,239,976</u>	76.1%	178.4%
<b>Rev Summary By Type</b>							
330 Intergov't Revenues	42,879	34,500	6,000	34,500	34,500	100.0%	100.0%
340 Chrgs f/Goods & Svcs	-	-	30,000	30,000	55,000	n/a	183.3%
360 Miscellaneous Revenues	114,565	75,000	84,565	83,565	83,910	111.9%	100.4%
380 Nonrevenues	-	-	-	215,000	-	n/a	0.0%
390 Other Financing Sources	-	1,854,000	38,685	40,000	2,069,000	111.6%	5172.5%
Total Revenues	<u>157,444</u>	<u>1,963,500</u>	<u>159,250</u>	<u>403,065</u>	<u>2,242,410</u>	114.2%	556.3%
<b>Fund Balance</b>							
Beginning Balance	1,116,489	1,097,851	1,097,851	1,097,851	245,129	22.3%	22.3%
Revenues Less Expenditures	(18,639)	(979,001)	(1,060,955)	(852,722)	2,434	0.2%	0.3%
Ending Balance	<u>\$ 1,097,851</u>	<u>\$ 118,850</u>	<u>\$ 36,896</u>	<u>\$ 245,129</u>	<u>\$ 247,563</u>	208.3%	101.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
Exp Summary By Type	2014	Amended	2015	Estimated	Projected	from	of
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$ 14,719	\$ 207,896	\$ 175,205	\$ 210,200	\$ 17,500	8.4%	0.8%
400 Professional Svcs & Chgs	52,790	105,428	92,671	97,000	332,000	314.9%	14.8%
600 Capital Outlay	108,573	2,559,218	952,329	948,587	1,675,476	65.5%	74.8%
700 Debt Service Principal	-	53,679	-	-	215,000	400.5%	9.6%
800 Debt Service Int/Other	-	16,280	-	-	-	0.0%	0.0%
Total Expenditures	<u>\$ 176,082</u>	<u>\$ 2,942,501</u>	<u>\$ 1,220,205</u>	<u>\$ 1,255,787</u>	<u>\$ 2,239,976</u>	76.1%	100.0%

## EXPLANATORY NARRATIVE

### FIRE CAPITAL FUND FINANCIAL DATA



## Fire Suppression & EMS - 322

Fire Operation Expenditures are itemized below.

### CAPITAL EXPENDITURES

Item	Cost	Funding Source	Justification
Mine Safety Appliance (MSA) Supplies	\$6,300	Fire Capital Funds 322 - R & M	Mandated overhaul for self-contained apparatus (SCBA).
Small Tools & Equipment	11,200	Fire Capital Funds 350 - Small Tools	Hose & fitting equipment
Repair and Maintenance Contractor Costs for Fire Stations	332,000	Fire Capital Funds 322 - R & M (Contractors)	This includes 2 Strategic Initiative for improvements at Station 95 – the construction of a pole-type storage garage to house apparatus / equipment currently outside and exposed to the elements and for remodeling the sleeping quarters.
Engine, Ladder truck, 2 Staff Vehicles and other equipment	1,675,476	Fire Capital Funds 322 – M & E	These funds will be used to replace machinery and equipment.
Fire Engine / Pumper / Capital Repay Interfund loan	215,000	Fire capital Funds	Some apparatus costs are due early in the building process. An interfund loan may be required and this would be repaid when the financing is complete
<b>Total</b>	<b>\$2,239,976</b>		

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>322 Fire Suppression &amp; EMS</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 8,823	\$ 12,000	\$ 7,130	\$ 17,000	\$ 6,300	52.5%	37.1%
350 Small Tools & Equip	5,896	195,896	168,075	193,200	11,200	5.7%	5.8%
Total	14,719	207,896	175,205	210,200	17,500	8.4%	8.3%
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	-	-	5,070	-	-	n/a	n/a
600 Capital Outlay							
640 Machinery & Equipment	108,573	2,559,218	952,329	948,587	1,675,476	65.5%	176.6%
700 Debt Service Principal	-	53,679	-	-	215,000	400.5%	n/a
800 Debt Service Int/Other	-	16,280	-	-	-	0.0%	n/a
Total Expenditures	<u>\$ 123,292</u>	<u>\$ 2,837,073</u>	<u>\$ 1,132,604</u>	<u>\$ 1,158,787</u>	<u>\$ 1,907,976</u>	67.3%	164.7%

### Fire Suppression Facilities - 331

The Suppression Facilities Service Unit supports repair and maintenance of the fire stations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>331 Fire Suppression Facilities</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	\$ 52,790	\$ 105,428	\$ 87,601	\$ 97,000	\$ 332,000	314.9%	342.3%

### 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Revenue</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Beginning Balance	\$ 1,116,489	\$ 1,097,851	\$ 1,097,851	\$ 1,097,851	\$ 245,129	22.3%	22.3%
330 Intergov't Revenues	42,879	34,500	6,000	34,500	34,500	100.0%	100.0%
340 Chrgs f/Goods & Svcs	-	-	30,000	30,000	55,000	n/a	183.3%
360 Miscellaneous Revenues	114,565	75,000	84,565	83,565	83,910	111.9%	100.4%
380 Nonrevenues	-	-	-	215,000	-	n/a	0.0%
390 Other Financing Sources	-	1,854,000	38,685	40,000	2,069,000	111.6%	5172.5%
Total Revenues	<u>\$ 1,273,933</u>	<u>\$ 3,061,351</u>	<u>\$ 1,257,100</u>	<u>\$ 1,500,916</u>	<u>\$ 2,487,539</u>	81.3%	165.7%

# *Airport*

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

# AIRPORT

2016 Budgeted Staffing Levels

## R. PETERSON

Air Terminal Manager

7.00 Positions

### BUILDING MAINTENANCE

1.00 Positions

Building Maintenance  
Plumbing/Electrical  
Landscaping &  
Vegetation Management  
Snow Removal  
Interior/Exterior Painting  
HVAC  
Terminal  
Security/Access Control  
System

### ADMINISTRATION

1.00 Positions

ID System & Access  
Programs/Passenger  
Facility Charges  
Security Badges  
Training  
Airport Leases  
Capital Improvement  
Projects  
Grants  
Records  
Timekeeping

### AIRFIELD MAINTENANCE

4.00 Positions

Airfield Inspections  
Snow Removal  
Vegetation Management  
Airfield Painting  
Sign Replacement  
Electrical Work  
FAA Recurrent Training  
Equipment Repairs  
Emergency Coordination  
Wildlife Management  
Heavy Equipment  
Operation

**AIRPORT OPERATING - 421**

*Interim City Manager  
Air Terminal Manager*

*Jeff Cutter  
Robert Peterson*

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**DEFINITION**

The Yakima Air Terminal provides the local community with air transportation to/from the Yakima Valley. In order to facilitate these services the airport has a terminal building located at the 2400 block along Washington Avenue. The terminal building has five aircraft parking gates, all of which transition passengers through a ground level terminal concourse. Alaska Airlines provides daily flights to/from Seattle-Tacoma International Airport and utilizes the Bombardier Q400 aircraft that accommodates 76 passengers. The airport receives approximately 60,000 passenger enplanements annually, and the Airport Master Plan update forecasts show passenger enplanements will increase over the twenty-year planning period. The terminal also provides space for three rental car facilities, which are conveniently located adjacent to the baggage claim area. Hertz, Avis, and Budget rent-a-car companies offer 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
- Airfield Construction Management
- Airport Security and Badging
- Landscaping and Janitorial Services

The Yakima Air Terminal is a Federal Aviation Administration (FAA) Part 139 certificated airport with its primary runway (Runway 09/27) classified as an Airport Reference Code (ARC) C-III. Runway 09/27 is able to accommodate a Boeing 737-800 aircraft or similar. The airport is equipped with Airport Rescue and Fire Fighting (ARFF) capabilities maintained at an ARFF Index B upgradable to Index C upon request. The primary runway is 7,604 feet long by 150 feet wide and is equipped with a Precision Approach Instrument Landing System, which accommodates aircraft operations in adverse weather conditions. The secondary runway (Runway 4/22) is 3,835 feet long by 150 feet wide and will accommodate smaller aircraft operations during times when the primary runway is not available. 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 has a variety of pilot services to include an Automated Weather Observation System, which provides critical weather information located at the airport. In

conjunction with this service, the airport has an Air Traffic Control Tower (ATCT) operated by Serco under a contract with the Federal Aviation Administration.

The Yakima Air Terminal is home to many local businesses, which range from aircraft servicing to 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, JR Helicopter Service, Cub Crafters, Civil Air Patrol, and Yakima Aerosport.

### Strategic Initiatives

There are four Strategic Initiatives proposed for the Airport's 2016 budget. The first Strategic Initiative is the replacement of a 2001 Ford Expedition, which is utilized to carry out the day-to-day operations, airport administration, and maintenance of the airport. This vehicle's reliability is decreasing, while its maintenance costs continue to increase as the vehicle is fast approaching the end of its useful life.

The second Strategic Initiative is the design and acquisition of additional Snow Removal Equipment. The Federal Aviation Administration requires airport operators to maintain a sufficient amount of snow removal equipment to maintain the airport in a safe and useable manner. The airport will use this piece of equipment to increase safety at the airport by removing snow from the airfield. In addition to increasing safety, the equipment will replace a 1982 snowplow that has outlived its useful life.

The third Strategic Initiative is the replacement of both pedestrian and vehicle gates. Airport fencing and gates are required by the Transportation Security Administration (TSA), and must be maintained in excellent working order. It is necessary that the airport replace its existing gates due to the rising costs to maintain them and the difficulty in locating and purchasing parts for the outdated systems.

The final Strategic Initiative is the replacement of a 1997 bush hog mower. The FAA requires airports to maintain airfield grass within its safety areas (typically where the runway/taxiway lights and signs are located) to a length that does not obscure or block the light or sign. The bush hog mower is a vital piece of equipment used to maintain the airfield vegetation around lights and signs. Unfortunately, this piece of equipment continues to fail and requires continuous repairs as it fast approaches the end of its useful life.

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

### AUTHORIZED PERSONNEL

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1175	Yakima Air Terminal Manager	1.00	1.00	1.00
8910	Airport Maintenance Specialist	5.00	5.00	5.00
11610	Administrative Assistant	1.00	1.00	1.00
Total Personnel		7.00	7.00	7.00



## BUDGET SUMMARY

Dept 421 Airport Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
281 Airfield	\$ 485,433	\$ 542,700	\$ 496,369	\$ 491,591	\$ 544,917	100.4%	110.8%
282 Air Terminal	241,343	165,143	166,627	160,750	195,117	118.2%	121.4%
283 Commercial	2,796	4,154	7,138	4,900	5,900	142.0%	120.4%
284 Security	11,604	6,400	2,357	3,900	6,400	100.0%	164.1%
286 Administration	325,013	376,609	346,946	356,707	376,651	100.0%	105.6%
287 Planning	6,700	7,000	-	-	-	0.0%	n/a
Total Expenditures	<u>1,072,890</u>	<u>1,102,006</u>	<u>1,019,437</u>	<u>1,017,848</u>	<u>1,128,985</u>	102.4%	110.9%
<b>Rev Summary By Type</b>							
310 Taxes	25,159	-	13,212	14,000	14,000	n/a	100.0%
340 Chrgs f/Goods & Services	194,729	248,990	183,808	196,950	263,250	105.7%	133.7%
360 Miscellaneous Revenues	811,427	859,899	861,864	849,879	857,679	99.7%	100.9%
Total Revenue	<u>1,031,316</u>	<u>1,108,889</u>	<u>1,058,885</u>	<u>1,060,829</u>	<u>1,134,929</u>	102.3%	107.0%
<b>Fund Balance</b>							
Beginning Balance	50,113	8,539	8,539	8,539	51,520	603.4%	603.4%
Revenues Less Expenditures	(41,574)	6,883	39,448	42,981	5,944	86.4%	13.8%
Ending Balance	<u>\$ 8,539</u>	<u>\$ 15,422</u>	<u>\$ 47,987</u>	<u>\$ 51,520</u>	<u>\$ 57,465</u>	372.6%	111.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 427,073	\$ 492,622	\$ 437,661	\$ 437,409	\$ 511,734	103.9%	45.3%
200 Benefits	152,727	164,747	161,949	164,747	164,832	100.1%	14.6%
Sub-Total Salaries & Benefits	579,799	657,369	599,610	602,156	676,566	102.9%	59.9%
300 Operating Supplies	64,034	65,940	55,840	52,400	54,440	82.6%	4.8%
400 Professional Svcs & Chgs	354,780	321,028	307,346	305,592	337,479	105.1%	29.9%
600 Capital Outlay	74,276	57,669	56,640	57,700	60,500	104.9%	5.4%
Total Expenditures	<u>\$ 1,072,890</u>	<u>\$ 1,102,006</u>	<u>\$ 1,019,437</u>	<u>\$ 1,017,848</u>	<u>\$ 1,128,985</u>	102.4%	100.0%

## EXPLANATORY NARRATIVE

### Airfield - 281

This service unit consists of expenses associated with maintaining the airfield as outlined under Federal Aviation Regulations (FAR) to maintain the safety of aircraft operations.

*Account 120 Overtime* – This account is to pay for any overtime incurred to perform maintenance functions outside the regular scheduled 40-hour workweek. 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 for maintenance repairs, and Capital Improvement

Project (CIP) oversight. The 2016 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 used to pay for the regular day-to-day supplies needed to operate the airport. This account shows a slight increase to provide the airfield maintenance specialists with adequate materials, supplies, and paint to ensure 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 (AIP). This account illustrates a slight increase, which includes the continuation of an agreement between the United States Department of Agriculture (USDA) 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 utility costs associated with furnishing the airfield with lighted Aprons, Taxiways, and Runways lights and signs as required in the Federal Aviation Regulations. This account also provides some tenants on the airport with electricity, which is then reimbursed 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) vehicles. This year there is a minor increase with this account to replace aging components on the airfield.

*Account 640 Machinery and Equipment* – This account is to pay for the purchase of new equipment to maintain the airfield according to Federal Aviation Regulations. This account will replace a vehicle, which has outlived its useful life and maintenance equipment to operate on the airfield.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>281 Airfield</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>2015 Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 189,738	\$ 194,038	\$ 196,242	\$ 194,038	\$ 200,974	103.6%	103.6%
120 Overtime	2,131	56,000	3,934	5,000	56,000	100.0%	1120.0%
130 Special Pay	5,013	2,600	4,612	3,500	3,500	134.6%	100.0%
140 Retire/Term Cashout	6,641	-	980	980	1,000	n/a	102.0%
Total	203,523	252,638	205,769	203,518	261,474	103.5%	128.5%
200 Benefits	83,994	92,053	88,360	92,053	89,473	97.2%	234.2%
300 Operating Supplies							
310 Office & Oper Supplies	19,555	22,200	25,697	22,200	18,200	82.0%	82.0%
320 Fuel	26,408	26,000	17,243	15,000	18,000	69.2%	120.0%
350 Small Tools & Equip	4,653	2,000	1,544	2,000	2,000	100.0%	100.0%
Total	50,616	50,200	44,484	39,200	38,200	76.1%	97.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
281 Airfield	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
410 Professional Services	9,506	15,000	16,159	15,000	15,000	100.0%	100.0%
420 Communications	50	-	-	-	-	n/a	n/a
430 Trans & Training	-	120	183	200	250	208.3%	125.0%
450 Rentals & Leases	-	120	-	120	120	100.0%	100.0%
470 Public Utility Services	53,003	57,900	57,067	56,400	58,400	100.9%	103.5%
480 Repairs & Maintenance	9,517	15,000	27,690	26,900	21,500	143.3%	79.9%
490 Miscellaneous	947	2,000	18	500	-	0.0%	0.0%
Total	73,023	90,140	101,117	99,120	95,270	105.7%	96.1%
600 Capital Outlay							
640 Machinery & Equipment	74,276	57,669	56,640	57,700	60,500	104.9%	104.9%
Total Expenditures	\$ 485,433	\$ 542,700	\$ 496,369	\$ 491,591	\$ 544,917	100.4%	110.8%

### Air Terminal - 282

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 Airport Master Plan.

*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 maintenance on HVAC systems, elevator repairs, inspections, security systems, advertisements, plumbing, and sliding door repairs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
282 Air Terminal	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 68,767	\$ 65,875	\$ 70,965	\$ 67,752	\$ 86,652	131.5%	127.9%
120 Overtime	348	1,000	191	400	1,000	100.0%	250.0%
130 Special Pay	1,033	1,000	542	1,000	1,000	100.0%	100.0%
140 Retire/Term Cashout	1,225	1,225	1,378	1,225	1,225	100.0%	100.0%
Total	71,373	69,100	73,075	70,377	89,877	130.1%	127.7%
200 Benefits	25,688	25,233	27,277	25,233	28,000	111.0%	320.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
282 Air Terminal	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	6,371	6,400	7,142	6,400	7,500	117.2%	117.2%
320 Fuel Consumed	-	240	-	-	240	100.0%	n/a
350 Small Tools & Equip	262	1,000	269	500	1,000	100.0%	200.0%
Total	6,633	7,640	7,411	6,900	8,740	114.4%	126.7%
400 Professional Svcs & Chgs							
410 Professional Services	5,526	3,600	5,526	4,000	5,000	138.9%	125.0%
420 Communications	2,657	2,200	2,977	2,400	2,400	109.1%	100.0%
470 Public Utility Services	43,323	45,370	47,998	46,900	49,100	108.2%	104.7%
480 Repairs & Maintenance	85,908	10,500	1,694	4,500	10,500	100.0%	233.3%
490 Miscellaneous	236	1,500	668	440	1,500	100.0%	340.9%
Total	137,649	63,170	58,863	58,240	68,500	108.4%	117.6%
Total Expenditures	<u>\$ 241,343</u>	<u>\$ 165,143</u>	<u>\$ 166,627</u>	<u>\$ 160,750</u>	<u>\$ 195,117</u>	118.2%	121.4%

### Commercial - 283

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 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
283 Commercial	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ -	\$ 100	\$ -	\$ 100	\$ 100	100.0%	100.0%
350 Small Tools & Equip	-	100	-	100	100	100.0%	100.0%
Total	-	200	-	200	200	100.0%	100.0%
400 Professional Svcs & Chgs							
470 Public Utility Services	2,796	2,754	7,138	4,500	4,500	163.4%	100.0%
480 Repairs & Maintenance	-	1,200	-	200	1,200	100.0%	600.0%
Total	2,796	3,954	7,138	4,700	5,700	144.1%	121.3%
Total Expenditures	<u>\$ 2,796</u>	<u>\$ 4,154</u>	<u>\$ 7,138</u>	<u>\$ 4,900</u>	<u>\$ 5,900</u>	142.0%	120.4%

### Security - 284

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>284 Security</b>							
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 1,537	\$ 3,500	\$ 1,857	\$ 3,400	\$ 3,500	100.0%	102.9%
350 Small Tools & Equip	3,409	400	-	-	400	100.0%	n/a
Total	4,946	3,900	1,857	3,400	3,900	100.0%	114.7%
400 Professional Svcs & Chgs							
410 Professional Services	6,659	2,500	500	500	2,500	100.0%	500.0%
Total Expenditures	<u>\$ 11,604</u>	<u>\$ 6,400</u>	<u>\$ 2,357</u>	<u>\$ 3,900</u>	<u>\$ 6,400</u>	100.0%	164.1%

#### **Administration - 286**

This service unit consists of expenses associated with the airport administration office. It provides the airport with the appropriate supplies and office equipment to administer the management functions required to operate the airport. 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 used to pay for the regular day-to-day office supplies needed to operate the administration office. Typical items include paper, printer, pens, staplers, cleaning supplies, 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). In addition to the items above this account covers the airports property insurance, which includes buildings, aircraft hangars, vehicles, equipment, and supplies owned by the City. These items illustrate a slight increase due to an adjustment for City services billed to the airport and anticipated property/general liability insurance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
286 Administration	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries & Wages	\$ 150,671	\$ 169,284	\$ 157,682	\$ 162,314	\$ 158,784	93.8%	97.8%
130 Special Pay	1,505	1,600	1,135	1,200	1,600	100.0%	133.3%
Total	152,176	170,884	158,817	163,514	160,384	93.9%	98.1%
200 Benefits	43,045	47,461	46,312	47,461	47,359	99.8%	99.8%
300 Operating Supplies							
310 Office & Oper Supplies	1,812	2,400	678	1,000	2,400	100.0%	240.0%
350 Small Tools & Equip	28	1,600	1,410	1,700	1,000	62.5%	58.8%
Total	1,839	4,000	2,088	2,700	3,400	85.0%	125.9%
400 Professional Svcs & Chgs							
410 Professional Services	119,233	136,982	129,506	131,782	148,227	108.2%	112.5%
420 Communications	3,321	3,322	3,430	2,250	3,322	100.0%	147.6%
430 Trans/Training	103	3,000	1,146	1,500	3,000	100.0%	200.0%
440 Taxes & Assessments	27	-	-	-	-	n/a	n/a
450 Rentals & Leases	-	1,500	-	200	1,500	100.0%	750.0%
470 Public Utility Services	-	760	-	-	760	100.0%	n/a
480 Repairs & Maintenance	2,872	3,000	867	1,500	3,000	100.0%	200.0%
490 Miscellaneous	2,397	5,700	4,780	5,800	5,700	100.0%	98.3%
Total	127,953	154,264	139,728	143,032	165,509	107.3%	115.7%
Total Expenditures	\$ 325,013	\$ 376,609	\$ 346,946	\$ 356,707	\$ 376,651	100.0%	105.6%

### Planning – 287

This service unit consisted of a lease agreement the airport maintained for potential airport growth. The lease outlines approximately 100 acres that are located adjacent to Yakima’s crosswind runway. These expenses were offset by revenues collected via subleasing the land for agricultural purposes.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
287 Planning	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 6,700	\$ 7,000	\$ -	\$ -	\$ -	0.0%	n/a

### Revenue

Revenue consists of reimbursement for utility services, fuel flowage fees, 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 completed while managing the Taxiway Alpha Rehabilitation project.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Revenue</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Beginning Balance	\$ 50,113	\$ 8,539	\$ 8,539	\$ 8,539	\$ 51,520	603.4%	603.4%
310 Taxes	25,159	-	13,212	14,000	14,000	n/a	100.0%
340 Chrgs f/Goods & Services	194,729	248,990	183,808	196,950	263,250	105.7%	133.7%
360 Miscellaneous Revenues	811,427	859,899	861,864	849,879	857,679	99.7%	100.9%
Total Revenues	<u>\$ 1,081,429</u>	<u>\$ 1,117,428</u>	<u>\$ 1,067,424</u>	<u>\$ 1,069,368</u>	<u>\$ 1,186,449</u>	106.2%	110.9%

YAKIMA AIRPORT  
2016 BUDGET NARRATIVE

**AIRPORT CAPITAL - 422**

*Interim City Manager  
Air Terminal Manager*

*Jeff Cutter  
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.

Service Unit(s): 291.

**BUDGET SUMMARY**

Dept 422 Airport Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
Exp Summary By Service Unit	2014 Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
291 Airport Capital	\$ 1,072,241	\$ 12,539,721	\$ 547,128	\$ 747,563	\$ 11,645,247	92.9%	1557.8%
<b>Rev Summary By Type</b>							
330 Intergovernmental	852,001	12,145,000	455,605	672,065	10,684,418	88.0%	1589.8%
340 Chrgs f/Goods & Services	222,892	230,000	253,374	240,000	240,000	104.3%	100.0%
360 Miscellaneous Revenues	342	500	679	150	150	30.0%	100.0%
370 Prop & Trust Gains	994	-	-	-	-	n/a	n/a
380 Nonrevenues	-	400,000	-	-	400,000	100.0%	n/a
390 Other Financing Sources	1,374	1,000	-	1,000	1,000	100.0%	100.0%
Total Revenues	<u>1,077,603</u>	<u>12,776,500</u>	<u>709,658</u>	<u>913,215</u>	<u>11,325,568</u>	88.6%	1240.2%
<b>Fund Balance</b>							
Beginning Balance	627,658	633,020	633,020	633,020	798,672	126.2%	126.2%
Revenues Less Expenditures	<u>5,362</u>	<u>236,779</u>	<u>162,530</u>	<u>165,652</u>	<u>(319,679)</u>	135.0%	193.0%
Ending Balance	<u>\$ 633,020</u>	<u>\$ 869,799</u>	<u>\$ 795,550</u>	<u>\$ 798,672</u>	<u>\$ 478,993</u>	55.1%	60.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
Exp Summary By Type	2014 Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Professional Svcs & Chgs	\$ 18,245	\$ -	\$ 26,565	\$ 17,863	\$ -	n/a	0.0%
600 Capital Outlay	1,053,996	12,539,721	520,563	729,700	11,645,247	92.9%	100.0%
Total Expenditures	<u>\$ 1,072,241</u>	<u>\$ 12,539,721</u>	<u>\$ 547,128</u>	<u>\$ 747,563</u>	<u>\$ 11,645,247</u>	92.9%	100.0%



## EXPLANATORY NARRATIVE

### **Airport Capital - 291**

Recently the City Council adopted the Airport Master Plan Update (spring 2015), which highlighted a variety of required capital improvement projects. The first project identified is rehabilitating the airport's primary parallel taxiway and upgrading the airfield's lighting and sign systems. Airport staff has diligently worked with Huibregtse, Louman Associates (HLA) and the Federal Aviation Administration (FAA) under the design phase of this project and have determined the airport's existing 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 taxiway connector's (Taxiway Alpha 1-Alpha 5), portions of Taxiway Bravo and Taxiway Charlie to meet modified Taxiway Design Group (TDG) 5 standards. Upon addressing this issue, it requires that 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, since the system has outlived its useful life. The airport administration staff recently opened bids and are in the process of awarding the project to the lowest responsive bidder, and the construction will start in spring 2016.

The second capital improvement project identified is the replacement of a 1982 Oshkosh plow. The FAA requires airport operators to replace the airfield equipment once past its useful life. This piece of equipment will be replaced by a dedicated carrier and broom, which will assist maintenance crews in removing snow from runways, taxiways, and aprons. Project design, advertisement, bid award, and construction is slated for the 2016 year, with a projected delivery date in spring 2017.

The third capital improvement project identified is the improvements to the airport's security gates. The airport is equipped with a variety of vehicle and pedestrian gates to ensure Transportation Security Administration regulations are upheld. Most of the existing vehicle and pedestrian gates have surpassed their useful lives and are requiring extensive maintenance to keep them in service. Given their age, design, and difficulty to locate replacement parts for repairs, it is imperative that these gates be replaced with up-to-date equipment. In 2016, airport staff along with HLA will design, bid, construct, and replace gates that are eligible under the FAA's Airport Improvement Program (AIP).

The final capital improvement project identified is the project design to replace the Taxiway Bravo edge lights and addition of enhanced pavement markings. This project is a design only project, which will evaluate the taxiway's existing edge lights to determine if they are eligible for replacement. If justified, the airport will replace the aging infrastructure with modern, energy efficient LED lighting, similar to the lighting system that will be installed in the Taxiway Alpha Rehabilitation project. In addition to the taxiway edge lighting, the remaining airfield markings that are not updated within the Taxiway Alpha Rehabilitation project will be updated to meet FAA standards.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>291 Airport Capital</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 18,245	\$ -	\$ 26,565	\$ 17,863	\$ -	n/a	0.0%
600 Capital Outlay							
620 Buildings	241,967	1,000,000	-	-	-	0.0%	n/a
630 Impr Other Than Bldg	-	700,000	-	2,000	-	0.0%	0.0%
650 Construction Projects	812,029	10,839,721	520,563	727,700	11,645,247	107.4%	1600.3%
Total	1,053,996	12,539,721	520,563	729,700	11,645,247	92.9%	1595.9%
Total Expenditures	<u>\$ 1,072,241</u>	<u>\$ 12,539,721</u>	<u>\$ 547,128</u>	<u>\$ 747,563</u>	<u>\$ 11,645,247</u>	92.9%	1557.8%

## Revenue

Revenues in this service unit consist of a series of grants, which were obtained from the FAA under the 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 is 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), which is collected monthly from each passenger who departs from the airport. Other revenues consist of interest and an inter-fund loan for \$400,000, which will only be drawn as needed for cash flow and/or to complete the 10 percent match requirement.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Revenue</b>							
Beginning Balance	\$ 627,658	\$ 633,020	\$ 633,020	\$ 633,020	\$ 798,672	126.2%	126.2%
330 Intergovernmental	852,001	12,145,000	455,605	672,065	10,684,418	88.0%	1589.8%
340 Chrgs f/Goods & Services	222,892	230,000	253,374	240,000	240,000	104.3%	100.0%
360 Miscellaneous Revenues	342	500	679	150	150	30.0%	100.0%
370 Prop & Trust Gains	994	-	-	-	-	n/a	n/a
380 Nonrevenues	-	400,000	-	-	400,000	100.0%	n/a
390 Other Financing Sources	1,374	1,000	-	1,000	1,000	100.0%	100.0%
Total Revenues	<u>\$ 1,705,261</u>	<u>\$ 13,409,520</u>	<u>\$ 1,342,678</u>	<u>\$ 1,546,235</u>	<u>\$ 12,124,240</u>	90.4%	784.1%

# *Utilities & Engineering*

<u>Department</u>	<u>Fund</u>
Wastewater Operating	473
Wastewater Capital Facilities	472
Wastewater Capital Construction	476
Wastewater Capital Project	478
Stormwater Operating	441
Stormwater Capital	442
Water Operating	474
Water Capital	477
Irrigation Operating	475
Irrigation Capital	479
Engineering	700*
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

\* General Fund Department

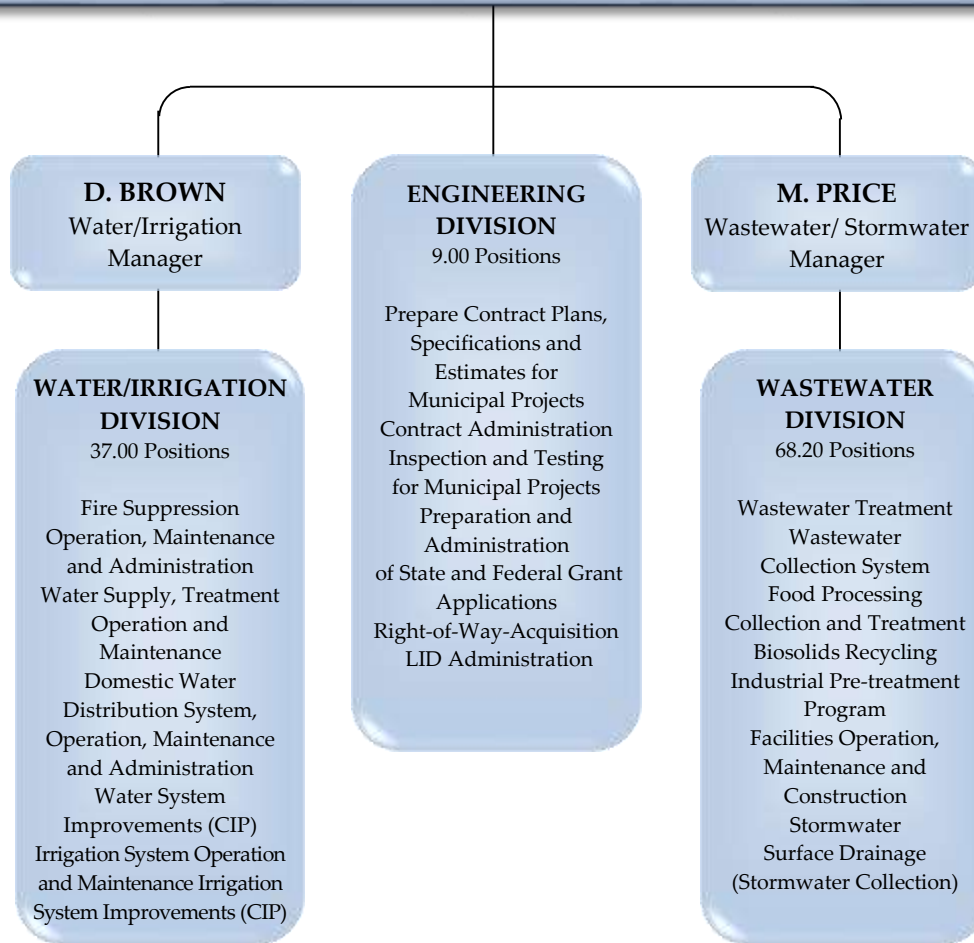
# UTILITIES & ENGINEERING

2016 Budgeted Staffing Levels

**DEBBIE COOK**

Utilities & Engineering Director

117.20 Positions



**WASTEWATER OPERATING - 473**

*Utilities & Engineering Director  
Wastewater Division Manager*

*Debbie Cook, PE  
Mike Price*

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**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 115,000 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 Facility Plan Update and Solids Handling Plan are included in the 2016 budget. Plan completion, including Department of Ecology acceptance and Yakima City Council adoption are projected for the first quarter of 2017. The City's 2017 Wastewater Facility Plan will present needs and corresponding expenses 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 2016 budget provides for staffing levels and equipment adjustments throughout the Wastewater Division.

Service Unit(s): 725, 726, 729, 730, 731, 732, 734, 737.

## PERFORMANCE STATISTICS

	2014 Actual	2015 Prelim	2016 Proposed Budget
<b>Rudkin Road Pump Station</b>			
Million Gallons/Yr. Pumped	591	607	623
Yakima	375.2	390.4	406.0
Union Gap	215.8	216.6	218.0
Total Million Gallons/Yr. Pumped	591	607	623
Pumping Costs	70,969	270,338	339,627
Cost Per Million Gallons Pumped	120	445	545
<b>Wastewater Treatment</b>			
Billion Gallons/Yr. Treated	3.4	3.3	3.4
Laboratory Tests/Month	1,638	1,720	1,750
Permitted Hydraulic Capacity (average day peak month)	21.5	21.5	21.5
Average Day Peak Month	11.1	10.3	10.8
Percent of Permit Capacity	51	48	50
Peak Day	12.6	12.4	12.5
Pounds of Organic Pollutants Treated (BOD) <sup>(1)</sup>	10,484,205	10,000,000	10,250,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400
Actual Load Average Day/Max. Month	38,175	38,175	38,175
Percent of Permit Capacity	71	63	67
Pounds of Total Suspended Solids (TSS) <sup>(1)</sup>	7,904,257	7,518,508	7,600,000
Permitted Suspended Solids Loading (Avg Day/Max Month)	38,600	38,600	38,600
Actual Load Average Day/Max. Month	25,037	23,262	24,000
Percent of Permit Capacity	65	60	62
Biosolids (Dry Tons)	1,572	1,539	1,550
Treatment Costs	5,462,325	6,371,566	6,914,453
Total Facility Debt Service & Cash Contribution for Capital	\$5,189,787	\$4,554,443	\$5,032,791
<b>Capital Projects</b>			
Flow Treated (mg)	3,370	3,290	3,380
Cost Per Million Gallons Treated <sup>(1)</sup>	\$3,161	\$3,321	\$3,535

- (1) 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	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1272	Wastewater Manager	1.00	1.00	1.00
4240	Instrument Technician	1.00	1.00	1.00
4250	WWTP SCADA/Telemetry Maint Tech <sup>(1)</sup>	0.00	0.00	1.00

<b>Class Code</b>	<b>Position Title</b>	<b>2014 Actual</b>	<b>2015 Amended Budget</b>	<b>2016 Proposed Budget</b>
4260	WWTP Lead Maintenance Tech <sup>(2)</sup>	0.00	0.00	1.00
7123	Department Assistant III <sup>(3)</sup>	1.50	0.50	0.50
8241	Industrial Maintenance Mechanic <sup>(1)</sup>	4.00	4.00	3.00
8242	Preventive Maintenance Technician	1.00	1.00	1.00
8311	WWTP Operator I <sup>(4)</sup>	0.00	1.00	1.00
8312	WWTP Operator II <sup>(4)</sup>	7.00	7.00	7.00
8313	WWTP Operator III <sup>(4)</sup>	8.00	7.00	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 <sup>(5)</sup>	1.00	0.00	1.00
8542	Facility Maintenance Specialist	1.00	1.00	1.00
8731	Wastewater Maintenance Specialist I <sup>(4)</sup>	0.00	3.00	1.00
8732	Wastewater Maintenance Specialist II <sup>(4)</sup>	13.00	11.00	12.00
8733	Wastewater Maintenance Crew Leader	9.00	9.00	9.00
11102	Utility Engineer	2.00	2.00	2.00
11106	Surface Water Engineer <sup>(6)</sup>	0.00	1.00	1.00
11108	Utility Project Manger	1.00	1.00	1.00
11615	Administrative Assistant for Wastewater <sup>(3)</sup>	0.00	1.00	1.00
12201	Industrial Maintenance Supervisor	1.00	1.00	1.00
13201	Wastewater Maintenance Supervisor <sup>(7)</sup>	1.00	1.00	0.00
15101	Assistant Wastewater Manager <sup>(8)</sup>	1.00	0.00	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 <sup>(8)</sup>	0.00	1.00	1.00
15301	Lab Coordinator	1.00	1.00	1.00
<b>Total Budgeted Personnel <sup>(9)</sup></b>		<b>69.20</b>	<b>70.20</b>	<b>70.20</b>

- (1) An Industrial Maintenance Mechanic was changed to a WWTP SCADA/Telemetry Maintenance Technician mid-year 2015.
- (2) A WWTP Lead Maintenance Tech was Added Mid-year 2015.
- (3) A 1.0 Department Assistant III position was upgraded to an Administrative Assistant for Wastewater mid-year 2014.
- (4) WWTP Operator and Wastewater Maintenance Specialist positions vary due to the capability to be promoted during the fiscal year to the next step.
- (5) The Laboratory Chemist position was reestablished mid-year 2015.
- (6) One Surface Water Engineer was moved from Engineering mid-year 2014.
- (7) The Wastewater Maintenance Supervisor position was deleted in 2015.
- (8) The Assistant Wastewater Manager position was replaced with the Wastewater Operations Superintendent mid-year 2014.
- (9) Wastewater funds 1.05 FTE in Codes (022), 1.27 FTE's in Engineering (041) and .40 FTE in Water (474). 10.35 FTE's are funded by Stormwater.

## BUDGET SUMMARY

Dept 473 Wastewater Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
726 Wastewater Collection	\$ 7,219,848	\$ 7,892,200	\$ 7,200,846	\$ 7,852,199	\$ 7,852,103	125.6%	125.6%
729 Rudkin Road Lift Station	70,969	270,338	135,732	270,337	339,627	125.6%	125.6%
731 WW Treatment Operations	5,462,325	6,371,566	5,519,541	6,361,366	6,914,453	108.5%	108.7%
732 WW Treatment Equipment	47,318	250,000	57,815	250,000	250,000	100.0%	100.0%
734 WW Pre-Treatment	905,509	948,611	833,714	947,611	987,103	104.1%	104.2%
737 WW Treatment Chrg Trans	5,625,948	5,392,854	4,612,505	4,612,505	5,294,313	98.2%	114.8%
Debt Service	1,020,686	775,618	1,061,681	1,061,681	902,791	116.4%	85.0%
Total Expenditures	<u>20,352,602</u>	<u>21,901,186</u>	<u>19,421,834</u>	<u>21,355,700</u>	<u>22,540,390</u>	102.9%	105.5%
<b>Rev Summary By Type</b>							
320 Licenses & Permits	950,380	1,001,000	958,016	953,000	951,000	95.0%	99.8%
340 Chrgs f/Goods & Services	20,457,914	20,305,486	20,051,848	20,234,686	20,226,986	99.6%	100.0%
360 Miscellaneous Revenues	23,801	13,700	22,454	13,700	13,700	100.0%	100.0%
370 Prop & Trust Gains	747,972	1,078,177	1,530,328	878,178	878,177	81.5%	100.0%
380 Nonrevenues	-	32,939	-	-	-	0.0%	n/a
390 Other Financing Sources	12,634	-	-	-	-	n/a	n/a
Transfers In	274,554	-	32,687	32,687	32,621	n/a	99.8%
Total Revenues	<u>22,467,253</u>	<u>22,431,302</u>	<u>22,595,332</u>	<u>22,112,251</u>	<u>22,102,484</u>	98.5%	100.0%
<b>Fund Balance</b>							
Beginning Balance	2,064,552	4,179,204	4,179,204	4,179,204	4,935,754	118.1%	118.1%
Revenues Less Expenditures	<u>2,114,652</u>	<u>530,116</u>	<u>3,173,499</u>	<u>756,551</u>	<u>(437,906)</u>	82.6%	57.9%
Ending Balance	<u>\$ 4,179,204</u>	<u>\$ 4,709,320</u>	<u>\$ 7,352,702</u>	<u>\$ 4,935,754</u>	<u>\$ 4,497,849</u>	95.5%	91.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 3,357,767	\$ 3,835,463	\$ 3,192,405	\$ 3,838,684	\$ 4,034,768	105.2%	17.9%
200 Personnel Benefits	<u>1,273,106</u>	<u>1,524,307</u>	<u>1,248,710</u>	<u>1,524,606</u>	<u>1,543,635</u>	101.3%	6.8%
Sub-Total Salaries & Benefits	4,630,873	5,359,771	4,441,116	5,363,291	5,578,403	104.1%	24.7%
300 Supplies	657,727	924,500	795,467	905,365	990,300	107.1%	4.4%
400 Other Services/Charges	8,142,540	8,864,963	8,250,967	8,849,442	9,191,102	103.7%	40.8%
600 Capital Outlays	76,346	385,000	61,617	364,935	385,000	100.0%	1.7%
700 Debt Service Principal	930,277	739,220	937,618	937,618	793,222	107.3%	3.5%
800 Debt Service Int/Other	90,409	36,398	124,063	124,063	109,569	301.0%	0.5%
Transfers Out	<u>5,824,429</u>	<u>5,591,335</u>	<u>4,810,986</u>	<u>4,810,986</u>	<u>5,492,794</u>	98.2%	24.4%
Total Expenditures	<u>\$ 20,352,602</u>	<u>\$ 21,901,186</u>	<u>\$ 19,421,834</u>	<u>\$ 21,355,700</u>	<u>\$ 22,540,390</u>	102.9%	100.0%



## EXPLANATORY NARRATIVE

### **Wastewater Collection - 726**

Since October 2013 the division has been operating using the I-COM3 asset management software program. The emphasis of the program is to enhance the efficiency of maintenance and repairs to the City's over 335 miles of Wastewater collection system. 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 the I-COM 3 function to track individual pipe segments located between manholes, the type and frequency of maintenance can be tailored to the needs of each pipe segment. In addition, two CCTV pipe inspection cameras, contracted pipe condition assessments, along with the city's capacity study, are providing a data set to the City to determine the overall structural and operational condition of the collection system. This information will be used to prioritize future pipeline improvement projects that will be completed by city crews and contractors.

As part of the new efficiency-centered approach to collection infrastructure maintenance, crews have been re-assigned to align with the needs of maintaining both the Stormwater Collection system and the Wastewater collection system. Efficient planning of routine Wastewater Collections infrastructure maintenance frees existing staff for the creation of two Stormwater crews. One of these crews, the Stormwater Utility crew, will focus on collection system repairs to increase system useable life and better maintenance crew access. The second crew will clean the Stormwater system to maintain proper function during rain events. In addition, further program efficiency improvements have allowed the Wastewater Utility Crew and the Stormwater Utility Crew to increase repair capabilities with additional construction equipment. In 2015 the Wastewater division procured bypass pump equipment and a backhoe.

*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. The primary components are the City Service charge for administrative support and the premium paid to the Risk Management Fund. Also included are 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.

*Account 490 Miscellaneous* – This is made up primarily of the Utility Customer Service charge which represents Wastewaters portion of the utility billing function.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended	2015	Estimated	Projected	from	from
726 Wastewater Collection		Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 1,133,792	\$ 1,219,878	\$ 1,062,780	\$ 1,204,073	\$ 1,084,471	88.9%	90.1%
120 Overtime	7,296	12,000	8,249	12,000	12,000	100.0%	100.0%
130 Special Pay	33,276	7,731	24,684	18,036	21,828	282.4%	121.0%
140 Retire/Term Cashout	43,321	16,000	12,341	21,500	41,500	259.4%	193.0%
Total	1,217,685	1,255,609	1,108,054	1,255,608	1,159,799	92.4%	92.4%
200 Personnel Benefits	483,549	509,363	450,979	509,363	458,403	90.0%	90.0%
300 Supplies							
310 Office & Oper Supplies	87,112	105,000	91,443	105,000	105,000	100.0%	100.0%
320 Fuel Consumed	52,279	80,000	35,380	40,000	45,000	56.3%	112.5%
350 Small Tools & Equip	8,694	4,000	1,984	4,000	6,000	150.0%	150.0%
Total	148,085	189,000	128,807	149,000	156,000	82.5%	104.7%
400 Other Services & Charges							
410 Professional Services	643,833	724,646	690,109	724,646	785,463	108.4%	108.4%
420 Communications	7,858	8,413	8,931	8,413	8,363	99.4%	99.4%
430 Transportation/Training	779	3,500	1,569	3,500	3,500	100.0%	100.0%
440 Taxes & Assessments	3,934,447	4,304,000	4,034,193	4,304,000	4,304,000	100.0%	100.0%
450 Oper Rentals & Leases	-	2,000	-	2,000	2,000	100.0%	100.0%
470 Public Utility Services	20,372	26,569	22,358	26,634	28,035	105.5%	105.3%
480 Repairs & Maintenance	68,865	76,000	80,780	96,000	111,000	146.1%	115.6%
490 Miscellaneous	531,593	524,100	532,566	524,100	566,540	108.1%	108.1%
Total	5,207,746	5,669,228	5,370,506	5,689,293	5,808,901	102.5%	102.1%
600 Capital Outlay							
640 Machinery & Equipment	23,783	130,000	3,501	109,935	130,000	100.0%	118.3%
Transfers Out	139,000	139,000	139,000	139,000	139,000	100.0%	100.0%
Total Expenditures	\$ 7,219,848	\$ 7,892,200	\$ 7,200,846	\$ 7,852,199	\$ 7,852,103	99.5%	100.0%

### Rudkin Road Lift Station - 729

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>729 Rudkin Road Lift Station</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 13,149	\$ 35,867	\$ 49,131	\$ 35,867	\$ 77,392	215.8%	215.8%
120 Overtime	1,324	1,600	3,932	3,000	3,500	218.8%	116.7%
130 Special Pay	879	100	1,115	568	500	500.0%	88.0%
140 Retire/Term Cashout	-	1,386	720	1,386	1,386	100.0%	100.0%
Total	15,352	38,953	54,898	40,821	82,778	212.5%	202.8%
200 Personnel Benefits	5,515	14,410	19,545	14,709	29,721	206.2%	202.1%
300 Operating Supplies							
310 Office & Oper Supplies	-	10,000	-	3,119	10,000	100.0%	320.6%
400 Other Services & Charges							
410 Professional Services	32,861	35,558	35,558	35,558	38,498	108.3%	108.3%
420 Communications	556	594	629	594	594	100.0%	100.0%
470 Public Utility Services	16,148	20,286	24,565	25,000	27,500	135.6%	110.0%
480 Repairs & Maintenance	-	150,000	-	150,000	150,000	100.0%	100.0%
Total	49,565	206,438	60,751	211,152	216,592	104.9%	102.6%
Transfers Out	537	537	537	537	537	100.0%	100.0%
Total Expenditures	\$ 70,969	\$ 270,338	\$ 135,732	\$ 270,337	\$ 339,627	125.6%	125.6%

### Wastewater Treatment Operations - 731

Service Unit 731 includes the operation and maintenance costs of the Treatment Facility in the Wastewater Operating Fund (473). Approximately 3.4 billion gallons of sewage is treated annually at the Treatment Facility. An excess of 1,600 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. 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 in 2013 to pre-treat high strength wastewater from local industrial fruit processors. By pre-treating the high strength industrial wastewater, significant sanitary wastewater treatment capacity was immediately restored for future users, while being able to treat both processes far more cost effectively. In 2014, the division completed an industrial waste line extension that increased anaerobic bio-reactor utilization by expanding service to three additional industrial customers.

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 2014 actual, projected 2015, and estimated 2016 percent allocations are indicated on the following table.

#### ALLOCATION BY CUSTOMER

	<b>2014 Actual</b>	<b>2015 Projected</b>	<b>2016 Estimated</b>
Million Gallons Treated (Total)	3,370	3,290	3,380
Yakima (%)	86.4	86.2	86.5
Union Gap (%)	6.4	6.6	6.5
Terrace Heights (%)	7.2	7.2	7.1
BOD Treated (lbs.) (Includes Dry Matter)	10,484,205	10,000,000	10,250,000
Yakima (%)	91.7	90.0	89.8
Union Gap (%)	4.6	5.4	5.5
Terrace Heights (%)	3.7	4.6	4.7
TSS Treated (lbs.) (Includes Dry Matter.)	7,904,257	7,518,508	7,600,000
Yakima (%)	90.6	88.9	88.7
Union Gap (%)	5.9	6.5	6.6
Terrace Heights (%)	3.5	4.6	4.7

In addition to actual treatment cost charges, 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 actual cost distribution for each entity along with the total estimated and projected Debt service and Cash Contribution for Capital Improvement Projects.

Shared revenues are detailed as follows:

#### CAPITAL RESERVE

(2016 Contributions into 472 Fund – \$700,000)

	<b>Yakima</b>	<b>Union Gap</b>	<b>Terrace Heights</b>
Allocation, %	87.9%	8.1%	4.0%
Charge, Per Month	51,275	4,725	2,333
Total Yearly Allocation	\$615,300	\$56,700	\$28,000

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* – The primary components of this account are the City Service charges for General Fund support activities and the “premium” paid to the Risk Management Fund. This fund also 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>731 WW Treatment Operations</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 1,519,652	\$ 1,921,234	\$ 1,396,047	\$ 1,809,703	\$ 2,003,262	104.3%	110.7%
120 Overtime	73,234	65,000	146,997	150,000	175,000	269.2%	116.7%
130 Special Pay	60,353	60,000	50,665	60,000	60,067	100.1%	100.1%
140 Retire/Term Cashout	65,300	38,000	67,999	64,530	68,000	178.9%	105.4%
Total	1,718,539	2,084,234	1,661,709	2,084,233	2,306,330	110.7%	110.7%
200 Personnel Benefits	621,855	826,465	610,440	826,465	881,442	106.7%	106.7%
300 Supplies							
310 Office & Oper Supplies	432,232	641,000	595,856	680,000	751,000	117.2%	110.4%
320 Fuel Consumed	20,269	27,000	16,478	16,800	16,800	62.2%	100.0%
350 Small Tools & Equip	31,032	40,000	44,189	40,000	40,000	100.0%	100.0%
Total	483,534	708,000	656,523	736,800	807,800	114.1%	109.6%
400 Other Services & Charges							
410 Professional Services	1,251,059	1,140,476	1,165,629	1,140,476	1,222,981	107.2%	107.2%
420 Communications	15,981	18,700	18,391	19,300	16,400	87.7%	85.0%
430 Transportation/Training	3,022	8,000	3,409	8,000	8,000	100.0%	100.0%
440 Taxes & Assessments	225,418	250,100	213,286	250,100	250,100	100.0%	100.0%
450 Oper Rentals & Leases	672	3,000	940	2,834	3,000	100.0%	105.9%
470 Public Utility Services	872,313	1,014,591	955,190	1,024,158	1,083,400	106.8%	105.8%
480 Repairs & Maintenance	93,176	127,000	47,134	78,000	138,000	108.7%	176.9%
490 Miscellaneous	121,512	141,000	136,891	141,000	147,000	104.3%	104.3%
Total	2,583,152	2,702,867	2,540,870	2,663,868	2,868,881	106.1%	107.7%
600 Capital Outlay							
640 Machinery & Equipment	5,245	-	-	-	-	n/a	n/a
Transfers Out	50,000	50,000	50,000	50,000	50,000	100.0%	100.0%
Total Expenditures	<u>\$ 5,462,325</u>	<u>\$ 6,371,566</u>	<u>\$ 5,519,541</u>	<u>\$ 6,361,366</u>	<u>\$ 6,914,453</u>	108.5%	108.7%

### Wastewater Treatment Equipment - 732

Funds are budgeted in this line item as a contingency for new wastewater treatment plant equipment.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>732 WW Treatment Equipment</b>							
Expenses							
640 Machinery & Equipment	\$ 47,318	\$ 250,000	\$ 57,815	\$ 250,000	\$ 250,000	100.0%	100.0%

## **Wastewater Pretreatment - 734**

The City of Yakima's Wastewater Division's Pretreatment Program is a requirement of the City's wastewater discharge (National Pollutant Discharge Elimination System / NPDES) permit as issued by the Department of Ecology.

The objective of the Pretreatment Program is to protect the publicly owned treatment works (POTW) from pollutants discharged by businesses and industries that can cause equipment damage, interference of plant processes, or pass through into the receiving waters. Illegal and unpermitted discharges pose significant risk to public health and the City's ability to maintain compliance with NPDES permit requirements. Recovering from such an event can take considerable time, exorbitant expense to the ratepayers, and risk fines and other penalties. Other objectives include improving opportunities to recycle and reclaim wastewater, to protect biosolids reuse options, and above all, protect the health of the employees at the POTW. The objectives are achieved by regulating discharges from industries using Federal, State, and local limits, the more stringent being defined as Pretreatment Standards under Section 307 (d) of the Clean Water Act.

The City of Yakima is a fully delegated Pretreatment Program responsible for the control of wastewater discharges of all industrial users of its wastewater treatment and disposal system pursuant to requirements set forth in 40 CFR Part 403, Chapter 90.48 RCW, Chapters 173-208 WAC, 173-216 WAC, 173-201A WAC and 173-240 WAC and the City's NPDES permit. A condition of §6.A.1.b. of the City's NPDES permit requires the issuance of industrial waste discharge permits to all significant industrial users, as defined in 40 CFR 403.3 (t)(i)(ii) contributing to the treatment system from within the City's jurisdiction. Further duties include monitoring, sampling, and inspecting all significant industrial users (SIU's) and minor industrial users (MIU's) discharging to the City's POTW. The City of Yakima recognizes and regulates 27 SIU's and approximately 490 MIU's. In addition, the City performs monthly sampling and monitoring of wastewater from Union Gap and Terrace Heights. Year to date for 2015 the Pretreatment Program performed compliance inspections on 27 of the 27 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 inspected each of the 490 MIU's once and has sampled each of the MIU's twice, reflecting an MIU sampling frequency increase of more than 100% over the year 2014 sampling rate.

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 *Pimephales promelas*. 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)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>734 WW Pre-Treatment</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 397,547	\$ 441,168	\$ 361,917	\$ 441,168	\$ 439,362	99.6%	99.6%
120 Overtime	831	1,500	720	1,500	1,500	100.0%	100.0%
130 Special Pay	6,371	2,000	3,470	3,354	3,000	150.0%	89.4%
140 Retire/Term Cashout	1,442	12,000	1,637	12,000	42,000	350.0%	350.0%
Total	406,192	456,668	367,744	458,022	485,862	106.4%	106.1%
200 Personnel Benefits	162,187	174,069	167,747	174,069	174,069	100.0%	100.0%
300 Supplies							
310 Office & Oper Supplies	20,889	10,250	4,364	10,196	10,250	100.0%	100.5%
320 Fuel Consumed	5,220	7,000	5,773	6,000	6,000	85.7%	100.0%
350 Small Tools & Equip	-	250	-	250	250	100.0%	100.0%
Total	26,109	17,500	10,137	16,446	16,500	94.3%	100.3%
400 Other Services & Charges							
410 Professional Services	109,124	87,419	66,712	73,919	92,840	106.2%	125.6%
420 Communications	2,269	3,261	2,537	3,261	2,361	72.4%	72.4%
430 Trans/Training	510	1,000	804	1,000	1,000	100.0%	100.0%
440 Taxes & Assessments	169,012	175,000	182,764	175,000	175,000	100.0%	100.0%
450 Rentals & Leases	49	-	-	-	-	n/a	n/a
480 Repairs/Maintenance	3,283	3,750	9,513	13,950	5,750	153.3%	41.2%
490 Miscellaneous	17,830	16,000	16,510	18,000	19,778	123.6%	109.9%
Total	302,077	286,430	278,840	285,130	296,728	103.6%	104.1%
600 Capital Outlay							
640 Machinery & Equipment	-	5,000	301	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	\$ 905,509	\$ 948,611	\$ 833,714	\$ 947,611	\$ 987,103	104.1%	104.2%

## Wastewater Treatment Charge Transfer - 737

The following table details the changes that have occurred in this account from 2014 through the proposed 2016 budget:

### INTERFUND TRANSFERS

	2014 Actual	2015 Year-End Estimate	2016 Proposed Budget
Contribution to Utility Billing System (392)	\$1,000,000	\$ -	\$ 300,000
Debt Service – Revenue Bond Funds (488-493)	1,582,157	1,576,713	1,576,813
Debt Service – Arterial Street Fund (142)	25,641	26,890	-
Operating Transfer to Capital (476 / 478)	1,680,205	1,681,502	2,001,500
Connection Charge Transfer (476 / 478)	669,795	800,000	800,000
Terrace Heights Debt Coverage Contribution <sup>(1)</sup> (478)	60,000	-	-
Union Gap Debt Coverage Contribution <sup>(1)</sup> (478)	121,500	-	-
Wastewater Treatment Plant Reserve (472)	486,650	527,400	616,000
<b>Total</b>	<b>\$5,625,948</b>	<b>\$4,612,505</b>	<b>\$5,294,313</b>

- (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 new agreement does not require specific contributions.

	(1) 2014 Actual	(2) 2015 Amended Budget	(3) 2015 Prelim	(4) 2015 Estimated Year-End	(5) 2016 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
<b>737 WW Treatment Chrg Trans</b>							
Expenses							
Transfers Out	\$ 5,625,948	\$ 5,392,854	\$ 4,612,505	\$ 4,612,505	\$ 5,294,313	98.2%	114.8%

## Debt Service

The City has received loans for projects which require yearly principal and interest payments from the annual revenue. Operating transfers to debt service funds are made for the bonded revenue debt. Repayments of State Public Works Trust Fund or State Revolving Fund loans are made directly from the “Debt Service” account. The following table details debt service:

### DEBT SERVICE

	2014 Actual	2015 Year-End Estimate	2016 Proposed Budget	Maturity Date
Revenue Bonds				
2003 Wastewater Series A (Fund 493)	\$ 214,194	\$ -	\$ -	11/01/2014
2013 Wastewater Ref 2003 Series B (Fund 493)	952,150	1,165,300	1,165,000	11/01/2023
2008 Wastewater (Fund 488)	415,813	411,413	411,813	11/01/2027
Subtotal – Transfer to Debt Service Funds	1,582,157	1,576,713	1,576,813	



	2014 Actual	2015 Year-End Estimate	2016 Proposed Budget	Maturity Date
Intergovernmental Loans				
1994 Wastewater Collection System Improvement	41,535	-	-	7/01/2014
1995 Headworks/Digester Rehabilitation	165,823	164,873	-	7/01/2015
1995 King Street Collection System	11,860	11,792	-	7/01/2015
2001 Fruitvale Neighborhood Water Wastewater Project	80,536	80,116	79,954	7/01/2021
2005 River Road – Wastewater Improvement	131,390	130,510	130,458	7/01/2025
2007 Ultra Violet Disinfection	129,583	128,622	128,672	7/01/2027
Railroad Grade Separation Stormwater Loan	17,825	84,449	84,449	2029
SRF L1100008 – Wastewater Energy Efficiency Project	34,769	34,826	34,826	3/31/2033
Wastewater Treatment Plant	292,509	291,950	290,605	9/01/2031
L1200019 P2305 – Industrial Waste Anaerobic / Methane Utilization / Energy Conservation	0	19,808	39,618	3/31/2033
PC13-961-059 P2327 Industrial Waste Anaerobic / Industrial Wastewater Main Extension	114,854	114,737	114,210	6/01/2032
<b>Subtotal – Debt Service in Wastewater Fund</b>	<u>1,020,686</u>	<u>1,061,683</u>	<u>902,792</u>	
<b>Total Debt Service</b>	<u>\$2,602,843</u>	<u>\$2,638,396</u>	<u>\$2,379,605</u>	

	(1) 2014 Actual	(2) 2015 Amended Budget	(3) 2015 Prelim	(4) 2015 Estimated Year-End	(5) 2016 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
<b>Debt Service</b>							
Expenses							
700 Debt Service Principal	\$ 930,277	\$ 739,220	\$ 937,618	\$ 937,618	\$ 793,222	107.3%	84.6%
800 Debt Service Int/Other	90,409	36,398	124,063	124,063	109,569	301.0%	88.3%
Total Expenditures	<u>\$ 1,020,686</u>	<u>\$ 775,618</u>	<u>\$ 1,061,681</u>	<u>\$ 1,061,681</u>	<u>\$ 902,791</u>	116.4%	85.0%

## Revenues

Wastewater revenue reflects the base wastewater treatment charges (including pretreatment); 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 wastewater connection charges, which will ultimately be redistributed to the Wastewater Capital Funds.

	(1) 2014 Actual	(2) 2015 Amended Budget	(3) 2015 Prelim	(4) 2015 Estimated Year-End	(5) 2016 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
<b>Revenues</b>							
Beginning Balance	\$ 2,064,552	\$ 4,179,204	\$ 4,179,204	\$ 4,179,204	\$ 4,935,754	118.1%	118.1%
320 Licenses & Permits	950,380	1,001,000	958,016	953,000	951,000	95.0%	99.8%
340 Chrgs f/Goods & Services	20,457,914	20,305,486	20,051,848	20,234,686	20,226,986	99.6%	100.0%
360 Miscellaneous Revenues	23,801	13,700	22,454	13,700	13,700	100.0%	100.0%
370 Prop & Trust Gains	747,972	1,078,177	1,530,328	878,178	878,177	81.5%	100.0%
380 Nonrevenues	-	32,939	-	-	-	0.0%	n/a
390 Other Financing Sources	12,634	-	-	-	-	n/a	n/a
Transfers In	274,554	-	32,687	32,687	32,621	n/a	99.8%
Total Revenues	<u>\$24,531,805</u>	<u>\$26,610,506</u>	<u>\$ 26,774,536</u>	<u>\$26,291,454</u>	<u>\$27,038,239</u>	101.6%	102.8%

UTILITIES & ENGINEERING  
2016 BUDGET NARRATIVE

**WASTEWATER CAPITAL FACILITIES - 472**

*Utilities & Engineering Director  
Wastewater Division Manager*

*Debbie Cook, PE  
Mike Price*

**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.

**Strategic Initiatives**

This service units capital expenditures are listed in the 2016 Strategic Initiatives. Details may be found in the Explanatory Narrative below.

Service Unit(s): 739.

**BUDGET SUMMARY**

Dept 472 WW Capital Facilities	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
739 Wastewater Capital	\$ 107,043	\$ 600,000	\$ 83,709	\$ 250,000	\$ 700,000	116.7%	280.0%
<b>Rev Summary By Type</b>							
340 Chrgs f/Goods & Svcs	56,817	72,600	72,604	72,600	84,000	115.7%	115.7%
360 Miscellaneous Revenues	500	-	-	-	-	n/a	n/a
390 Other Financing Sources	486,650	527,400	527,400	527,400	616,000	116.8%	116.8%
Total Revenues	<u>543,967</u>	<u>600,000</u>	<u>600,004</u>	<u>600,000</u>	<u>700,000</u>	116.7%	116.7%
<b>Fund Balance</b>							
Beginning Balance	1,015,591	1,452,515	1,452,515	1,452,515	1,802,515	124.1%	124.1%
Revenues Less Expenditures	<u>1,452,515</u>	<u>-</u>	<u>516,295</u>	<u>350,000</u>	<u>-</u>	n/a	0.0%
Ending Balance	<u>\$1,452,515</u>	<u>\$1,452,515</u>	<u>\$1,968,809</u>	<u>\$1,802,515</u>	<u>\$1,802,515</u>	124.1%	100.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<b>Exp Summary By Type</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
400 Professional Svcs & Chgs	\$ 107,043	\$ 600,000	\$ 83,709	\$ 250,000	\$ 700,000	116.7%	100.0%

## EXPLANATORY NARRATIVE

### Wastewater Capital - 739

This service unit is a contingency for major facility repairs, industrial coating, or minor equipment replacement. Year 2016 uses may include sludge dewatering centrifuge maintenance, anaerobic digester cleaning/coating, heat exchanger replacement, and other major maintenance requirements.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>739 Wastewater Capital</b>							
Expenses							
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	\$ 107,043	\$ 600,000	\$ 83,709	\$ 250,000	\$ 700,000	116.7%	280.0%

### 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Revenue</b>							
Beginning Balance	\$ 1,015,591	\$ 1,452,515	\$ 1,452,515	\$ 1,452,515	\$ 1,802,515	124.1%	124.1%
340 Chrgs f/Goods & Svcs	56,817	72,600	72,604	72,600	84,000	115.7%	115.7%
360 Miscellaneous Revenues	500	-	-	-	-	n/a	n/a
390 Other Financing Sources	486,650	527,400	527,400	527,400	616,000	116.8%	116.8%
Total Revenues	<u>\$ 1,559,558</u>	<u>\$ 2,052,515</u>	<u>\$ 2,052,519</u>	<u>\$ 2,052,515</u>	<u>\$ 2,502,515</u>	121.9%	121.9%

UTILITIES & ENGINEERING  
2016 BUDGET NARRATIVE

**WASTEWATER CAPITAL CONSTRUCTION - 476**

*Utilities & Engineering Director  
Wastewater Division Manager*

*Debbie Cook, PE  
Mike Price*

**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**

This service units capital expenditures are listed in the 2016 Strategic Initiatives. Details may be found in the Explanatory Narrative below.

Service Unit(s): 738.

**BUDGET SUMMARY**

Dept 476 WW Capital Constr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
738 Capital Improvement	\$ 920,384	\$ 3,280,000	\$ 84,084	\$ 170,000	\$ 5,710,000	174.1%	n/a

**Rev Summary By Type**

Transfers In	1,500,000	500,000	800,000	500,000	500,000	100.0%	100.0%
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**Fund Balance**

Beginning Balance	5,576,960	6,156,576	6,156,576	6,156,576	6,486,576	105.4%	105.4%
Revenues Less Expenditures	579,616	(2,780,000)	715,916	330,000	(5,210,000)	187.4%	n/a
Ending Balance	<u>\$ 6,156,576</u>	<u>\$ 3,376,576</u>	<u>\$ 6,872,492</u>	<u>\$ 6,486,576</u>	<u>\$ 1,276,576</u>	37.8%	19.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
400 Professional Svcs & Chgs	\$ 14,589	\$ 100,000	\$ -	\$ 110,000	\$ 10,000	10.0%	0.2%
600 Capital Outlay	905,795	3,180,000	84,084	60,000	5,700,000	179.2%	99.8%
Total Expenditures	<u>\$ 920,384</u>	<u>\$ 3,280,000</u>	<u>\$ 84,084</u>	<u>\$ 170,000</u>	<u>\$ 5,710,000</u>	174.1%	100.0%

## EXPLANATORY NARRATIVE

### Capital Improvement - 738

This service unit consists of the following projects:

#### CAPITAL IMPROVEMENT PROJECTS

<b>Fund 476 – Sewer Construction</b>	<b>2016 Capital</b>
Project 2365 Beech St Interceptor Phase III	\$4,000,000
Project 2263 Collections Building Improvements	500,000
Project 2329 Toscana Dev. Castlevale/Fechter	400,000
Project 2228 Congdon Sewer Main	100,000
Carriage Hill Lift Station	200,000
R&M Contractors	10,000
Contingency	500,000
<b>Total Sewer Construction</b>	<b>\$5,710,000</b>

- 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 2263 (Collections Building Improvements) – The dry storage building requires a new roof, reconfiguration of interior spaces, and potential expansion.
- Project 2228 (Congdon Sewer Main) – City is required by contract to maintain funds for providing a sewage trunk line to serve the Congdon development.
- Project 2329 (Toscana Dev. Castlevale/Fechter) – The objective of this project is to decommission the Carriage Hill Lift-Station; providing gravity-flow sewer.
- Carriage Hill Lift Station – This lift station could require extensive rehabilitation if extended continued lift station service is required.

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>738 Capital Improvement</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 12,898	\$ 100,000	\$ -	\$ 100,000	\$ -	0.0%	0.0%
480 Repairs & Maintenance	1,691	-	-	10,000	10,000	n/a	100.0%
Total	14,589	100,000	-	110,000	10,000	10.0%	9.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
738 Capital Improvement	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
600 Capital Outlay						n/a	n/a
620 Buildings	-	-	325	-	500,000	n/a	n/a
630 Impr Other Than Bldg	-	1,210,000	3,218	-	500,000	41.3%	n/a
640 Machinery & Equipment	-	-	57,351	-	-		
650 Construction Projects	905,795	1,970,000	23,191	60,000	4,700,000	238.6%	7833.3%
Total	905,795	3,180,000	84,084	60,000	5,700,000	179.2%	9500.0%
Total Expenditures	\$ 920,384	\$ 3,280,000	\$ 84,084	\$ 170,000	\$ 5,710,000	174.1%	3358.8%

## Revenues

For 2016, the only source of revenue into this fund is a transfer from Wastewater Operating (473).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 5,576,960	\$ 6,156,576	\$ 6,156,576	\$ 6,156,576	\$ 6,486,576	105.4%	105.4%
Transfers In	1,500,000	500,000	800,000	500,000	500,000	100.0%	100.0%
Total Revenues	\$ 7,076,960	\$ 6,656,576	\$ 6,956,576	\$ 6,656,576	\$ 6,986,576	105.0%	105.0%

UTILITIES & ENGINEERING  
2016 BUDGET NARRATIVE

**WASTEWATER CAPITAL PROJECTS - 478**

*Utilities & Engineering Director  
Wastewater Division Manager*

*Debbie Cook, PE  
Mike Price*

**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 2016 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.

**Strategic Initiatives**

This service units capital expenditures are listed in the 2016 Strategic Initiatives. Details may be found in the Explanatory Narrative below.

Service Unit(s): 739.

**BUDGET SUMMARY**

Dept 478 WW Fac Cap Proj	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
739 Capital Improvement	\$ 2,211,238	\$ 810,000	\$ 405,990	\$ 550,000	\$ 1,380,000	170.4%	250.9%
<b>Rev Summary By Type</b>							
330 Intergov't Revenues	80,086	-	-	-	-	n/a	n/a
370 Prop/Trust Gains & Other	1,274,630	-	616,600	12,557	-	n/a	0.0%
390 Other Financing Sources	-	3,000,000	166,113	-	-	0.0%	n/a
Transfers In	1,031,500	1,681,500	1,681,500	2,781,500	2,301,500	136.9%	82.7%
Total Revenues	<u>2,386,216</u>	<u>4,681,500</u>	<u>2,464,213</u>	<u>2,794,057</u>	<u>2,301,500</u>	49.2%	82.4%
<b>Fund Balance</b>							
Beginning Balance	(2,939,056)	(2,764,078)	(2,764,078)	(2,764,078)	(520,021)	18.8%	18.8%
Revenues Less Expenditures	174,978	3,871,500	2,058,223	2,244,057	921,500	23.8%	41.1%
Ending Balance	<u>\$ (2,764,078)</u>	<u>\$ 1,107,422</u>	<u>\$ (705,856)</u>	<u>\$ (520,021)</u>	<u>\$ 401,479</u>	36.3%	77.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<b>Exp Summary By Type</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
400 Professional Svcs & Chgs	\$ 428	\$ 100,000	\$ 392,115	\$ -	\$ 180,000	180.0%	13.0%
600 Capital Outlay	2,210,811	710,000	13,875	550,000	1,200,000	169.0%	87.0%
Total Expenditures	<u>\$ 2,211,238</u>	<u>\$ 810,000</u>	<u>\$ 405,990</u>	<u>\$ 550,000</u>	<u>\$ 1,380,000</u>	170.4%	100.0%

## EXPLANATORY NARRATIVE

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

### Capital Improvement - 739

The 2016 project budget consists of the following:

#### WASTEWATER CAPITAL OUTLAYS

	2016 Capital Budget
<b>Fund 478 – Wastewater Facility Project</b>	
Riparian Outfall Phase III	\$1,000,000
Plant Solids Handling Improvements Design	200,000
<b>Total Wastewater Facility Project</b>	<u>\$1,200,000</u>

Project 2427 (Riparian Outfall Phase III Project) – The open channels installed under Phase II will be retrofitted with enclosed piping between the existing discharge structures and the Riparian area southeast of the treatment plant.

Plant Solids Handling Improvements Design – This project will identify efficient and sustainable solids handling and treatment system improvements for biosolids production and disposal.

#### WASTEWATER PROFESSIONAL SERVICES

	2016 Capital Budget
<b>Fund 478 – Wastewater Facility Project</b>	
Project 2425 (Facility Plan Update/Solids Handling Plan)	\$180,000

Project 2425 (Facility Plan Update/Solids Handling Plan) - The Facility Plan Update will present wastewater treatment needs and corresponding expenses based upon regulatory mandates and projected population growth for a 20-year horizon. The Plan will update the facility capital improvement program with a set of scheduled projects and estimated capital costs for prioritization into a carefully sequenced program which the city can reasonably fund.



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>739 Capital Improvement</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 428	\$ 100,000	\$ 392,115	\$ -	\$ 180,000	180.0%	n/a
600 Capital Outlays							
630 Impr Other Than Bldg	97,777	425,000	108	100,000		0.0%	0.0%
650 Construction Projects	2,113,033	285,000	13,767	450,000	1,200,000	421.1%	266.7%
Total	2,210,811	710,000	13,875	550,000	1,200,000	169.0%	218.2%
Total Expenditures	<u>\$ 2,211,238</u>	<u>\$ 810,000</u>	<u>\$ 405,990</u>	<u>\$ 550,000</u>	<u>\$ 1,380,000</u>	170.4%	250.9%

## Revenues

The revenue estimates for 2016 consist of debt coverage participation from Union Gap and Terrace Heights in accordance with the 3-Party Agreement and capital & connection charge transfers from the Wastewater Operating fund (473).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Revenue</b>							
Beginning Balance	\$ (2,939,056)	\$ (2,764,078)	\$ (2,764,078)	\$ (2,764,078)	\$ (520,021)	18.8%	18.8%
330 Intergov't Revenues	80,086	-	-	-	-	n/a	n/a
370 Prop & Trust Gains	1,274,630	-	616,600	12,557	-	n/a	0.0%
390 Other Financing Sources	-	3,000,000	166,113	-	-	0.0%	n/a
Transfers In	1,031,500	1,681,500	1,681,500	2,781,500	2,301,500	136.9%	82.7%
Total Revenues	<u>\$ 2,386,216</u>	<u>\$ 1,917,422</u>	<u>\$ (299,865)</u>	<u>\$ 29,979</u>	<u>\$ 1,781,479</u>	92.9%	5942.4%

**STORMWATER OPERATING - 441**

*Utilities & Engineering Director  
Wastewater Division Manager*

*Debbie Cook, PE  
Mike Price*

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**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 current 5-year stormwater permit issued by the Department of Ecology (Ecology) effective August 1, 2014. These increased compliance activities will definitely have a larger impact on the Stormwater Program; directly affecting future stormwater utility rates for the community.

The City's current stormwater permit will remain in effect through July of 2019. Permit requirements for education and outreach, training, and effectiveness studies will require additional expenditures not accounted for in the City's current annual rate of \$43 per equivalent residential unit (ERU) established in 2011.

Service Unit(s): 746.

**AUTHORIZED PERSONNEL**

For 2016, the total authorized personnel funded by this division is 11.05 FTE's. Wastewater Division has dedicated 5 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, 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.

<b>Class Code</b>	<b>Position Title</b>	<b>2014 Actual</b>	<b>2015 Amended Budget</b>	<b>2016 Proposed Budget</b>
<b>Wastewater</b>				
1272	Wastewater Manager	0.15	0.15	0.15
4240	Instrument Technician	0.00	0.00	0.02
7123	Department Assistant III	0.18	0.02	0.05
8313	WWTP Operator	0.02	0.06	0.00
8321	Laboratory Technician	0.10	0.10	0.30
8322	Pretreatment Technician	0.25	0.25	0.25
8324	Environmental Compliance Specialist	0.05	0.25	0.25
8326	Laboratory Chemist	0.05	0.00	0.00
8732	Wastewater Maintenance Specialist	3.75	6.50	5.05
8733	Wastewater Maintenance Crew Leader	1.25	0.00	2.00
11102	Utility Engineer	1.00	0.85	0.85
11106	Surface Water Engineer	0.00	1.00	1.00
11615	Administrative Assistant for Wastewater	0.00	0.15	0.11
13201	Wastewater Maintenance Supervisor	0.35	0.35	0.00
15102	WWTP Process Control Supervisor	0.00	0.00	0.10
15104	Pretreatment Supervisor	0.02	0.02	0.02
15105	Wastewater Operation Superintendent	0.00	0.10	0.10
15301	Lab Coordinator	0.00	0.00	0.10
<b>Engineering</b>				
1170	Director of Utilities	0.05	0.05	0.05
1271	City Engineer	0.04	0.00	0.00
3120	Design Engineer	0.12	0.12	0.12
4141	Construction Inspector	0.10	0.10	0.10
8701	Street Inspector	0.10	0.10	0.10
10601	Engineering Contracts Specialist	0.05	0.05	0.05
11101	Construction Supervisor	0.10	0.10	0.10
11104	Senior Engineer	0.04	0.04	0.04
11106	Surface Water Engineer	1.00	0.00	0.00
11107	Chief Engineer	0.04	0.04	0.04
<b>Water</b>				
8751	Utilities Locator/Safety Coordinator	0.10	0.10	0.10
<b>Total Budgeted Personnel <sup>(1)</sup></b>		<b>8.91</b>	<b>10.50</b>	<b>11.05</b>

- (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, capital project management of stormwater projects, the registration of newly constructed UIC's, enforcement of both the Construction and Post-Construction Ordinances, and to the Streets Department for street sweeping and other best management practices. In 2016, 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 Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
746 Administration	\$2,319,147	\$3,353,229	\$2,642,492	\$2,929,588	\$2,638,104	78.7%	90.1%
<b>Rev Summary By Type</b>							
330 Intergovernmental	-	-	50,000	50,000	-		
340 Chrgs f/Goods & Svcs	2,332	1,000	-	1,000	1,000	100.0%	100.0%
360 Miscellaneous Revenues	<u>2,264,687</u>	<u>2,150,000</u>	<u>2,218,243</u>	<u>2,150,000</u>	<u>2,150,000</u>	100.0%	100.0%
Total Revenues	<u>2,267,020</u>	<u>2,151,000</u>	<u>2,268,243</u>	<u>2,201,000</u>	<u>2,151,000</u>	100.0%	97.7%
<b>Fund Balance</b>							
Beginning Balance	1,472,863	1,420,735	1,420,735	1,420,735	692,147	48.7%	48.7%
Revenues Less Expenditures	<u>(52,128)</u>	<u>(1,202,229)</u>	<u>(374,249)</u>	<u>(728,588)</u>	<u>(487,104)</u>	40.5%	66.9%
Ending Balance	<u>\$1,420,735</u>	<u>\$ 218,507</u>	<u>\$1,046,486</u>	<u>\$ 692,147</u>	<u>\$ 205,043</u>	93.8%	29.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 442,571	\$ 632,968	\$ 559,035	\$ 569,975	\$ 764,459	120.8%	29.0%
200 Benefits	<u>177,922</u>	<u>246,934</u>	<u>221,055</u>	<u>246,934</u>	<u>301,349</u>	122.0%	11.4%
Sub-Total Salaries & Benefits	620,493	879,901	780,090	816,909	1,065,808	121.1%	40.4%
300 Operating Supplies	26,133	50,000	26,399	17,000	40,000	80.0%	1.5%
400 Other Services/Charges	675,311	764,328	640,611	691,653	723,296	94.6%	27.4%
500 Intergovernmental Svcs	35,915	34,000	29,027	29,027	34,000	100.0%	1.3%
600 Capital Outlays	9,680	15,000	6,366	15,000	15,000	100.0%	0.6%
Transfers Out	<u>951,615</u>	<u>1,610,000</u>	<u>1,160,000</u>	<u>1,360,000</u>	<u>760,000</u>	47.2%	28.8%
Total Expenditures	<u>\$2,319,147</u>	<u>\$3,353,229</u>	<u>\$2,642,492</u>	<u>\$2,929,588</u>	<u>\$2,638,104</u>	78.7%	100.0%

## EXPLANATORY NARRATIVE

In 2014 the Wastewater Division implemented a basin approach to the maintenance and operation of the Stormwater system. A Stormwater system inventory and assessment during the first years of the Stormwater permit compliance program identified the required staffing and equipment to provide ongoing system repairs and operation in support of permit compliance and the provision of a reliable system to the community. In 2014 and 2015, collections crews procured the necessary equipment and implemented efficient workflow procedures to establish permit compliance for the current permit cycle that started in August 2015. In 2014 FCS Group was hired to provide a Stormwater and Wastewater Division rate study. The rate study was completed in 2014 and recommended increasing Stormwater rates to create and sustain a Stormwater capital improvement program. The Division has not yet attempted to increase rates.

## Administration - 746

*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 and lump sum settlements included in collective bargaining contracts.

*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* – Primary components of this account include the City Service Charge paid to General Fund for administrative support and the insurance “premium” paid to the Risk Management Fund. Funds are also 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>746 Administration</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 429,253	\$ 610,918	\$ 550,724	\$ 546,925	\$ 742,206	121.5%	135.7%
120 Overtime	1,537	3,000	1,803	3,000	3,000	100.0%	100.0%
130 Special Pay	10,233	8,250	5,174	9,250	8,452	102.5%	91.4%
140 Retire/Term Cashout	1,548	10,800	1,335	10,800	10,800	100.0%	100.0%
Total	442,571	632,968	559,035	569,975	764,459	120.8%	134.1%
200 Benefits	177,922	246,934	221,055	246,934	301,349	122.0%	122.0%
300 Operating Supplies							
310 Office & Oper Supplies	13,718	30,000	17,783	7,000	30,000	100.0%	428.6%
320 Fuel	12,415	20,000	8,616	10,000	10,000	50.0%	100.0%
Total	26,133	50,000	26,399	17,000	40,000	80.0%	235.3%
400 Other Services/Charges							
410 Professional Services	234,895	292,073	209,272	214,073	243,637	83.4%	113.8%
420 Communications	1,993	2,180	2,088	2,180	1,980	90.8%	90.8%
430 Trans & Training	809	500	605	500	500	100.0%	100.0%
440 Taxes & Assessments	161,626	167,000	165,023	167,000	167,000	100.0%	100.0%
450 Oper Rentals & Leases	-	4,000	-	4,000	4,000	100.0%	100.0%
470 Public Utility Services	5,051	3,675	9,644	9,000	10,000	272.1%	111.1%
480 Repairs & Maintenance	232,309	250,000	226,184	250,000	250,000	100.0%	100.0%
490 Miscellaneous	38,628	44,900	27,795	44,900	46,179	102.8%	102.8%
Total	675,311	764,328	640,611	691,653	723,296	94.6%	104.6%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	35,915	34,000	29,027	29,027	34,000	100.0%	117.1%
600 Capital Outlay							
640 Machinery & Equipment	9,680	15,000	6,366	15,000	15,000	100.0%	100.0%
Transfers Out	951,615	1,610,000	1,160,000	1,360,000	760,000	47.2%	55.9%
Total Expenditures	<u>\$2,319,147</u>	<u>\$3,353,229</u>	<u>\$2,642,492</u>	<u>\$2,929,588</u>	<u>\$2,638,104</u>	78.7%	90.1%

## Revenue

Revenues in this service unit consist of Stormwater charges and assessments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
Revenue	2014 Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$1,472,863	\$1,420,735	\$1,420,735	\$1,420,735	\$ 692,147	48.7%	48.7%
330 Intergovernmental	-	-	50,000	50,000	-	n/a	0.0%
340 Chrgs f/Goods & Svcs	2,332	1,000	-	1,000	1,000	100.0%	100.0%
360 Miscellaneous Revenues	<u>2,264,687</u>	<u>2,150,000</u>	<u>2,218,243</u>	<u>2,150,000</u>	<u>2,150,000</u>	100.0%	100.0%
Total Revenues	<u>\$3,739,883</u>	<u>\$3,571,735</u>	<u>\$3,688,979</u>	<u>\$3,621,735</u>	<u>\$2,843,147</u>	79.6%	78.5%

**STORMWATER CAPITAL - 442**

*Utilities & Engineering Director  
Wastewater Division Manager*

*Debbie Cook, PE  
Mike Price*

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**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 was 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. 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 2016 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**

This service units capital expenditures are listed in the 2016 Strategic Initiatives. Details may be found in the Explanatory Narrative below.

Service Unit(s): 752.

## BUDGET SUMMARY

Dept 442 Stormwater Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
752 Capital Improvement	\$ 87,619	\$ 2,025,000	\$ 158,484	\$ 225,000	\$ 2,400,000	118.5%	1066.7%

### Rev Summary By Type

330 Intergovernmental Rev	7,708	-	42,568	42,568	-	n/a	0.0%
370 Prop & Trust Gains	-	40,000	-	-	-	0.0%	n/a
390 Other Financing Sources	650,000	900,000	1,100,000	1,100,000	700,000	77.8%	63.6%
Total Revenues	<u>657,708</u>	<u>940,000</u>	<u>1,142,568</u>	<u>1,142,568</u>	<u>700,000</u>	74.5%	61.3%

### Fund Balance

Beginning Balance	1,360,734	1,930,823	1,930,823	1,930,823	2,848,391	147.5%	147.5%
Revenues Less Expenditures	<u>570,090</u>	<u>(1,085,000)</u>	<u>984,084</u>	<u>917,568</u>	<u>(1,700,000)</u>	156.7%	185.3%
Ending Balance	<u>\$ 1,930,823</u>	<u>\$ 845,823</u>	<u>\$ 2,914,907</u>	<u>\$ 2,848,391</u>	<u>\$ 1,148,391</u>	135.8%	40.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$ -	\$ 25,000	\$ 158,484	\$ 25,000	\$ 400,000	1600.0%	16.7%
600 Capital Outlays	87,619	2,000,000	-	200,000	2,000,000	100.0%	83.3%
Total Expenditures	<u>\$ 87,619</u>	<u>\$ 2,025,000</u>	<u>\$ 158,484</u>	<u>\$ 225,000</u>	<u>\$ 2,400,000</u>	118.5%	100.0%

## EXPLANATORY NARRATIVE

### Capital Improvement - 752

The projects included in this budget are:

- North 1<sup>st</sup> Street Revitalization (\$1,790,000)
- Randall Park pond resizing (\$50,000)
- Cascade Mill site (\$160,000)
- Contingency (\$400,000)

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>752 Capital Improvement</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ -	\$ 25,000	\$ 158,484	\$ 25,000	\$ 400,000	1600.0%	1600.0%
600 Capital Outlays							
650 Construction Projects	<u>87,619</u>	<u>2,000,000</u>	<u>-</u>	<u>200,000</u>	<u>2,000,000</u>	100.0%	1000.0%
Total Expenditures	<u>\$ 87,619</u>	<u>\$ 2,025,000</u>	<u>\$ 158,484</u>	<u>\$ 225,000</u>	<u>\$ 2,400,000</u>	118.5%	1066.7%

## Revenue

Revenue is a transfer from Stormwater Operating (441).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Revenue</b>							
Beginning Balance	\$ 1,360,734	\$ 1,930,823	\$ 1,930,823	\$ 1,930,823	\$ 2,848,391	147.5%	147.5%
330 Intergovernmental	7,708	-	42,568	42,568	-	n/a	0.0%
370 Prop & Trust Gains	-	40,000	-	-	-	0.0%	n/a
390 Other Financing Sources	<u>650,000</u>	<u>900,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>700,000</u>	77.8%	63.6%
Total Revenues	<u>\$ 2,018,442</u>	<u>\$ 2,870,823</u>	<u>\$ 3,073,391</u>	<u>\$ 3,073,391</u>	<u>\$ 3,548,391</u>	123.6%	115.5%

**WATER OPERATING - 474**

*Utilities & Engineering Director  
Water / Irrigation Manager*

*Debbie Cook, PE  
Dave Brown*

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**DEFINITION**

This fund is responsible for the treatment and delivery of 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 3 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.

**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. We have met those goals for five years and received the Silver Certificate this year.

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 and will be revisited in the 2017 Water System Plan update.

### **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 150 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 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 2013 or 2014. A new study reflecting the revised costs for the capital program was conducted in the spring 2014. This updated study proposes 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 and planned capital improvements will be delayed. However, increased revenue as a result of the automated meter reading program and efficiencies in capital projects along with other cost saving efforts resulted in higher operating revenues in 2015. In 2015 the expenses were greater than the revenue and in the proposed 2016 budget the expenses are again budgeted to be greater than revenue, resulting in reduced reserves and further delaying planned capital improvements. If a rate adjustment is not implemented in 2016 or 2017 we will need to reduce transfers from the operating to capital fund, further delaying certain capital projects. A Rate Study should be conducted in early 2016.

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): 764, 765, 771 & 772.

## PERFORMANCE STATISTICS

	2014 Actual	2015 Prelim	2016 Proposed Budget
<b>Fire Suppression Administration</b>			
Fire Hydrants Painted	279	550	300
City Fire Hydrants Tested	628	616	615
Fire Hydrants Repaired	40	20	40
Fire Hydrants Replaced	15	23	30
New Fire Hydrants Installed	28	16	25
<b>Potable Water Distribution</b>			
Water Meters in Place	18,750	18,850	18,950
New Water Services Installed	70	47	75
New Fire Services Installed	12	5	12
Water Service Meter Sets Replaced	175	160	150
Number of Water Meters Replaced	600	357	125
Number of Water Main Breaks	2		5
<b>Potable Water Supply</b>			
Millions of Gallons of Water Produced	3,839	3,964	3,850
Number of Water Quality Complaints	7	5	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 <sup>(1)</sup>	100%	100%	100%

- (1) Treatment Optimization Performance Goal. The Washington State Regulations require the Water Treatment Plant effluent to be at or below 0.3 Nephelometric Turbidity Units in 95% of the samples. The Water Treatment Plant has adopted the Treatment Optimization Performance Goal of keeping the Water Treatment Plant effluent at or below 0.1 Nephelometric Turbidity Units in 95% of the samples.

## AUTHORIZED PERSONNEL

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 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 <sup>(1)</sup>	4.00	0.00	0.00
8251	Waterworks Device Technician	2.00	2.00	2.00
8252	Water Device Crew Leader <sup>(2)</sup>	1.00	1.00	0.00
8253	Water Meter Infrastructure Crew Leader <sup>(2)</sup>	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 <sup>(3)</sup>	3.00	3.00	6.00

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
8742	Waterworks Specialist II <sup>(3)</sup>	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
<b>Total Personnel <sup>(4)</sup></b>		<b>35.00</b>	<b>31.00</b>	<b>31.00</b>

- (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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
764 Water Distribution	\$ 2,304,703	\$ 2,524,424	\$ 2,410,684	\$ 2,470,923	\$ 2,512,877	99.5%	101.7%
765 Potable Water Supply	1,756,879	1,862,443	1,654,247	1,799,036	1,870,539	100.4%	104.0%
771 Capital Administration	92,961	118,370	105,756	118,370	123,698	104.5%	104.5%
772 Potable Water Admin	4,223,675	3,954,371	4,226,097	4,013,950	4,034,238	102.0%	100.5%
Debt Service	642,494	887,972	863,426	652,637	832,505	93.8%	127.6%
Total Expenditures	<u>9,020,711</u>	<u>9,347,579</u>	<u>9,260,210</u>	<u>9,054,915</u>	<u>9,373,857</u>	100.3%	103.5%
<b>Rev Summary By Type</b>							
340 Chrgs f/Goods & Svcs	8,641,103	8,581,000	8,802,974	8,430,000	8,615,000	100.4%	102.2%
350 Fines & Forfeits	-	-	58,334	-	-	n/a	n/a
360 Miscellaneous Revenues	429,403	93,000	49,527	85,575	72,000	77.4%	84.1%
370 Prop/Trust Gains & Other	262,072	202,000	181,925	149,000	129,000	63.9%	86.6%
390 Other Financing Sources	2,622	-	-	-	-	n/a	n/a
Total Revenues	<u>9,335,200</u>	<u>8,876,000</u>	<u>9,092,760</u>	<u>8,664,575</u>	<u>8,816,000</u>	99.3%	101.7%
<b>Fund Balance</b>							
Beginning Balance	3,291,036	3,605,526	3,605,526	3,605,526	3,215,186	89.2%	89.2%
Revenues Less Expenditures	314,489	(471,579)	(167,449)	(390,340)	(557,857)	118.3%	142.9%
Ending Balance	<u>\$ 3,605,526</u>	<u>\$ 3,133,947</u>	<u>\$ 3,438,076</u>	<u>\$ 3,215,186</u>	<u>\$ 2,657,329</u>	84.8%	82.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
<b>Exp Summary By Type</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>of</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
100 Salaries & Wages	\$ 1,792,328	\$ 1,964,617	\$ 1,777,950	\$ 1,895,707	\$ 1,984,226	101.0%	21.2%
200 Benefits	678,698	742,237	690,231	742,237	758,987	102.3%	8.1%
Sub-Total Salaries & Benefits	2,471,026	2,706,854	2,468,181	2,637,944	2,743,213	101.3%	29.3%
300 Operating Supplies	626,615	501,660	419,107	518,500	513,500	102.4%	5.5%
400 Professional Svcs & Chgs	4,026,030	3,843,496	4,129,448	3,828,658	3,920,979	102.0%	41.8%
500 Intergovernmental Svcs	-	64,497	-	64,497	32,939	51.1%	0.4%
600 Capital Outlay	84,150	212,000	189,369	162,000	170,000	80.2%	1.8%
700 Debt Service Principal	566,104	751,095	741,844	566,105	741,845	98.8%	7.9%
800 Debt Service Int/Other	76,390	136,877	121,581	86,532	90,660	66.2%	1.0%
Transfers Out	1,170,397	1,131,100	1,190,679	1,190,679	1,160,721	102.6%	12.4%
Total Expenditures	<u>\$ 9,020,711</u>	<u>\$ 9,347,579</u>	<u>\$ 9,260,210</u>	<u>\$ 9,054,915</u>	<u>\$ 9,373,857</u>	100.3%	100.0%

## EXPLANATORY NARRATIVE

### Water Distribution - 764

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. This account also contains lump sum payments authorized in collective bargaining agreements.

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>764 Water Distribution</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 914,843	\$ 988,929	\$ 953,182	\$ 981,602	\$ 1,014,892	102.6%	103.4%
120 Overtime	18,653	22,500	13,705	20,000	22,500	100.0%	112.5%
130 Special Pay	40,158	37,077	31,296	37,077	37,196	100.3%	100.3%
140 Retire/Term Cashout	3,019	3,000	8,179	7,025	3,000	100.0%	42.7%
Total	976,673	1,051,506	1,006,363	1,045,705	1,077,588	102.5%	103.0%
200 Benefits	394,991	428,020	412,141	428,020	435,923	101.8%	101.8%
300 Operating Supplies							
310 Office & Oper Supplies	355,791	213,000	211,490	236,000	236,000	110.8%	100.0%
320 Fuel	42,134	45,000	30,971	35,000	35,000	77.8%	100.0%
340 Items Pchsd f/Resale	(973)	-	-	-	-	n/a	n/a
350 Small Tools & Equip	16,829	9,000	9,987	9,000	9,000	100.0%	100.0%
Total	413,781	267,000	252,447	280,000	280,000	104.9%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	1,174	2,500	1,816	1,800	1,800	72.0%	100.0%
420 Communications	6,434	8,429	8,034	8,429	6,429	76.3%	76.3%
430 Trans & Training	3,082	4,000	523	2,000	4,000	100.0%	200.0%
440 Taxes & Assessments	186,657	190,000	173,909	180,000	180,000	94.7%	100.0%
450 Oper Rentals/Leases	88,392	88,692	86,692	88,692	90,859	102.4%	102.4%
470 Public Utility Services	4,146	3,878	4,047	3,878	3,878	100.0%	100.0%
480 Repairs & Maintenance	104,327	103,300	103,448	108,300	108,300	104.8%	100.0%
490 Miscellaneous	12,047	52,100	58,611	49,100	49,100	94.2%	100.0%
Total	406,258	452,898	437,080	442,198	444,365	98.1%	100.5%
600 Capital Outlays							
630 Impr Other Than Bldg	-	200,000	180,201	150,000	150,000	75.0%	100.0%
640 Machinery & Equipment	-	12,000	9,452	12,000	12,000	100.0%	100.0%
Total	-	212,000	189,653	162,000	162,000	76.4%	100.0%
Transfers Out	113,000	113,000	113,000	113,000	113,000	100.0%	100.0%
Total Expenditures	\$ 2,304,703	\$ 2,524,424	\$ 2,410,684	\$ 2,470,923	\$ 2,512,877	99.5%	101.7%

### Potable Water Supply - 765

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. This account also contains lump sum payments authorized in collective bargaining agreements.

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>765 Potable Water Supply</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 549,271	\$ 597,966	\$ 481,854	\$ 535,857	\$ 597,358	99.9%	111.5%
120 Overtime	56,898	55,000	53,882	55,000	55,000	100.0%	100.0%
130 Special Pay	17,414	18,224	13,200	18,224	18,229	100.0%	100.0%
140 Retire/Term Cashout	5,932	5,000	4,083	4,000	4,000	80.0%	100.0%
Total	629,513	676,190	553,019	613,080	674,588	99.8%	110.0%
200 Benefits	231,376	239,080	210,326	239,080	250,886	104.9%	104.9%
300 Operating Supplies							
310 Office & Oper Supplies	202,722	220,200	160,265	225,200	220,200	100.0%	97.8%
320 Fuel	5,657	6,160	3,190	5,000	5,000	81.2%	100.0%
350 Small Tools & Equip	4,152	8,000	2,890	8,000	8,000	100.0%	100.0%
Total	212,531	234,360	166,345	238,200	233,200	99.5%	97.9%
400 Professional Svcs & Chgs							
410 Professional Services	6,345	11,000	1,495	3,000	6,000	54.5%	200.0%
420 Communications	1,074	1,602	1,307	1,602	1,602	100.0%	100.0%
430 Trans & Training	1,400	1,400	2,711	1,500	1,600	114.3%	106.7%
440 Taxes & Assessments	186,657	190,000	173,909	190,000	190,000	100.0%	100.0%
470 Public Utility Services	366,995	321,312	389,902	321,074	321,164	100.0%	100.0%
480 Repairs & Maintenance	15,258	28,600	25,842	36,600	28,600	100.0%	78.1%
490 Miscellaneous	64,180	131,500	102,275	127,500	127,500	97.0%	100.0%
Total	641,908	685,414	697,440	681,276	676,466	98.7%	99.3%
600 Capital Outlay							
640 Machinery & Equipment	14,150	-	(284)	-	8,000	n/a	n/a
Transfers Out	27,400	27,400	27,400	27,400	27,400	100.0%	100.0%
Total Expenditures	<u>\$ 1,756,879</u>	<u>\$ 1,862,443</u>	<u>\$ 1,654,247</u>	<u>\$ 1,799,036</u>	<u>\$ 1,870,539</u>	100.4%	104.0%

### Capital Administration - 771

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>771 Capital Administration</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 59,541	\$ 75,361	\$ 74,623	\$ 75,361	\$ 79,666	105.7%	105.7%
120 Overtime	485	1,000	475	1,000	1,000	100.0%	100.0%
130 Special Pay	250	400	353	400	400	100.0%	100.0%
140 Retire/Term Cashout	7,613	500	396	500	500	100.0%	100.0%
Total	67,889	77,261	75,847	77,261	81,566	105.6%	105.6%
200 Benefits	17,905	25,275	24,051	25,275	26,448	104.6%	104.6%
300 Operating Supplies							
320 Fuel	302	300	314	300	300	100.0%	100.0%
400 Professional Svcs & Chgs							
420 Communications	842	794	713	794	644	81.1%	81.1%
430 Trans & Training	429	1,500	400	1,500	1,500	100.0%	100.0%
480 Repairs & Maintenance	3,537	6,500	174	6,500	6,500	100.0%	100.0%
490 Miscellaneous	2,057	3,740	1,257	3,740	3,740	100.0%	100.0%
Total	6,865	12,534	2,543	12,534	12,384	98.8%	98.8%
Transfers Out	-	3,000	3,000	3,000	3,000	100.0%	100.0%
Total Expenditures	\$ 92,961	\$ 118,370	\$ 105,756	\$ 118,370	\$ 123,698	104.5%	104.5%

### Potable Water Administration - 772

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* – The primary components in this account include the City Service Charge paid to the General Fund for administrative support, along with the insurance “premium” paid to the Risk Management Fund. This line item also 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.

*Account 490 Miscellaneous* – The primary component of the account is the customer service charge paid to General Fund that represents Water’s share of the utility billing costs.

*Transfers Out* – Included transfers to the Capital Fund (\$750,000 in 2016) to the debt service fund for revenue bonds maturing in 2018 (\$234,700) and to Wastewater Operating Fund for a shared Public Works Trust Fund loan (\$32,621).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>772 Potable Water Admin</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 115,521	\$ 154,308	\$ 141,101	\$ 154,308	\$ 145,119	94.0%	94.0%
120 Overtime	65	1,500	752	1,500	1,500	100.0%	100.0%
130 Special Pay	1,229	1,665	465	1,665	1,677	100.7%	100.7%
140 Retire/Term Cashout	1,437	2,188	402	2,188	2,188	100.0%	100.0%
Total	118,253	159,661	142,721	159,661	150,484	94.3%	94.3%
200 Benefits	34,426	49,863	43,712	49,863	45,730	91.7%	91.7%
400 Professional Svcs & Chgs							
410 Professional Services	733,866	787,986	767,261	787,986	847,730	107.6%	107.6%
420 Communications	905	1,104	875	1,104	704	63.8%	63.8%
430 Trans & Training	788	2,500	1,475	2,500	2,500	100.0%	100.0%
440 Taxes & Assessments	1,706,475	1,383,260	1,704,915	1,383,260	1,383,260	100.0%	100.0%
490 Miscellaneous	528,964	517,800	517,859	517,800	553,570	106.9%	106.9%
Total	2,970,999	2,692,650	2,992,385	2,692,650	2,787,764	103.5%	103.5%
500 Intergovernmental Svcs							
550 Equity Transfer	-	64,497	-	64,497	32,939	51.1%	51.1%
600 Capital Outlay							
610 Land	70,000	-	-	-	-	n/a	n/a
Transfers Out	1,029,997	987,700	1,047,279	1,047,279	1,017,321	103.0%	97.1%
Total Expenditures	<u>\$ 4,223,675</u>	<u>\$ 3,954,371</u>	<u>\$ 4,226,097</u>	<u>\$ 4,013,950</u>	<u>\$ 4,034,238</u>	102.0%	100.5%

### Debt Service

The proposed expenditures in this service unit are for debt service payments due to state agencies.

#### DEBT SERVICE

	2014	2015	2016	Date
Expenditures	Actual	Amended Budget	Proposed Budget	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	6,400	6,059	5,389	2023
Drinking Water State Revolving Fund (SRF) Loan	47,073	47,073	47,073	2025
Interest on Drinking Water SRF Loan	2,766	2,543	2,306	2025
Gardner Park Well PWTF Loan	121,149	121,149	121,149	2030
Gardner Park Well PWTF Loan Interest	8,783	8,447	7,875	2030
Recycle Drinking Water SRF Loan	0	184,990	175,740	2033
Recycle Drinking Water SRF Interest	19,823	52,722	52,722	2033
Automated Meter Read PWTF Loan	263,158	263,158	263,158	2033
Automated Meter Read PWTF Interest	38,619	67,106	22,368	2033
<b>Total</b>	<u>\$642,496</u>	<u>\$887,972</u>	<u>\$832,505</u>	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Debt Service	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
700 Debt Service Principal	\$ 566,104	\$ 751,095	\$ 741,844	\$ 566,105	\$ 741,845	98.8%	131.0%
800 Debt Service Int/Other	76,390	136,877	121,581	86,532	90,660	66.2%	104.8%
Total Expenditures	<u>\$ 642,494</u>	<u>\$ 887,972</u>	<u>\$ 863,426</u>	<u>\$ 652,637</u>	<u>\$ 832,505</u>	93.8%	127.6%

## 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 3,291,036	\$ 3,605,526	\$ 3,605,526	\$ 3,605,526	\$ 3,215,186	89.2%	89.2%
340 Chrgs f/Goods & Svcs	8,641,103	8,581,000	8,802,974	8,430,000	8,615,000	100.4%	102.2%
350 Fines & Forfeits	-	-	58,334	-	-	n/a	n/a
360 Miscellaneous Revenues	429,403	93,000	49,527	85,575	72,000	77.4%	84.1%
370 Prop/Trust Gains & Other	262,072	202,000	181,925	149,000	129,000	63.9%	86.6%
390 Other Financing Sources	2,622	-	-	-	-	n/a	n/a
Total Revenues	<u>\$ 12,626,237</u>	<u>\$ 12,481,526</u>	<u>\$ 12,698,286</u>	<u>\$ 12,270,101</u>	<u>\$ 12,031,186</u>	96.4%	98.1%

UTILITIES & ENGINEERING  
2016 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 some of the CIP program adopted in the 2011 Water System Plan and the associated Cost of Service and Rate Study, some projects have been delayed waiting on rate adjustments.

**Strategic Initiatives**

This service units capital expenditures are listed in the 2016 Strategic Initiatives. Details may be found in the Explanatory Narrative below.

Service Unit(s): 773.

**BUDGET SUMMARY**

Dept 477 Water Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
773 Capital Improvement	\$ 4,169,101	\$ 2,670,000	\$ 473,012	\$ 1,276,578	\$ 2,050,000	76.8%	160.6%
<b>Rev Summary By Type</b>							
370 Prop & Trust Gains	-	-	56,701	68,009	250,000	n/a	367.6%
390 Other Financing Sources	2,750,929	-	351,480	351,480	-	n/a	0.0%
Transfers In	725,000	750,000	750,000	750,000	750,000	100.0%	100.0%
Total Revenues	<u>3,475,929</u>	<u>750,000</u>	<u>1,158,181</u>	<u>1,169,489</u>	<u>1,000,000</u>	133.3%	85.5%
<b>Fund Balance</b>							
Beginning Balance	198,299	3,672,214	3,672,214	3,672,214	3,565,125	97.1%	97.1%
Revenues Less Expenditures	(693,172)	(1,920,000)	685,169	(107,089)	(1,050,000)	54.7%	980.5%
Ending Balance	<u>\$ 3,672,214</u>	<u>\$ 1,752,214</u>	<u>\$ 4,357,383</u>	<u>\$ 3,565,125</u>	<u>\$ 2,515,125</u>	143.5%	70.5%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
600 Capital Outlay	\$ 4,169,101	\$ 2,670,000	\$ 473,012	\$ 1,276,578	\$ 2,050,000	76.8%	100.0%

## EXPLANATORY NARRATIVE

### Capital Improvement - 773

The total capital outlay is detailed below. Funds budgeted in the 2015 year-end estimate and not spent are brought forward to 2016.

#### DOMESTIC WATER CAPITAL OUTLAY

Capital Outlay/Capital Improvements 2015	477 Fund
Automated Meter Reading (Project #2261)	\$25,000
Water Main Replacement (Project #2418)	125,000
Intake, River redirection (Project #2335)	750,000
N. First Street Main Replacement (Project #2391)	1,000,000
2017 Water System Plan (Project #2394)	150,000
<b>Total Capital Outlay</b>	<b>\$2,050,000</b>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
773 Capital Improvement	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
600 Capital Outlay							
640 Machinery & Equipment	\$ 15,178	\$ -	\$ -	\$ -	\$ -	n/a	n/a
650 Construction Projects	4,153,923	2,670,000	473,012	1,276,578	2,050,000	76.8%	160.6%
Total	<u>\$4,169,101</u>	<u>\$2,670,000</u>	<u>\$ 473,012</u>	<u>\$1,276,578</u>	<u>\$2,050,000</u>	76.8%	160.6%

### Revenue

The total 2016 projected revenue is comprised of a transfer from the Water operating fund (474) and a DOE Watershed grant.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Revenue	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 198,299	\$3,672,214	\$3,672,214	\$3,672,214	\$3,565,125	97.1%	97.1%
370 Prop & Trust Gains	-	-	56,701	68,009	250,000	n/a	367.6%
390 Other Financing Sources	2,750,929	-	351,480	351,480	-	n/a	0.0%
Transfers In	725,000	750,000	750,000	750,000	750,000	100.0%	100.0%
Total Revenues	<u>\$3,674,228</u>	<u>\$4,422,214</u>	<u>\$4,830,395</u>	<u>\$4,841,703</u>	<u>\$4,565,125</u>	103.2%	94.3%

***IRRIGATION OPERATING - 475***

*Utilities & Engineering Director  
Water / Irrigation Manager*

*Debbie Cook, PE  
Dave Brown*

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**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 Canal Association, 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 2016 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. The capital rate may need to be adjusted next year to fund the Nelson Dam refurbishment project.

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 and the Nelson Dam 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, Yakama Nation, Yakima County and North Yakima Conservation District.

Service Unit(s): 782.

## PERFORMANCE STATISTICS

	2014 Actual	2015 Prelim	2016 Proposed Budget
<b>Irrigation Supply</b>			
Feet of Irrigation Main Replaced by Irrigation Crew	160	420	300
Number of Irrigation Services Replaced	145	198	120
Number of Irrigation Main Leaks	62	40	40
Number of Service Work Orders <sup>(1)</sup>	1,919	992	950

(1) Does not include routine work orders after 2014.

## AUTHORIZED PERSONNEL

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
8671	Irrigation Specialist I <sup>(1)</sup>	1.00	2.00	2.00
8672	Irrigation Specialist II <sup>(1)</sup>	3.00	2.00	2.00
8673	Irrigation Crew Leader	2.00	2.00	2.00
13401	Irrigation Supervisor	1.00	1.00	1.00
<b>Total Personnel <sup>(2)</sup></b>		<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

(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)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
782 Operations & Maintenance	\$ 1,985,333	\$ 1,795,875	\$ 1,748,907	\$ 1,784,591	\$ 1,802,149	100.3%	101.0%
<b>Rev Summary By Type</b>							
340 Chrgs f/Goods & Svcs	1,896,959	1,765,500	1,861,439	1,803,035	1,803,040	102.1%	100.0%
360 Miscellaneous Revenues	500	700	771	512	500	71.4%	97.7%
Total Revenues	<u>1,897,459</u>	<u>1,766,200</u>	<u>1,862,210</u>	<u>1,803,547</u>	<u>1,803,540</u>	102.1%	100.0%
<b>Fund Balance</b>							
Beginning Balance	942,148	854,274	854,274	854,274	873,230	102.2%	102.2%
Revenues Less Expenditures	(87,874)	(29,675)	113,303	18,956	1,391	4.7%	7.3%
Ending Balance	<u>\$ 854,274</u>	<u>\$ 824,599</u>	<u>\$ 967,577</u>	<u>\$ 873,230</u>	<u>\$ 874,622</u>	106.1%	100.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
Exp Summary By Type	2014 Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 469,607	\$ 515,339	\$ 475,778	\$ 493,774	\$ 514,907	99.9%	28.6%
200 Benefits	185,671	206,150	188,699	206,150	207,347	100.6%	11.5%
Sub-Total Salaries & Benefits	655,278	721,489	664,477	699,925	722,254	100.1%	40.1%
300 Operating Supplies	85,556	81,000	82,120	81,200	81,500	100.6%	4.5%
400 Professional Svcs & Chgs	724,500	773,386	782,310	783,466	821,395	106.2%	45.6%
Transfers Out	520,000	220,000	220,000	220,000	177,000	80.5%	9.8%
Total Expenditures	<u>\$1,985,333</u>	<u>\$1,795,875</u>	<u>\$1,748,907</u>	<u>\$1,784,591</u>	<u>\$1,802,149</u>	100.3%	100.0%

## EXPLANATORY NARRATIVE

### Operations & Maintenance - 782

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* – The primary components of this account are the City Service Charge paid to General Fund to cover administrative costs and the insurance “premium” paid to the Risk Management Fund. Also included is 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

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

*Account 490 Miscellaneous* – This account consists primarily of the customer service charge paid to General Fund to fund irrigation’s share of the utility billing process.



*Transfers Out* – Consist of capital transfers to the Irrigation Capital Fun (\$147,000 in 2016) and the Equipment Rental fund for equipment replacement (\$30,000 in 2016).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>782 Operations &amp; Maintenance</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 433,384	\$ 482,498	\$ 439,438	\$ 455,599	\$ 480,340	99.6%	105.4%
120 Overtime	18,554	15,000	15,719	15,000	15,000	100.0%	100.0%
130 Special Pay	16,350	16,040	14,038	16,040	16,067	100.2%	100.2%
140 Retire/Term Cashout	1,319	1,800	6,584	7,135	3,500	194.4%	49.1%
Total	469,607	515,339	475,778	493,774	514,907	99.9%	104.3%
200 Benefits	185,671	206,150	188,699	206,150	207,347	100.6%	100.6%
300 Operating Supplies							
310 Office/Oper Supplies	65,907	62,000	64,278	62,000	62,000	100.0%	100.0%
320 Fuel Consumed	14,193	15,000	10,445	12,000	12,000	80.0%	100.0%
350 Small Tools & Equip	5,455	4,000	7,397	7,200	7,500	187.5%	104.2%
Total	85,556	81,000	82,120	81,200	81,500	100.6%	100.4%
400 Professional Svcs & Chgs							
410 Professional Services	170,111	174,116	175,249	174,116	188,653	108.3%	108.3%
420 Communications	2,641	2,368	1,854	2,368	1,768	74.7%	74.7%
430 Trans & Training	40	1,000	101	1,000	1,000	100.0%	100.0%
440 Taxes & Assessments	99	100	144	100	100	100.0%	100.0%
450 Oper Rentals & Leases	6,912	7,812	6,612	7,012	7,177	91.9%	102.4%
470 Public Utility Services	367,160	384,250	387,245	392,022	399,250	103.9%	101.8%
480 Repairs & Maintenance	19,143	25,440	34,640	34,440	34,440	135.4%	100.0%
490 Miscellaneous	158,394	178,300	176,465	172,408	189,007	106.0%	109.6%
Total	724,500	773,386	782,310	783,466	821,395	106.2%	104.8%
Transfers Out	520,000	220,000	220,000	220,000	177,000	80.5%	80.5%
Total Expenditures	<u>\$1,985,333</u>	<u>\$1,795,875</u>	<u>\$1,748,907</u>	<u>\$1,784,591</u>	<u>\$1,802,149</u>	100.3%	101.0%

## Revenue

Revenue for the Irrigation fund includes:

- 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Revenue</b>							
Beginning Balance	\$ 942,148	\$ 854,274	\$ 854,274	\$ 854,274	\$ 873,230	102.2%	102.2%
340 Chrgs f/Goods & Svcs	1,896,959	1,765,500	1,861,439	1,803,035	1,803,040	102.1%	100.0%
360 Miscellaneous Revenues	500	700	771	512	500	71.4%	97.7%
Total Revenues	<u>\$2,839,607</u>	<u>\$2,620,474</u>	<u>\$2,716,484</u>	<u>\$2,657,821</u>	<u>\$2,676,770</u>	102.1%	100.7%

UTILITIES & ENGINEERING  
2016 BUDGET NARRATIVE

**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 or a rate adjustment to fund the Nelson Dam refurbishment. Reconstruction of the General – 308 System was completed in spring of 2013.

**Strategic Initiatives**

This service units capital expenditures are listed in the 2016 Strategic Initiatives. Details may be found in the Explanatory Narrative below.

Service Unit(s): 783.

**BUDGET SUMMARY**

Dept 479 Irrigation Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
783 Capital Improvement	\$ 1,184,938	\$ 1,567,742	\$ 934,065	\$ 1,467,742	\$ 1,367,542	87.2%	93.2%
<b>Rev Summary By Type</b>							
340 Chrgs f/Goods & Svcs	1,250,951	1,240,000	1,216,869	1,240,000	1,240,000	100.0%	100.0%
360 Miscellaneous Revenues	4	60	9	60	60	100.0%	100.0%
Transfers In	500,000	190,000	190,000	190,000	147,000	77.4%	77.4%
Total Revenues	<u>1,750,955</u>	<u>1,430,060</u>	<u>1,406,877</u>	<u>1,430,060</u>	<u>1,387,060</u>	97.0%	97.0%
<b>Fund Balance</b>							
Beginning Balance	504,334	1,070,351	1,070,351	1,070,351	1,032,669	96.5%	96.5%
Revenues Less Expenditures	<u>566,017</u>	<u>(137,682)</u>	<u>472,812</u>	<u>(37,682)</u>	<u>19,518</u>	14.2%	51.8%
Ending Balance	<u>\$ 1,070,351</u>	<u>\$ 932,669</u>	<u>\$ 1,543,163</u>	<u>\$ 1,032,669</u>	<u>\$ 1,052,187</u>	112.8%	101.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<b>Exp Summary By Type</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
600 Capital Outlay	\$ 863,434	\$ 1,250,000	\$ 616,323	\$ 1,150,000	\$ 1,050,000	84.0%	76.8%
Transfers Out	321,504	317,742	317,742	317,742	317,542	99.9%	23.2%
Total Expenditures	<u>\$ 1,184,938</u>	<u>\$ 1,567,742</u>	<u>\$ 934,065</u>	<u>\$ 1,467,742</u>	<u>\$ 1,367,542</u>	87.2%	100.0%

## EXPLANATORY NARRATIVE

### Capital Improvement - 783

#### CAPITAL IMPROVEMENT EXPENDITURES

<b>Capital Outlay/Capital Improvements</b>	<b>479 Fund</b>
Fruitvale Nelson Dam Refurbishment (Project #2010)	\$1,025,000
Bond Repayment (last payment in 2033)	317,542
Pump Station - Main Improvement (Project #2417)	25,000
<b>Total Capital Outlay</b>	<u><b>\$1,367,542</b></u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>783 Capital Improvement</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
600 Capital Outlay							
650 Construction Projects	\$ 863,434	\$ 1,250,000	\$ 616,323	\$ 1,150,000	\$ 1,050,000	84.0%	91.3%
Transfers Out	321,504	317,742	317,742	317,742	317,542	99.9%	99.9%
Total Expenditures	<u>\$ 1,184,938</u>	<u>\$ 1,567,742</u>	<u>\$ 934,065</u>	<u>\$ 1,467,742</u>	<u>\$ 1,367,542</u>	87.2%	93.2%

### Revenue

Revenues are from Irrigation Assessment fees and interfund transfers. Funds budgeted in the 2015 year-end estimate and not spent will be brought forward to 2016.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Revenue</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Beginning Balance	\$ 504,334	\$ 1,070,351	\$ 1,070,351	\$ 1,070,351	\$ 1,032,669	96.5%	96.5%
340 Chrgs f/Goods & Svcs	1,250,951	1,240,000	1,216,869	1,240,000	1,240,000	100.0%	100.0%
360 Miscellaneous Revenues	4	60	9	60	60	100.0%	100.0%
Transfers In	500,000	190,000	190,000	190,000	147,000	77.4%	77.4%
Total Revenues	<u>\$ 2,255,289</u>	<u>\$ 2,500,411</u>	<u>\$ 2,477,228</u>	<u>\$ 2,500,411</u>	<u>\$ 2,419,729</u>	96.8%	96.8%

UTILITIES & ENGINEERING  
2016 BUDGET NARRATIVE

**ENGINEERING - 700**  
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.

Service Unit(s): 700.

**AUTHORIZED PERSONNEL**

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1170	Director of Utilities & Engineering	1.00	1.00	1.00
1271	City Engineer <sup>(1)</sup>	1.00	0.00	0.00
3120	Design Engineer	3.00	3.00	3.00
4141	Construction Inspector	1.00	1.00	1.00
4622	Traffic Technician <sup>(2)</sup>	2.00	0.00	0.00
8701	Street Inspector	1.00	1.00	1.00
10601	Engineering Contracts Specialist	1.00	1.00	1.00
11101	Construction Supervisor	1.00	1.00	1.00
11103	Supervising Traffic Engineer <sup>(2)</sup>	1.00	0.00	0.00
11104	Senior Engineer	1.00	1.00	1.00

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
11106	Surface Water Engineer <sup>(3)</sup>	1.00	0.00	0.00
11107	Chief Engineer	1.00	1.00	1.00
<b>Total Personnel <sup>(4)</sup></b>		<b>15.00</b>	<b>10.00</b>	<b>10.00</b>

- (1) One City Engineer position was deleted 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 700 Engineering	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
700 Eng Plans & Services	\$798,763	\$890,530	\$798,739	\$825,915	\$833,710	93.6%	100.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>Prelim</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
100 Salaries & Wages	\$543,857	\$547,452	\$505,386	\$501,490	\$567,005	103.6%	68.0%
200 Personnel Benefits	176,849	186,155	165,408	177,525	191,727	103.0%	23.0%
Sub-Total Salaries & Benefits	720,706	733,607	670,794	679,015	758,732	103.4%	91.0%
300 Supplies	12,592	21,000	10,639	16,200	18,200	86.7%	2.2%
400 Other Services/Charges	57,485	127,943	109,326	122,720	48,798	38.1%	5.9%
Transfers Out	7,980	7,980	7,980	7,980	7,980	100.0%	1.0%
Total Expenditures	<u>\$798,763</u>	<u>\$890,530</u>	<u>\$798,739</u>	<u>\$825,915</u>	<u>\$833,710</u>	93.6%	100.0%

## EXPLANATORY NARRATIVE

### Engineering Plans & Services - 700

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 2016 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 in 2015. It is anticipated that this update will be done bi-annually, so 2016 does not include this function.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>700 Eng Plans &amp; Services</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$528,570	\$532,032	\$489,455	\$485,427	\$551,585	103.7%	113.6%
120 Overtime	3,845	5,000	6,493	5,200	5,000	100.0%	96.2%
130 Special Pay	4,897	2,420	2,177	2,420	2,420	100.0%	100.0%
140 Retire/Term Cashout	6,545	8,000	7,261	8,443	8,000	100.0%	94.8%
Total	543,857	547,452	505,386	501,490	567,005	103.6%	113.1%
200 Personnel Benefits	176,849	186,155	165,408	177,525	191,727	103.0%	108.0%
300 Supplies							
310 Office & Oper Supplies	8,209	10,000	7,167	10,000	10,000	100.0%	100.0%
320 Fuel Consumed	1,494	6,000	3,145	3,200	3,200	53.3%	100.0%
350 Small Tools & Equip	2,888	5,000	328	3,000	5,000	100.0%	166.7%
Total	12,592	21,000	10,639	16,200	18,200	86.7%	112.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>700 Eng Plans &amp; Services</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
400 Other Services & Charges							
410 Professional Services	37,504	93,651	85,666	93,651	15,006	16.0%	16.0%
420 Communications	7,893	10,268	9,082	9,245	8,268	80.5%	89.4%
430 Trans/Training	261	6,000	1,055	2,000	5,400	90.0%	270.0%
470 Public Utility Services	-	123	-	123	123	100.0%	100.0%
480 Repairs/Maintenance	5,173	7,800	7,296	7,800	7,800	100.0%	100.0%
490 Miscellaneous	6,655	10,100	6,227	9,900	12,200	120.8%	123.2%
Total	57,485	127,943	109,326	122,720	48,798	38.1%	39.8%
Transfers Out	7,980	7,980	7,980	7,980	7,980	100.0%	100.0%
Total Expenditures	<u>\$798,763</u>	<u>\$890,530</u>	<u>\$798,739</u>	<u>\$825,915</u>	<u>\$833,710</u>	93.6%	100.9%

## 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>Dedicated Revenue</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
340 Chrgs f/Goods & Svcs	\$374,115	\$586,500	\$353,112	\$478,200	\$478,500	81.6%	100.1%

UTILITIES & ENGINEERING  
2016 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 primary ongoing revenue in this fund is an allocation of the gas tax. 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.

**Strategic Initiatives**

This service units capital expenditures are listed in the 2016 Strategic Initiatives. Details may be found in the Explanatory Narratives below.

Service Unit(s): 711, 712, & 713.

**BUDGET SUMMARY**

Dept 142 Arterial Street	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
Exp Summary By Service Unit	2014 Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
711 Capital Improvement	\$ 1,399,385	\$ 377,634	\$ 274,614	\$ 379,659	\$ 325,875	86.3%	85.8%
712 Arterial Street Projects	1,547,146	3,623,856	1,008,610	2,697,599	10,386,150	286.6%	385.0%
713 Arterial Street Programs	7,946	25,000	8,298	25,000	25,000	100.0%	100.0%
Total Expenditures	<u>2,954,476</u>	<u>4,026,490</u>	<u>1,291,521</u>	<u>3,102,258</u>	<u>10,737,025</u>	266.7%	346.1%
<b>Rev Summary By Type</b>							
330 Intergovernmental Rev	1,717,725	3,843,594	1,046,613	3,029,705	4,386,365	50.4%	72.3%
340 Chrgs f/Goods & Svcs	-	-	6,913	6,731	5,000	n/a	74.3%
360 Miscellaneous Revenues	351,553	6,476	15,300	20,776	6,476	2.2%	1.8%
390 Other Financing Sources	-	-	307,000	307,000	6,000,000	n/a	1954.4%
Transfers In	70,904	72,199	53,784	68,784	-	100.0%	100.0%
Total Revenues	<u>2,140,182</u>	<u>3,922,269</u>	<u>1,429,609</u>	<u>3,432,996</u>	<u>10,397,841</u>	265.1%	302.9%
<b>Fund Balance</b>							
Beginning Balance	2,181,881	1,367,587	1,367,587	1,367,587	1,698,325	124.2%	124.2%
Revenues Less Expenditures	(814,294)	(104,221)	138,088	330,738	(339,184)	325.4%	102.6%
Ending Balance	<u>\$ 1,367,587</u>	<u>\$ 1,263,366</u>	<u>\$ 1,505,675</u>	<u>\$ 1,698,325</u>	<u>\$ 1,359,141</u>	107.6%	80.0%



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
<b>Exp Summary By Type</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
400 Professional Svcs & Chgs	\$ 10,423	\$ 5,000	\$ 1,373	\$ 5,075	\$ 5,100	102.0%	0.0%
600 Capital Outlay	1,544,668	3,748,856	1,015,535	2,822,524	10,511,050	280.4%	97.9%
700 Debt Service Principal	53,251	53,251	53,251	53,251	-	0.0%	0.0%
800 Debt Service Int/Other	533	533	488	533	-	0.0%	0.0%
Transfers Out	1,345,601	218,850	220,875	220,875	220,875	100.9%	2.1%
<b>Total Expenditures</b>	<b>\$2,954,476</b>	<b>\$4,026,490</b>	<b>\$1,291,521</b>	<b>\$3,102,258</b>	<b>\$10,737,025</b>	<b>266.7%</b>	<b>100.0%</b>

## EXPLANATORY NARRATIVE

Projects scheduled and budgeted for 2016 using this fund are:

### CAPITAL IMPROVEMENT EXPENDITURES

<b>Fund 142 Expenditures</b>	<b>2016 Projected</b>
Construction Projects	
0000 Project Contingency	\$105,000
0000 Professional Services	5,100
1867 Annual Traffic Calming Program	10,000
1872 Annual Bridge Inspection	10,000
2143 Nob Hill /Fair Avenue Rebuild (Design)	21,000
2282 64 <sup>th</sup> Nob Hill to Tieton	605,000
2340 N. 1 <sup>st</sup> St Revitalization Phase I	5,000
2390 N. 1 <sup>st</sup> St Revitalization Phase II	8,355,000
2388 Wide Hollow Creek Bridges	198,000
2344 Lincoln Corridor Safety	300,000
2410 Airport – 21 <sup>st</sup> Avenue Improvements	794,000
2412 Adams/Washington Vic Sidewalks	75,000
2413 Garfield Elementary Safety Improvements	32,000
2398 Bicycle Master Plan	1,050
<b>Total Construction Projects</b>	<b>\$10,516,150</b>
Debt Service	
1944 River Road (Maturity Date May 1, 2017)	220,875
<b>Total Fund 142 Expenditures</b>	<b>\$10,737,025</b>

## Capital Improvement - 711

Capital Improvements consist of the Project Contingency and Debt Service payment for the River Road – N. 16<sup>th</sup> Avenue to Fruitvale Boulevard project, which was constructed in 2006.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>711 Capital Improvement</b>							
Expenses							
600 Capital Outlay							
650 Construction Projects	\$ -	\$ 105,000	\$ -	\$ 105,000	\$ 105,000	100.0%	100.0%
700 Debt Service Principal	53,251	53,251	53,251	53,251	-	0.0%	0.0%
800 Debt Service Int/Other	533	533	488	533	-	0.0%	0.0%
Transfers Out	1,345,601	218,850	220,875	220,875	220,875	100.9%	100.0%
Total Expenditures	<u>\$ 1,399,385</u>	<u>\$ 377,634</u>	<u>\$ 274,614</u>	<u>\$ 379,659</u>	<u>\$ 325,875</u>	86.3%	85.8%

### Arterial Street Project - 712

The Arterial Street Project element consists of all projects done by the City within the public right of way.

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>712 Arterial Street Projects</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 2,477	\$ -	\$ 75	\$ 75	\$ 100	n/a	133.3%
600 Capital Outlay							
630 Impr Other Than Bldg	-	-	68	68	-	n/a	0.0%
650 Construction Projects	1,544,668	3,623,856	1,008,467	2,697,456	10,386,050	286.6%	385.0%
Total	1,544,668	3,623,856	1,008,535	2,697,524	10,386,050	286.6%	385.0%
Total Expenditures	<u>\$ 1,547,146</u>	<u>\$ 3,623,856</u>	<u>\$ 1,008,610</u>	<u>\$ 2,697,599</u>	<u>\$ 10,386,150</u>	286.6%	385.0%

### Arterial Street Programs - 713

The Arterial Street Programs element provides funding for the Annual Traffic Calming Program and the Annual Bridge Inspections.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>713 Arterial Street Programs</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 7,946	\$ 5,000	\$ 1,298	\$ 5,000	\$ 5,000	100.0%	100.0%
600 Capital Outlay							
650 Construction Projects	-	20,000	7,000	20,000	20,000	100.0%	100.0%
Total Expenditures	<u>\$ 7,946</u>	<u>\$ 25,000</u>	<u>\$ 8,298</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	100.0%	100.0%

## Revenue

Revenues are detailed in the following charts:

### GENERAL REVENUES

<b>Fund 142 Revenues</b>		<b>2016 Projected</b>
1907	Special Assessment	\$6,476
2143	Nob Hill and Fair Avenue (Federal Highway Admin. Grant)	18,165
2282	64 <sup>th</sup> and Tieton (State TIB Grant)	484,000
2340	N 1 <sup>st</sup> St revitalization (Federal Highway Admin. Grant)	855,000
2344	Lincoln Corridor (Federal Highway Admin. Grant)	300,000
2388	Wide Hollow Creek Bridges (DOE Grant)	198,000
2390	N. 1 <sup>st</sup> Street Revitalization, Phase 2 (TIB Grant)	1,500,000
2390	N. 1 <sup>st</sup> Street Revitalization, Phase 2 (Bonds)	6,000,000
2410	Airport – 21 <sup>st</sup> Ave Improvements (SIED Grant/Loan)	307,000
2412	Adams/Washington Vic. Sidewalks (FHWA Grant)	75,000
2413	Garfield Elementary Safety Improvements	32,000
0000	Arterial Street Gas Tax/Interest	617,200
0000	Miscellaneous Revenue	5,000
<b>Total Fund 142 Revenues</b>		<b>\$10,397,841</b>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
Revenue	2014 Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 2,181,881	\$ 1,367,587	\$ 1,367,587	\$ 1,367,587	\$ 1,698,325	124.2%	124.2%
330 Intergovernmental Rev	1,717,725	3,843,594	1,046,613	3,029,705	4,386,365	114.1%	144.8%
340 Chrgs f/Goods & Svcs	-	-	6,913	6,731	5,000	n/a	74.3%
360 Miscellaneous Revenues	351,553	6,476	15,300	20,776	6,476	100.0%	31.2%
390 Other Financing Sources	-	-	307,000	307,000	6,000,000	n/a	1954.4%
Transfers In	70,904	72,199	53,784	68,784	-	0.0%	0.0%
Total Revenues	<u>\$ 4,322,063</u>	<u>\$ 5,289,856</u>	<u>\$ 2,797,196</u>	<u>\$ 4,800,583</u>	<u>\$ 12,096,166</u>	228.7%	252.0%

UTILITIES & ENGINEERING  
2016 BUDGET NARRATIVE

**STREET CAPITAL - 344**

*Utilities & Engineering Director*

*Debbie Cook, PE*

**DEFINITION**

In August of 2013, 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 (700) narrative under account 410 – Professional Services.)

**Strategic Initiatives**

In 2016, a new Initiative was approved for an additional \$5.0 million, to be financed via LTGO bonds.

Service Unit(s): 717.

**BUDGET SUMMARY**

Dept 344 Street Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
717 Capital Improvement	\$ 16,653,978	\$ 900,238	\$ 934,473	\$ 999,242	\$ 5,000,000	555.4%	500.4%
<b>Rev Summary By Type</b>							
360 Miscellaneous Revenues	23,204	-	76,770	60,000	50,000	n/a	83.3%
390 Other Financing Sources	14,812,310	-	-	-	5,000,000	n/a	n/a
Transfers In	2,749,521	20,811	20,811	20,811	45,306	n/a	217.7%
Total Revenues	<u>17,585,035</u>	<u>20,811</u>	<u>97,581</u>	<u>80,811</u>	<u>5,095,306</u>	n/a	6305.2%
<b>Fund Balance</b>							
Beginning Balance	-	931,057	931,057	931,057	12,626	1.4%	1.4%
Revenues Less Expenditures	931,057	(879,427)	(836,893)	(918,431)	95,306	10.8%	10.4%
Ending Balance	<u>\$ 931,057</u>	<u>\$ 51,630</u>	<u>\$ 94,164</u>	<u>\$ 12,626</u>	<u>\$ 107,932</u>	209.0%	854.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
<b>Exp Summary By Type</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>of</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
600 Capital Outlay	\$ 16,542,588	\$ 900,238	\$ 934,473	\$ 999,242	\$ 5,000,000	555.4%	100.0%
800 Debt Service Int/Other	111,390	-	-	-	-	n/a	0.0%
Total Expenditures	<u>\$ 16,653,978</u>	<u>\$ 900,238</u>	<u>\$ 934,473</u>	<u>\$ 999,242</u>	<u>\$ 5,000,000</u>	555.4%	n/a

## EXPLANATORY NARRATIVE

### Capital Improvement - 717

In 2016, a project that will rehabilitate an additional 30 lane miles of road is scheduled. Subsequent to budget adoption, the financial condition of General Fund was reviewed, and the ability to fund this debt service is in question. This project will be postponed until debt service can be dedicated.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
<b>717 Capital Improvement</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
600 Capital Outlay							
650 Construction Projects	\$ 16,542,588	\$ 900,238	\$ 934,473	\$ 999,242	\$ 5,000,000	555.4%	500.4%
800 Debt Service Int/Other	111,390	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 16,653,978</u>	<u>\$ 900,238</u>	<u>\$ 934,473</u>	<u>\$ 999,242</u>	<u>\$ 5,000,000</u>	555.4%	500.4%

### Revenue

This service unit shows the money approved for road repairs. In 2016 the road rehabilitation will be primarily funded by Bond proceeds.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
<b>Revenue</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Beginning Balance	\$ -	\$ 931,057	\$ 931,057	\$ 931,057	\$ 12,626	n/a	1.4%
360 Miscellaneous Revenues	23,204	-	76,770	60,000	50,000	n/a	83.3%
390 Other Financing Sources	14,812,310	-	-	-	5,000,000	n/a	n/a
Transfers In	2,749,521	20,811	20,811	20,811	45,306	217.7%	217.7%
Total Revenues	<u>\$ 17,585,035</u>	<u>\$ 951,868</u>	<u>\$ 1,028,637</u>	<u>\$ 1,011,868</u>	<u>\$ 5,107,932</u>	n/a	504.8%

***PUBLIC WORKS TRUST (REET 1) - 342***

*Utilities & Engineering Director*

*Debbie Cook, PE*

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**DEFINITION**

This fund 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. It has also been designated as the source for improvements made to City Hall.

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 2016 budget encompassing a list of items:

Continuation of City Hall renovation	
Elevator upgrades.	\$345,000
Update the 2 <sup>nd</sup> floor lobby areas, paint walls, new carpet, updated light fixtures, two new codes/Engineering lobby doors, reposition Codes counter.	76,500
Reseal/stripe the City Hall parking lots.	16,500
Continue with emergency generator system expansion in designated areas other than the Info Tech department.	10,000
Add/update four security video cameras.	9,000
Install a City Hall public address system for emergency notification.	8,500
Update basement flooring in hallways, break room.	14,000
Remodel Men's restroom and locker area.	35,000
Update 1 <sup>st</sup> floor main restrooms.	30,000
Finance remodel.	40,000
Contingency	<u>15,500</u>
	\$600,000

Service Unit(s): 714.

## BUDGET SUMMARY

Dept 342 Pub Wks Trust REET 1	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
714 REET 1	\$ 513,639	\$ 1,028,084	\$ 549,002	\$ 683,635	\$ 999,885	97.3%	146.3%
<b>Rev Summary By Type</b>							
310 Taxes	737,165	750,000	977,070	810,000	800,000	106.7%	98.8%
360 Miscellaneous Revenues	2,000	2,000	2,000	2,000	2,000	100.0%	100.0%
Transfers In	-	84,449	-	-	-	0.0%	n/a
Total Revenues	<u>739,165</u>	<u>836,449</u>	<u>979,070</u>	<u>812,000</u>	<u>802,000</u>	95.9%	98.8%
<b>Fund Balance</b>							
Beginning Balance	525,217	750,742	750,742	750,742	879,107	117.1%	117.1%
Revenues Less Expenditures	<u>225,526</u>	<u>(191,635)</u>	<u>430,068</u>	<u>128,365</u>	<u>(197,885)</u>	103.3%	154.2%
Ending Balance	<u>\$ 750,742</u>	<u>\$ 559,107</u>	<u>\$ 1,180,810</u>	<u>\$ 879,107</u>	<u>\$ 681,222</u>	121.8%	77.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
500 Intergovernmental Svcs	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300	100.0%	6.0%
600 Capital Outlay	133,336	440,000	45,367	180,000	600,000	136.4%	60.0%
700 Debt Service Principal	101,912	128,591	102,963	100,000	100,000	77.8%	10.0%
800 Debt Service Int/Other	(14,451)	63,358	4,537	7,500	7,500	11.8%	0.8%
Transfers Out	<u>232,542</u>	<u>335,835</u>	<u>335,835</u>	<u>335,835</u>	<u>232,085</u>	69.1%	23.2%
Total Expenditures	<u>\$ 513,639</u>	<u>\$ 1,028,084</u>	<u>\$ 549,002</u>	<u>\$ 683,635</u>	<u>\$ 999,885</u>	97.3%	100.0%

## EXPLANATORY NARRATIVE

### REET 1 - 714

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.

### AGREEMENT ALLOCATION

Project Number	Project	2016 Proposed Budget
2285	2nd and "A" Sidewalk Improvements	\$60,300

## SCHEDULED PROJECTS

<u>Project Number</u>	<u>Project</u>	<u>2016 Proposed Budget</u>
1783	2013 City Hall Renovation (Continuation)	\$600,000

## DEBT SERVICE

<u>Project Number</u>	<u>Project</u>	<u>2016 Debt</u>	<u>Date of Maturity</u>
2212	Upper Kiwanis Park Interfund	\$107,500	2016

## INTERFUND TRANSFERS

<u>Project Number</u>	<u>Project</u>	<u>2016 Proposed Budget</u>
0000	Operating Transfer (SunDome debt service)	\$40,000
2105	Fire Station 92 West Valley Addition (debt service transfer to 281)	72,610
2230	3rd Avenue – Mead to Chestnut (debt service transfer to 281)	119,475
<b>Total Scheduled Interfund Distributions</b>		<u>\$232,085</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>714 REET 1</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>2015 Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
500 Intergovernmental Svcs							
520 Intergov't Agreements	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300	100.0%	100.0%
600 Capital Outlay							
620 Buildings	133,336	440,000	45,367	180,000	600,000	136.4%	333.3%
700 Debt Service Principal	101,912	128,591	102,963	100,000	100,000	77.8%	100.0%
800 Debt Service Int/Other	(14,451)	63,358	4,537	7,500	7,500	11.8%	100.0%
Transfers Out	232,542	335,835	335,835	335,835	232,085	69.1%	69.1%
Total Expenditures	<u>\$ 513,639</u>	<u>\$1,028,084</u>	<u>\$ 549,002</u>	<u>\$683,635</u>	<u>\$999,885</u>	97.3%	146.3%

## Revenues

Revenues consist of Real Estate Excise tax and interest.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>Revenue</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>2015 Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Beginning Balance	\$ 525,217	\$ 750,742	\$ 750,742	\$750,742	\$879,107	117.1%	117.1%
310 Taxes	737,165	750,000	977,070	810,000	800,000	106.7%	98.8%
360 Miscellaneous Revenues	2,000	2,000	2,000	2,000	2,000	100.0%	100.0%
Transfers In	-	84,449	-	-	-	0.0%	n/a
Total Revenues	<u>\$1,264,382</u>	<u>\$ 752,742</u>	<u>\$ 752,742</u>	<u>\$752,742</u>	<u>\$881,107</u>	117.1%	117.1%



**PUBLIC WORKS TRUST CONSTRUCTION FUND**  
**REVENUES AND EXPENDITURES**  
2006 - 2015

	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Revenues</b>			
Local Real Estate Excise Tax	\$ 894,037	\$ 1,056,417	\$ 755,841
Interest From Investments	78,136	86,820	60,000
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	-	-	-
<b>Total Revenues</b>	<u>\$ 1,047,173</u>	<u>\$ 1,218,237</u>	<u>\$ 890,841</u>
<b>Expenditures</b>			
Debt Service (PWTF – 1818 Underpass: End Date 2031)	\$ -	\$ -	\$ -
Debt Service (1818 RR Grade Stormwater Loan)	-	-	-
Debt Service (P0653 – Tieton Dr.: Maturity - 2006)	38,463	-	-
Debt Service (P1133 – Nob Hill Over Pass: Maturity - 2007)	10,482	10,378	-
Debt Service (P1355 – Fruitvale Canal Wasteway: Maturity - 2011)	7,047	6,855	6,664
Debt Service (P1367 – Resignalization: Maturity - 2011)	43,626	43,204	42,783
Debt Service (P1455 – Fruitvale Canal Phase II: Maturity - 2013)	70,679	68,859	67,039
Debt Service (Upper Kiwanis Dev line of credit-Maturity - 2016)	-	-	-
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)	-	-	73,535
Op Transfer – Debt Svc Fund (2008 3rd / Mead Ave: Maturity - 2019)	-	-	32,534
Project #1783 – City Hall Facility / Parking Improvement	149,126	143,564	164,289
Project #2118 – Miller Pool Demolition / Basketball Court	(28)	-	-
Project #2214 West Nob Hill Grind and Overlay	-	-	551,515
Project #2285 2 <sup>nd</sup> St Sidewalk County	-	-	-
Project #2351 Franklin Park Parking Lot	-	-	-
Parking Maintenance	-	-	2,495
Capital Transfer f/Southeast Community Center Improvement P2169	160,000	-	-
Capital Transfer for Kiwanis 4th Ball Field P2171	550,000	-	-
Capital Transfer to Parks Capital Fund	-	200,000	250,000
Capital Transfer to Fire Capital Fund	-	200,000	176,465
Capital Transfer to CBD Capital Improvement Fund	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,129,395</u>	<u>\$ 772,860</u>	<u>\$ 1,467,319</u>
<b>Balance Available</b>	<u><u>\$ (82,222)</u></u>	<u><u>\$ 445,377</u></u>	<u><u>\$ (576,478)</u></u>

2009	2010	2011	2012	2013	2014	2015	Total
\$ 541,616	\$ 516,570	\$ 464,344	\$ 563,801	\$ 651,928	\$ 737,165	\$ 905,796	\$ 7,087,515
13,000	13,000	3,000	10,000	2,000	2,000	2,000	269,956
24,375	24,375	24,375	-	-	-	-	146,250
16,875	16,875	16,875	-	-	-	-	101,250
33,750	33,750	33,750	-	-	-	-	202,500
13,216	-	-	-	-	-	-	13,216
\$ 642,832	\$ 604,570	\$ 542,344	\$ 573,801	\$ 653,928	\$ 739,165	\$ 907,796	\$ 7,820,687
\$ -	\$ 5,072	\$ 167,145	\$ 167,123	\$ 167,509	\$ -	\$ -	\$ 506,849
-	-	7,723	4,720	1,807	(20,039)	-	(5,789)
-	-	-	-	-	-	-	38,463
-	-	-	-	-	-	-	20,860
6,473	-	-	-	-	-	-	27,039
42,361	-	-	-	-	-	-	171,974
65,219	63,398	61,579	-	-	-	-	396,773
-	-	-	4,178	107,500	107,500	98,542	317,720
40,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000
-	-	-	-	-	-	-	180,000
71,935	71,935	71,935	71,935	71,935	71,935	75,360	580,505
120,607	120,607	120,607	120,607	120,607	120,607	120,475	876,651
94,928	451,366	27,622	48,661	44,896	133,336	35,372	1,293,160
-	-	-	-	-	-	-	(28)
2,522	-	-	-	-	-	-	554,037
-	58,427	58,425	58,425	58,425	60,300	60,300	354,302
-	-	-	5,666	217,628	-	-	223,294
-	-	-	-	-	-	-	2,495
-	-	-	-	-	-	-	160,000
-	-	-	-	-	-	-	550,000
250,000	50,000	50,000	110,000	-	-	100,000	1,010,000
178,065	50,000	50,000	-	-	-	-	654,530
50,000	-	-	-	-	-	-	50,000
\$ 922,110	\$ 910,805	\$ 655,036	\$ 631,315	\$ 830,307	\$ 513,639	\$ 530,049	\$ 8,362,836
<u>\$ (279,278)</u>	<u>\$ (306,235)</u>	<u>\$ (112,692)</u>	<u>\$ (57,514)</u>	<u>\$ (176,379)</u>	<u>\$ 225,526</u>	<u>\$ 377,747</u>	<u>\$ (542,149)</u>

UTILITIES & ENGINEERING  
2016 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.

**BUDGET SUMMARY**

Dept 343 Pub Wks Trust REET 2	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
716 REET 2	\$ 772,787	\$ 1,172,787	\$ 777,547	\$ 1,177,547	\$ 978,250	83.4%	83.1%
<b>Rev Summary By Type</b>							
310 Taxes	737,165	750,000	977,070	810,000	800,000	106.7%	98.8%
360 Miscellaneous Revenues	2,000	2,000	2,000	2,000	2,000	100.0%	100.0%
Total Revenues	<u>739,165</u>	<u>752,000</u>	<u>979,070</u>	<u>812,000</u>	<u>802,000</u>	106.6%	98.8%
<b>Fund Balance</b>							
Beginning Balance	585,060	551,438	551,438	551,438	185,891	33.7%	33.7%
Revenues Less Expenditures	<u>(33,622)</u>	<u>(420,787)</u>	<u>201,523</u>	<u>(365,547)</u>	<u>(176,250)</u>	41.9%	48.2%
Ending Balance	<u>\$ 551,438</u>	<u>\$ 130,651</u>	<u>\$ 752,961</u>	<u>\$ 185,891</u>	<u>\$ 9,641</u>	7.4%	5.2%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	100.0%	35.8%
700 Debt Service Principal	154,386	154,386	165,100	165,100	165,925	107.5%	17.0%
800 Debt Service Int/Other	11,579	11,579	10,031	10,032	10,785	93.1%	1.1%
Transfers Out	<u>256,822</u>	<u>656,822</u>	<u>252,415</u>	<u>652,415</u>	<u>451,540</u>	68.7%	46.2%
Total Expenditures	<u>\$ 772,787</u>	<u>\$ 1,172,787</u>	<u>\$ 777,547</u>	<u>\$ 1,177,547</u>	<u>\$ 978,250</u>	83.4%	100.0%

## EXPLANATORY NARRATIVE

### REET 2 - 716

Interfund distributions for 2016 are being transferred to Fund 281 to be used to make debt payments as shown below.

#### INTERFUND DISTRIBUTION BOND DEBT

Bond Date	Project Number	Project	Amount	Maturity Date
2007	2165	2006 Downtown Revitalization – Yakima Avenue	\$132,065	05/01/22
2008	2230	3rd Avenue Grind and Overlay – Mead to Chestnut	119,475	12/01/19
<b>Total</b>			<u>\$251,540</u>	

*Interfund distribution* – The next phase of the Downtown Plaza is engineering design – \$400,000 was required in 2015 and an estimate of \$200,000 is to be transferred out of this fund to CBD Capital.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
716 REET 2	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$350,000	100.0%	100.0%
700 Debt Service Principal	154,386	154,386	165,100	165,100	165,925	107.5%	100.5%
800 Debt Service Int/Other	11,579	11,579	10,031	10,032	10,785	93.1%	107.5%
Transfers Out	<u>256,822</u>	<u>656,822</u>	<u>252,415</u>	<u>652,415</u>	<u>451,540</u>	68.7%	69.2%
Total Expenditures	<u>\$ 772,787</u>	<u>\$ 1,172,787</u>	<u>\$ 777,547</u>	<u>\$ 1,177,547</u>	<u>\$ 978,250</u>	83.4%	100.0%

### Revenue

Revenue is placed into this fund from second ¼% Real Estate Excise Tax and interest.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Revenue	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 585,060	\$ 551,438	\$ 551,438	\$ 551,438	\$185,891	33.7%	33.7%
310 Taxes	737,165	750,000	977,070	810,000	800,000	106.7%	98.8%
360 Miscellaneous Revenues	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	100.0%	100.0%
Total Revenues	<u>\$ 1,324,225</u>	<u>\$ 1,303,438</u>	<u>\$ 1,530,508</u>	<u>\$ 1,363,438</u>	<u>\$ 987,891</u>	75.8%	72.5%

***LID CONSTRUCTION - 345***

*Utilities & Engineering Director*

*Debbie Cook, PE*

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**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, the City sent letters to nearly 60 property owners in two areas of the City that did not have sewer asking for interest in forming an LID. The City also sent letters to nearly 40 property owners in another area asking for interest in forming a Road Improvement District (RID) to improve their road. The City did not receive sufficient positive responses to initiate an LID/RID from any of these areas. Since then there have been no letters sent out and no new LID's or RID's formed.

UTILITIES & ENGINEERING  
2016 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 Utility Services System Upgrade (2094), the Consolidated Financial System Software (2292) and Phase II of the North 1<sup>st</sup> Street Revitalization design (2390) are accounted for in this Fund.

Service Unit(s): 612, 652 & 712.

**BUDGET SUMMARY**

Dept 392 Cum Res f/Cap Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
612 Finance Cap Impr	\$ 92,104	\$ 100,000	\$ 9,587	\$ 50,000	\$ 115,000	115.0%	230.0%
652 Utility Cust Svcs Cap Impr	-	1,500,000	1,160,681	1,200,000	300,000	20.0%	25.0%
712 Arterial Streets Cap Impr	5,887,272	2,145,000	549,327	295,000	350,000	16.3%	118.6%
Total Expenditures	<u>5,979,376</u>	<u>3,745,000</u>	<u>1,719,594</u>	<u>1,545,000</u>	<u>765,000</u>	20.4%	49.5%
<b>Rev Summary By Type</b>							
330 Intergovernmental Rev	2,297,754	-	127,220	127,221	-	n/a	0.0%
360 Miscellaneous Revenues	2,079,489	-	-	-	-	n/a	n/a
390 Other Financing Sources	167,145	-	150,000	150,000	-	n/a	0.0%
Transfers In	<u>1,000,000</u>	<u>50,000</u>	<u>-</u>	<u>200,000</u>	<u>300,000</u>	600.0%	150.0%
Total Revenues	<u>5,544,388</u>	<u>50,000</u>	<u>277,220</u>	<u>477,221</u>	<u>300,000</u>	600.0%	62.9%
<b>Fund Balance</b>							
Beginning Balance	2,667,858	2,403,431	2,403,431	2,403,431	1,335,652	55.6%	55.6%
Revenues Less Expenditures	<u>(434,988)</u>	<u>(3,695,000)</u>	<u>(1,442,375)</u>	<u>(1,067,779)</u>	<u>(465,000)</u>	12.6%	43.5%
Ending Balance	<u>\$ 2,403,431</u>	<u>\$ (1,291,569)</u>	<u>\$ 961,057</u>	<u>\$ 1,335,652</u>	<u>\$ 870,652</u>	67.4%	65.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$ 324,078	\$ 300,000	\$ 9,587	\$ 50,000	\$ 60,000	20.0%	7.8%
600 Capital Outlays	5,655,298	3,445,000	1,710,008	1,495,000	705,000	20.5%	92.2%
Total Expenditures	<u>\$ 5,979,376</u>	<u>\$ 3,745,000</u>	<u>\$ 1,719,594</u>	<u>\$ 1,545,000</u>	<u>\$ 765,000</u>	20.4%	100.0%

## EXPLANATORY NARRATIVE

### Finance Capital Improvement - 612

2016 expenditures include updating the Consolidated Financial System Software.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>612 Finance Cap Impr</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 48,300	\$ 100,000	\$ 9,587	\$ 50,000	\$ 60,000	60.0%	120.0%
600 Capital Outlays							
640 Machinery/Equipment	43,804	-	-	-	55,000	n/a	n/a
Total Expenditures	<u>\$ 92,104</u>	<u>\$ 100,000</u>	<u>\$ 9,587</u>	<u>\$ 50,000</u>	<u>\$ 115,000</u>	115.0%	230.0%

### Utility Customer Services Capital Improvement - 652

2016 expenditures include updating the Utility Services System.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0	2015	0	2015	2016	% Chng	% Chng
	2014	Amended Budget	2015	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>652 Utility Cust Svcs Cap Impr</b>							
Expenses							
600 Capital Outlays							
640 Machinery/Equipment	\$ -	\$ 1,500,000	\$ 1,160,681	\$ 1,200,000	\$ 300,000	20.0%	25.0%

### Arterial Streets Capital Improvement - 712

2016 expenditures include the North 1<sup>st</sup> Street Revitalization design for Phase II.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>712 Arterial Streets Cap Impr</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 275,778	\$ 200,000	\$ -	\$ -	\$ -	0.0%	n/a
600 Capital Outlays							
650 Construction Projects	5,611,494	1,945,000	549,327	295,000	350,000	18.0%	118.6%
Total Expenditures	<u>\$ 5,887,272</u>	<u>\$ 2,145,000</u>	<u>\$ 549,327</u>	<u>\$ 295,000</u>	<u>\$ 350,000</u>	16.3%	118.6%

### Revenue

2016 revenue comes from a transfer from Water Operating (474) for utility software.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
<b>Revenue</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Beginning Balance	\$ 2,667,858	\$ 2,403,431	\$ 2,403,431	\$ 2,403,431	\$ 1,335,652	55.6%	55.6%
330 Intergovernmental Rev	2,297,754	-	127,220	127,221	-	n/a	0.0%
360 Miscellaneous Revenues	2,079,489	-	-	-	-	n/a	n/a
390 Other Financing Sources	167,145	-	150,000	150,000	-	n/a	0.0%
Transfers In	1,000,000	50,000	-	200,000	300,000	600.0%	150.0%
Total Revenues	<u>\$ 8,212,246</u>	<u>\$ 2,453,431</u>	<u>\$ 2,680,651</u>	<u>\$ 2,880,652</u>	<u>\$ 1,635,652</u>	66.7%	56.8%



# *Public Works*

<b><u>Department</u></b>	<b><u>Fund</u></b>
Public Works Administration	560
Streets	141
Transit Operating	462
Transit Capital	464
Refuse	471
Equipment Rental / Capital	551
Environmental	555
City Hall Facility	224*
Parks and Recreation Operating	131
Parks and Recreation Capital	331
Cemetery Trust	144

\* General Fund Department

**PUBLIC WORKS**  
2015 Budgeted Staffing Levels

**S. SCHAFER**

Director of Public Works  
156.10 Positions

**F. HEWEY**  
Safety & Training  
Officer

**K. WILKINSON**  
Parks and Recreation  
Manager

**PARKS &  
RECREATION**  
22.30 Positions

Park Irrigation,  
Development  
and Maintenance  
Research  
Grants  
Special Projects  
Aquatic Programs  
Pool Maintenance  
Athletics  
Youth Programs  
Special Events  
Senior Center Operation  
Senior Programs  
Golf Course Operations  
Central Business District  
Arborist  
Major Repairs  
Cemetery Maintenance  
Burials • Volunteers

**J. ROSENLUND**  
Street and Traffic  
Operations Manager

**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

**A. MAXEY**  
Transit  
Manager

**TRANSIT  
SERVICES**  
55.80 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

**L. ZAMMARCHI**  
Solid Waste and  
Recycling Manager

**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

**R. WONNER**  
Fleet and Facilities  
Manager

**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

**CITY HALL  
FACILITY**  
2.0 Positions

**ADMINISTRATIVE  
SERVICES**  
7.00 Positions

Reception  
Registration  
Customer Relations  
Accounts Payable /  
Receivable Personnel /  
Payroll Timekeeping  
Word Processing  
Safety and Training  
Committee / Commission  
Support

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***PUBLIC WORKS ADMINISTRATION - 560***

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*Director of Public Works*

*Scott Schafer*

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**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.

**Strategic Initiatives**

There were two initiatives funded in this department in 2016. The first was an initiative for a telephone system upgrade for \$67,000 and the second was for a security upgrade at the east side gate for \$40,000.

Service Unit(s): 491, 492 & 493.

**AUTHORIZED PERSONNEL**

<b>Class Code</b>	<b>Position Title</b>	<b>2014 Actual</b>	<b>2015 Amended Budget</b>	<b>2016 Proposed Budget</b>
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	2.00	2.00	2.00
7123	Department Assistant III	1.00	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
<b>Total Personnel <sup>(1)</sup></b>		<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

- (1) Public Works Administration (560) funds .15 FTE in Equipment Rental and has .90 FTEs funded by Cemetery (144) and Workers Compensation (514).

## BUDGET SUMMARY

Dept 560 Public Works Admin	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
491 Administration	\$ 482,694	\$ 572,665	\$ 546,405	\$ 559,768	\$ 595,901	104.1%	106.5%
492 Safety and Training	10,381	-	7,681	-	43,751	n/a	n/a
493 Facility Maintenance	628,139	592,508	582,874	600,478	597,563	100.9%	99.5%
Total Expenditures	<u>1,121,214</u>	<u>1,165,173</u>	<u>1,136,960</u>	<u>1,160,246</u>	<u>1,237,215</u>	106.2%	106.6%
<b>Rev Summary By Type</b>							
340 Chrgs f/Goods & Svcs	547,820	548,000	548,000	548,000	561,700	102.5%	102.5%
360 Miscellaneous Revenues	567,438	567,438	567,966	567,438	581,624	102.5%	102.5%
390 Other Financing Sources	930	-	-	-	-	n/a	n/a
Total Revenues	<u>1,116,188</u>	<u>1,115,438</u>	<u>1,115,966</u>	<u>1,115,438</u>	<u>1,143,324</u>	102.5%	102.5%
<b>Fund Balance</b>							
Beginning Balance	514,760	509,733	509,733	509,733	464,926	91.2%	91.2%
Revenues Less Expenditures	(5,027)	(49,735)	(20,994)	(44,808)	(93,891)	188.8%	209.5%
Ending Balance	<u>\$ 509,733</u>	<u>\$ 459,998</u>	<u>\$ 488,739</u>	<u>\$ 464,926</u>	<u>\$ 371,034</u>	80.7%	79.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 413,973	\$ 462,860	\$ 451,881	\$ 447,408	\$ 489,114	105.7%	39.5%
200 Benefits	149,575	158,209	159,586	159,795	171,522	108.4%	13.9%
Sub-Total Salaries & Benefits	563,548	621,069	611,468	607,203	660,636	106.4%	53.4%
300 Operating Supplies	59,438	56,854	47,582	54,724	49,600	87.2%	4.0%
400 Professional Svcs & Chgs	436,405	446,250	443,154	458,319	471,980	105.8%	38.1%
600 Capital Outlay	46,823	26,000	19,756	25,000	40,000	153.8%	3.2%
Transfers Out	15,000	15,000	15,000	15,000	15,000	100.0%	1.2%
Total Expenditures	<u>\$ 1,121,214</u>	<u>\$ 1,165,173</u>	<u>\$ 1,136,960</u>	<u>\$ 1,160,246</u>	<u>\$ 1,237,215</u>	106.2%	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.

### Administration - 491

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>491 Administration</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 260,320	\$ 311,723	\$ 295,630	\$ 287,743	\$ 322,778	103.5%	112.2%
120 Overtime	478	2,500	364	600	600	24.0%	100.0%
130 Special Pay	4,280	2,792	6,263	6,481	6,573	235.5%	101.4%
140 Retire/Term Cashout	3,715	2,000	-	2,000	2,000	100.0%	100.0%
Total	268,793	319,015	302,257	296,823	331,951	104.1%	111.8%
200 Benefits	98,604	107,916	106,471	109,502	113,806	105.5%	103.9%
300 Operating Supplies							
310 Office & Oper Supplies	6,949	10,000	8,458	8,000	8,000	80.0%	100.0%
320 Fuel	935	1,500	777	900	900	60.0%	100.0%
340 Items Pchsd f/Resale	2,265	5,000	1,485	3,000	3,000	60.0%	100.0%
Total	10,149	16,500	10,720	11,900	11,900	72.1%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	45,782	55,550	55,493	63,550	60,555	109.0%	95.3%
420 Communications	18,803	23,835	24,629	31,439	31,439	131.9%	100.0%
430 Trans & Training	787	1,500	62	1,000	1,000	66.7%	100.0%
470 Public Utility Services	7,095	7,100	7,104	7,104	7,200	101.4%	101.4%
480 Repairs & Maintenance	13,078	13,750	18,890	15,650	15,250	110.9%	97.4%
490 Miscellaneous	4,603	11,500	5,779	7,800	7,800	67.8%	100.0%
Total	90,148	113,235	111,957	126,543	123,244	108.8%	97.4%
600 Capital Outlay							
640 Machinery & Equipment	-	1,000	-	-	-	0.0%	n/a
Transfers Out	15,000	15,000	15,000	15,000	15,000	100.0%	100.0%
Total Expenditures	\$ 482,694	\$ 572,665	\$ 546,405	\$ 559,768	\$ 595,901	104.1%	106.5%

### Safety and Training - 492

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 safety training for Public Works employees. The Safety and Training officer serves as the Chairperson for the City's Executive Safety Committee. This budget was moved to Workers Compensation (514) and Transit (462) in 2014. However, 50% of the budget was moved back from Transit to Public Works Administration (492) for the 2016 Budget. The Safety & Training Officer position reports directly to the Director of Public Works and is funded 50% by Public Works Administration and 50% by Workers Compensation.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>492 Safety and Training</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ 23,781	n/a	n/a
200 Benefits	-	-	481	-	8,520	n/a	n/a

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
492 Safety and Training	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	586	-	912	-	1,200	n/a	n/a
350 Small Tools & Equip	5,641	-	2,007	-	2,000	n/a	n/a
Total	6,227	-	2,918	-	3,200	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	271	-	-	-	1,000	n/a	n/a
420 Communications	650	-	732	-	500	n/a	n/a
430 Trans & Training	622	-	355	-	2,000	n/a	n/a
490 Miscellaneous	2,611	-	3,194	-	4,750	n/a	n/a
Total	4,154	-	4,282	-	8,250	n/a	n/a
Total Expenditures	\$ 10,381	\$ -	\$ 7,681	\$ -	\$ 43,751	n/a	n/a

### Facility Maintenance - 493

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
493 Facility Maintenance	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 132,529	\$ 131,946	\$ 139,575	\$ 138,085	\$ 121,381	92.0%	87.9%
120 Overtime	8,497	10,000	5,801	8,000	8,000	80.0%	100.0%
130 Special Pay	2,683	1,500	1,582	1,500	1,500	100.0%	100.0%
140 Retire/Term Cashout	1,472	400	2,666	3,000	2,500	625.0%	83.3%
Total	145,180	143,846	149,624	150,585	133,381	92.7%	88.6%
200 Benefits	50,971	50,293	52,635	50,293	49,196	97.8%	97.8%
300 Supplies							
310 Office & Oper Supplies	38,799	37,354	28,754	36,824	31,500	84.3%	85.5%
350 Small Tools & Equip	4,263	3,000	5,190	6,000	3,000	100.0%	50.0%
Total	43,062	40,354	33,944	42,824	34,500	85.5%	80.6%
400 Professional Svcs & Chgs							
410 Professional Services	-	1,500	1,733	1,500	1,500	100.0%	100.0%
420 Communications	465	456	1,095	456	856	187.7%	187.7%
430 Trans & Training	-	500	422	900	500	100.0%	55.6%
470 Public Utility Services	220,854	230,059	207,744	225,920	227,630	98.9%	100.8%
480 Repairs & Maintenance	118,647	99,000	113,937	101,500	108,500	109.6%	106.9%
490 Miscellaneous	2,136	1,500	1,985	1,500	1,500	100.0%	100.0%
Total	342,103	333,015	326,916	331,776	340,486	102.2%	102.6%
600 Capital Outlay							
650 Construction Projects	46,823	25,000	19,756	25,000	40,000	160.0%	160.0%
Total Expenditures	\$ 628,139	\$ 592,508	\$ 582,874	\$ 600,478	\$ 597,563	100.9%	99.5%

## 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 From 2014	2015 Assessment & % Of Total Budget		2016 Proposed Assessment & % Of Total Budget	
Parks and Recreation (131)	-38.8%	\$137,000	25.0%	\$140,425	25.0%
Streets and Traffic Engineering (141)	17.2%	93,160	17.0%	95,489	17.0%
Cemetery (144)	-23.3%	16,440	3.0%	16,851	3.0%
Transit (462)	201.8%	120,560	22.0%	123,574	22.0%
Refuse and Recycling (471)	-30.0%	71,240	13.0%	73,021	13.0%
Equipment Rental and Revolving (551)	3.6%	109,600	20.0%	112,340	20.0%
<b>Total Budget:</b>	<b>0.0%</b>	<b>\$548,000</b>	<b>100.0%</b>	<b>\$561,700</b>	<b>100.0%</b>

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	2015 Amended Budget	% Of Total Budget	2016 Proposed Budget	% Of Total Budget	2016 Proposed vs. 2014 Amended
Parks	\$55,661	9.8%	\$57,053	9.8%	2.5%
Street and Traffic Engineering	153,462	27.0%	157,299	27.0%	2.5%
Irrigation	6,612	1.2%	6,777	1.2%	2.5%
Transit	88,690	15.6%	90,907	15.6%	2.5%
Refuse	42,884	7.6%	43,956	7.6%	2.5%
Water	86,692	15.3%	88,859	15.3%	2.5%
Equipment Rental	133,437	23.5%	136,773	23.5%	2.5%
<b>Total</b>	<b>\$567,438</b>	<b>100.0%</b>	<b>\$581,624</b>	<b>100.0%</b>	<b>2.5%</b>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Revenues	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 514,760	\$ 509,733	\$ 509,733	\$ 509,733	\$ 464,926	91.2%	91.2%
340 Chrgs f/Goods & Svcs	547,820	548,000	548,000	548,000	561,700	102.5%	102.5%
360 Miscellaneous Revenues	567,438	567,438	567,966	567,438	581,624	102.5%	102.5%
390 Other Financing Sources	930	-	-	-	-	n/a	n/a
<b>Total Revenues</b>	<b>\$1,630,948</b>	<b>\$1,625,171</b>	<b>\$1,625,699</b>	<b>\$1,625,171</b>	<b>\$1,608,250</b>	<b>99.0%</b>	<b>99.0%</b>

***STREETS - 141***  
GENERAL GOVERNMENT

*Director of Public Works  
Streets and Traffic Operations Manager*

*Scott Schafer  
Joe Rosenlund*

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**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 nearly 400 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 \$500 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 and special maintenance projects in response to citizen requests, and Council directives. 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 of proactive preventive maintenance. Material costs have been relatively stable over the past year. However, budgetary limitations 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 to reduce annual maintenance needs. 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.

Service Unit(s): 411, 412, 413, 414, 416, 417, 419, 421, 423, 425, 432, 434, 439, 441, 443, 444 & 449.

## PERFORMANCE STATISTICS

	2014 Actual	2015 Prelim	2016 Proposed Budget
<b>Street Maintenance</b>			
Miles Crack Filled	25	22	20
Centerline Miles Paved	3	2	3
Miles of Dirt Streets and Alleys Graded / Graveled	22	22	22

<b>Street Cleaning</b>			
Maintenance Miles of Paved Streets	900	900	900
Sweeper Material (Tons)	900	1100	900
<b>Public Area Lighting</b>			
City High Pressure Sodium Street Lights in Service <sup>(1)</sup>	4,125	4,115	4,095
LED Streetlights in Service <sup>(2)</sup>	450	490	530
<b>Traffic Control</b>			
Traffic Signs Under Maintenance			
Warning	1,875	1,895	1,900
Regulatory	10,450	10,500	10,550
Other	<u>13,900</u>	<u>13,980</u>	<u>13,950</u>
Total Traffic Signs Under Maintenance	26,225	26,375	26,400
Traffic Pavement Markings to be Maintained (in gallons)	4,100	4,100	4,200
Traffic Signals	103	105	107
Solar-Powered School Flashers Units	103	105	105
School Pedestrian Signals	6	6	6
School Flashers	6	6	6
<b>Traffic Engineering</b>			
Update Traffic Counts on Arterial Streets (in segments)	5	2	2
Number of Street Segment Traffic Counts	30	0	0
Corrective or Citizen Request Work Orders Generated	150	50	50

(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	2014 Actual	2015 Amended Budget	2016 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
4635	Traffic Signal System Analyst	1.00	1.00	1.00
8662	Traffic Signs & Markings Specialist <sup>(1)</sup>	0.00	2.00	2.00
8663	Traffic Sign Specialist <sup>(1)</sup>	2.00	0.00	0.00
8664	Senior Traffic Sign Specialist	1.00	1.00	1.00
8711	Street Maintenance Specialist <sup>(2)</sup>	16.00	15.00	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
<b>Total Personnel</b>		<b>32.00</b>	<b>31.00</b>	<b>31.00</b>

(1) Two Traffic Sign Specialist positions were retitled to Traffic Signs & Marketing Specialist in 2014.

(2) 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
411 Pedestrian & Bike Maint	\$ 7,142	\$ 52,917	\$ 54,306	\$ 55,967	\$ 57,118	107.9%	102.1%
412 Snow & Ice Control	480,208	310,152	399,012	281,352	312,424	100.7%	111.0%
413 Streets / Roadway	1,659,554	2,003,189	2,083,001	1,876,780	1,891,985	94.4%	100.8%
414 Streets / Drainage	123,336	35,327	31,593	35,377	35,639	100.9%	100.7%
416 Streets / Cleaning	453,766	321,102	437,558	412,102	413,174	128.7%	100.3%
417 Streets / Roadside	113,535	94,095	92,889	89,595	90,634	96.3%	101.2%
419 Streets / Administration	109,282	111,690	113,089	112,740	119,716	107.2%	106.2%
421 Streets / Management	65,682	66,661	64,429	66,761	68,356	102.5%	102.4%
423 Streets / General Services	208,414	209,108	208,980	209,108	225,877	108.0%	108.0%
425 Streets / Contract Work	7,767	1,300	-	100	100	7.7%	100.0%
432 Streets / Lighting	411,212	399,596	403,899	369,496	369,563	92.5%	100.0%
434 Traffic / Control	844,450	1,033,375	1,060,913	1,066,393	1,076,073	104.1%	100.9%
439 Traffic / Maint Admin	9,313	12,800	5,618	5,800	3,800	29.7%	65.5%
441 Traffic / Management	61,816	63,836	63,692	63,836	65,432	102.5%	102.5%
443 Traffic / Engineering	2,085	3,950	2,836	3,200	3,250	82.3%	101.6%
444 Traffic / Planning	42,207	150,771	142,144	123,271	149,264	99.0%	121.1%
449 Traffic / Eng Admin	200,841	206,888	201,792	201,888	207,683	100.4%	102.9%
Total Expenditures	<u>4,800,608</u>	<u>5,076,756</u>	<u>5,365,750</u>	<u>4,973,765</u>	<u>5,090,088</u>	100.3%	102.3%

### Rev Summary By Type

310 Taxes	3,103,441	3,170,500	3,104,732	3,178,200	3,332,700	105.1%	104.9%
330 Intergov't Revenue	1,092,856	1,305,500	1,345,493	1,381,000	1,439,800	110.3%	104.3%
340 Chrgs f/Goods & Svcs	203,628	216,110	248,147	252,350	242,350	112.1%	96.0%
360 Miscellaneous Revenues	226,871	19,500	(41,125)	23,850	20,000	102.6%	83.9%
390 Other Financing Sources	9,468	7,000	23,900	27,000	25,000	357.1%	92.6%
Total Revenues	<u>4,636,264</u>	<u>4,718,610</u>	<u>4,681,148</u>	<u>4,862,400</u>	<u>5,059,850</u>	107.2%	104.1%

### Fund Balance

Beginning Balance	1,172,379	1,008,036	1,008,036	1,008,036	896,671	89.0%	89.0%
Revenues Less Expenditures	(164,344)	(358,146)	(684,603)	(111,365)	(30,238)	8.4%	27.2%
Total Expenditures	<u>\$1,008,036</u>	<u>\$ 649,890</u>	<u>\$ 323,433</u>	<u>\$ 896,671</u>	<u>\$ 866,433</u>	133.3%	96.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$1,827,159	\$1,838,247	\$1,881,343	\$1,850,287	\$1,866,047	101.5%	36.7%
200 Benefits	690,177	707,925	727,659	707,726	725,220	102.4%	14.2%
Sub-Total Salaries & Benefits	2,517,337	2,546,171	2,609,002	2,558,012	2,591,267	101.8%	50.9%
300 Operating Supplies	540,774	718,582	616,228	526,600	627,700	87.4%	12.3%
400 Professional Svcs & Chgs	1,472,700	1,407,003	1,777,495	1,539,153	1,521,121	108.1%	29.9%
600 Capital Outlay	19,797	5,000	-	-	-	n/a	0.0%
Transfers Out	250,000	400,000	363,026	350,000	350,000	87.5%	6.9%
Total Expenditures	<u>\$4,800,608</u>	<u>\$5,076,756</u>	<u>\$5,365,750</u>	<u>\$4,973,765</u>	<u>\$5,090,088</u>	100.3%	100.0%

## EXPLANATORY NARRATIVE

### Pedestrian & Bikeway Maintenance - 411

This service unit covers pedestrian and bikeway maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. The Pedestrian and Bikeway Maintenance program has been given a higher priority than in past years. Most of the locations repaired are short segments that had severe damage from tree roots. The program is expected to expand this year through use of streets repair funds.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
411 Pedestrian & Bike Maint	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenditures							
100 Salaries & Wages							
110 Salaries and Wages	\$ -	\$ 29,505	\$ 30,014	\$ 29,505	\$ 30,414	103.1%	103.1%
120 Overtime	-	-	1,911	1,500	1,500	n/a	100.0%
130 Special Pay	-	-	1,669	1,500	1,500	n/a	100.0%
140 Retire/Term Cashout	-	-	77	50	100	n/a	200.0%
Total	-	29,505	33,670	32,555	33,514	113.6%	102.9%
200 Benefits	-	13,412	13,733	13,412	13,604	101.4%	101.4%
300 Operating Supplies							
310 Office & Oper Supplies	4,813	7,500	6,902	7,500	7,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	2,330	2,500	-	2,500	2,500	100.0%	100.0%
Total Expenditures	<u>\$ 7,142</u>	<u>\$ 52,917</u>	<u>\$ 54,306</u>	<u>\$ 55,967</u>	<u>\$ 57,118</u>	107.9%	102.1%

### Snow and Ice Control - 412

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 and 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 for safety.

The Snow and Ice Control plan was updated in 2015 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.

*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 - when there is a major snow event additional expenses are paid from operating reserves.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>412 Snow &amp; Ice Control</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 155,576	\$ 100,944	\$ 100,047	\$ 100,944	\$ 101,381	100.4%	100.4%
120 Overtime	6,048	25,000	6,370	6,000	6,000	24.0%	100.0%
130 Special Pay	10,428	3,500	5,563	6,500	6,500	185.7%	100.0%
140 Retire/Term Cashout	611	400	255	400	400	100.0%	100.0%
Total	172,663	129,844	112,234	113,844	114,281	88.0%	100.4%
200 Benefits	67,550	44,708	45,773	44,708	45,344	101.4%	101.4%
300 Operating Supplies							
310 Office & Oper Supplies	183,476	125,250	177,173	100,250	135,250	108.0%	134.9%
320 Fuel	262	350	-	350	350	100.0%	100.0%
Total	183,738	125,600	177,173	100,600	135,600	108.0%	134.8%
400 Professional Svcs & Chgs							
410 Professional Services	43,889	10,000	58,173	10,000	10,000	100.0%	100.0%
480 Repairs & Maintenance	3,374	-	5,660	12,200	7,200	n/a	59.0%
Total	47,263	10,000	63,833	22,200	17,200	172.0%	77.5%
600 Capital Outlay							
640 Machinery & Equipment	8,993	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 480,208</u>	<u>\$ 310,152</u>	<u>\$ 399,012</u>	<u>\$ 281,352</u>	<u>\$ 312,424</u>	100.7%	111.0%

### **Streets / Roadway - 413**

This is the primary service unit for the Street Operation Division performing general street maintenance, work on street shoulders, tree pruning, and litter control.

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 300 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 consists only of minor patching and crack sealing. This is valuable work but does not provide the level of maintenance required to keep roadways in good condition over the long term.

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. Targeted streets this past year included 48th Avenue, Pacific Avenue, Arlington Street, and other residential locations. Streets will continue with this practice in 2016.

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
413 Streets / Roadway	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 592,825	\$ 706,603	\$ 717,320	\$ 718,603	\$ 709,665	100.4%	98.8%
120 Overtime	21,615	17,000	45,447	22,000	15,000	88.2%	68.2%
130 Special Pay	39,977	33,500	38,938	29,000	29,000	86.6%	100.0%
140 Retire/Term Cashout	12,144	970	3,118	2,560	2,000	206.2%	78.1%
Total	666,561	758,073	804,823	772,163	755,665	99.7%	97.9%
200 Benefits	255,376	312,955	323,005	312,956	317,404	101.4%	101.4%
300 Operating Supplies							
310 Office & Oper Supplies	55,771	130,500	38,917	-	60,000	46.0%	n/a
320 Fuel	94,220	85,000	74,284	77,000	77,000	90.6%	100.0%
350 Small Tools & Equip	8,762	8,500	9,895	8,500	8,500	100.0%	100.0%
Total	158,753	224,000	123,097	85,500	145,500	65.0%	170.2%
400 Professional Svcs & Chgs							
410 Professional Services	10,139	2,000	9,654	3,000	3,000	150.0%	100.0%
420 Communications	4,219	5,000	7,645	5,000	5,300	106.0%	106.0%
430 Trans & Training	968	2,500	2,189	3,500	3,500	140.0%	100.0%
450 Oper Rentals & Leases	15,019	1,000	25,916	28,000	10,000	1000.0%	35.7%
480 Repairs & Maintenance	277,734	294,661	416,159	310,661	295,616	100.3%	95.2%
490 Miscellaneous	9,981	3,000	7,488	6,000	6,000	200.0%	100.0%
Total	318,060	308,161	469,050	356,161	323,416	105.0%	90.8%
600 Capital Outlay							
640 Machinery & Equipment	10,804	-	-	-	-	n/a	n/a
Transfers Out	250,000	400,000	363,026	350,000	350,000	87.5%	100.0%
Total Expenditures	<u>\$1,659,554</u>	<u>\$2,003,189</u>	<u>\$2,083,001</u>	<u>\$1,876,780</u>	<u>\$1,891,985</u>	94.4%	100.8%

### Streets / Drainage - 414

Drainage work done by the Streets Division is limited to clearing of roadside drainage ditches. Most of the work is done on an as needed basis.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
414 Streets / Drainage	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 79,124	\$ 20,188	\$ 20,007	\$ 20,188	\$ 20,277	100.4%	100.4%
120 Overtime	3,290	2,000	1,274	2,000	2,000	100.0%	100.0%
130 Special Pay	5,834	4,200	1,112	4,200	4,200	100.0%	100.0%
140 Retire/Term Cashout	98	-	51	50	100	n/a	200.0%
Total	88,346	26,388	22,444	26,438	26,577	100.7%	100.5%
200 Benefits	34,579	8,939	9,149	8,939	9,062	101.4%	101.4%
300 Operating Supplies							
310 Office & Oper Supplies	410	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 123,336</u>	<u>\$ 35,327</u>	<u>\$ 31,593</u>	<u>\$ 35,377</u>	<u>\$ 35,639</u>	100.9%	100.7%

### Streets / Cleaning - 416

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 is 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
416 Streets / Cleaning	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 115,894	\$ 100,944	\$ 100,047	\$ 100,944	\$ 101,381	100.4%	100.4%
120 Overtime	3,788	2,000	6,370	4,000	4,000	200.0%	100.0%
130 Special Pay	9,793	7,000	5,563	7,000	7,000	100.0%	100.0%
140 Retire/Term Cashout	1,467	1,450	255	1,450	1,450	100.0%	100.0%
Total	130,942	111,394	112,234	113,394	113,831	102.2%	100.4%
200 Benefits	52,706	44,708	45,773	44,708	45,344	101.4%	101.4%
300 Operating Supplies							
320 Fuel	47,717	40,000	31,535	34,000	34,000	85.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
416 Streets / Cleaning	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
470 Public Utility Services	45,469	40,000	39,291	40,000	40,000	100.0%	100.0%
480 Repairs & Maintenance	176,932	85,000	208,725	180,000	180,000	211.8%	100.0%
Total	222,401	125,000	248,015	220,000	220,000	176.0%	100.0%
Total Expenditures	\$ 453,766	\$ 321,102	\$ 437,558	\$ 412,102	\$ 413,174	128.7%	100.3%

#### Streets / Roadside - 417

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
417 Streets / Roadside	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 65,129	\$ 50,472	\$ 50,024	\$ 50,472	\$ 50,690	100.4%	100.4%
120 Overtime	2,987	1,500	3,185	3,000	3,000	200.0%	100.0%
130 Special Pay	4,613	3,500	2,781	3,500	3,500	100.0%	100.0%
140 Retire/Term Cashout	586	270	128	270	270	100.0%	100.0%
Total	73,315	55,742	56,118	57,242	57,460	103.1%	100.4%
200 Benefits	29,298	22,353	22,886	22,353	22,674	101.4%	101.4%
300 Operating Supplies							
310 Office & Oper Supplies	10,888	15,000	13,819	10,000	10,000	66.7%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	33	1,000	66	-	500	50.0%	n/a
Total Expenditures	\$ 113,535	\$ 94,095	\$ 92,889	\$ 89,595	\$ 90,634	96.3%	101.2%

#### Streets / Administration - 419

This service unit is for covers the supervisory and office expenses for Street Operations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
419 Streets / Administration	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 73,901	\$ 78,591	\$ 78,591	\$ 78,591	\$ 84,592	107.6%	107.6%
120 Overtime	-	1,000	-	-	-	n/a	n/a
Total	73,901	79,591	78,591	78,591	84,592	106.3%	107.6%
200 Benefits	33,906	29,448	29,943	29,448	31,424	106.7%	106.7%



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
419 Streets / Administration	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	1,413	1,050	4,436	4,000	1,500	142.9%	37.5%
350 Small Tools & Equip	-	1,500	-	500	2,000	133.3%	400.0%
Total	1,413	2,550	4,436	4,500	3,500	137.3%	77.8%
400 Professional Svcs & Chgs							
440 Taxes & Assessments	62	100	120	200	200	200.0%	100.0%
Total Expenditures	<u>\$ 109,282</u>	<u>\$ 111,690</u>	<u>\$ 113,089</u>	<u>\$ 112,740</u>	<u>\$ 119,716</u>	107.2%	106.2%

### Streets / Management - 421

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
421 Streets / Management	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 49,123	\$ 50,154	\$ 50,154	\$ 50,154	\$ 51,401	102.5%	102.5%
200 Benefits	12,693	13,657	13,539	13,657	14,005	102.5%	102.5%
400 Professional Svcs & Chgs							
410 Professional Services	2,538	-	52	100	100	n/a	100.0%
420 Communications	11	100	0	100	100	100.0%	100.0%
430 Trans & Training		500	-	500	500	100.0%	100.0%
490 Miscellaneous	1,317	2,250	683	2,250	2,250	100.0%	100.0%
Total	3,866	2,850	736	2,950	2,950	103.5%	100.0%
Total Expenditures	<u>\$ 65,682</u>	<u>\$ 66,661</u>	<u>\$ 64,429</u>	<u>\$ 66,761</u>	<u>\$ 68,356</u>	102.5%	102.4%

### Streets / General Services - 423

This service unit includes the Interfund Insurance charges and Public Works Admin charges.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
423 Streets / General Services	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 161,760	\$ 153,944	\$ 153,944	\$ 153,944	\$ 169,339	110.0%	110.0%
470 Public Utility Services	75	75	72	75	75	100.0%	100.0%
490 Miscellaneous	46,580	55,089	54,964	55,089	56,463	102.5%	102.5%
Total	<u>\$ 208,414</u>	<u>\$ 209,108</u>	<u>\$ 208,980</u>	<u>\$ 209,108</u>	<u>\$ 225,877</u>	108.0%	108.0%

### Streets / Contract Work - 425

Street Contract work is work performed for other City departments. In most situations, the requesting department covers material costs and while labor is usually covered by the Streets division.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
425 Streets / Contract Work	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 4,783	\$ -	\$ -	\$ -	\$ -	n/a	n/a
120 Overtime	154	500	-	-	-	n/a	n/a
130 Special Pay	405	700	-	-	-	n/a	n/a
Total	5,342	1,200	-	-	-	n/a	n/a
200 Benefits	2,003	-	-	-	-	n/a	n/a
300 Operating Supplies							
310 Office & Oper Supplies	421	100	-	100	100	100.0%	100.0%
Total Expenditures	<u>\$ 7,767</u>	<u>\$ 1,300</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 100</u>	7.7%	100.0%

### Streets / Lighting - 432

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 to be expected the longer preventive maintenance is deferred.

In order to reduce these costs, most of the City's 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 addition to reduced power use, LED lighting reduces maintenance cost due to its 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
432 Streets / Lighting	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 37,920	\$ 22,485	\$ 22,485	\$ 22,485	\$ 24,211	107.7%	107.7%
120 Overtime	473	1,000	728	1,000	1,000	100.0%	100.0%
130 Special Pay	1,691	1,800	1,073	700	-	0.0%	0.0%
140 Retire/Term Cashout	236	450	121	450	450	100.0%	100.0%
Total	40,320	25,735	24,408	24,635	25,661	99.7%	104.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>432 Streets / Lighting</b>							
200 Benefits	14,683	9,361	9,654	9,361	9,902	105.8%	105.8%
300 Operating Supplies							
310 Office & Oper Supplies	44,042	19,000	22,173	25,000	19,000	100.0%	76.0%
320 Fuel	-	15,000	-	-	-	0.0%	n/a
Total	44,042	34,000	22,173	25,000	19,000	55.9%	76.0%
400 Professional Svcs & Chgs							
470 Public Utility Services	313,299	325,000	344,869	305,000	305,000	93.8%	100.0%
480 Repairs & Maintenance	(1,133)	5,500	2,795	5,500	10,000	181.8%	181.8%
Total	312,166	330,500	347,663	310,500	315,000	95.3%	101.4%
Total Expenditures	<u>\$ 411,212</u>	<u>\$ 399,596</u>	<u>\$ 403,899</u>	<u>\$ 369,496</u>	<u>\$ 369,563</u>	92.5%	100.0%

### Traffic / Control - 434

Maintenance and operation of the City's traffic signal system and signs and marking inventory will continue at a reduced level due to previous budget restrictions. Aging traffic signal equipment is putting a strain on maintenance resources and we are seeing greatly reduced reliability and increased operational problems. 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 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 due to ongoing 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. Federal regulations require the city to maintain all regulatory and warning signs at specified reflectivity levels. We will not 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>434 Traffic / Control</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 409,090	\$ 417,809	\$ 431,087	\$ 429,809	\$ 447,614	107.1%	104.1%
120 Overtime	9,516	7,000	11,569	7,000	7,000	100.0%	100.0%
130 Special Pay	23,722	19,650	19,951	20,000	20,000	101.8%	100.0%
140 Retire/Term Cashout	3,252	1,800	4,173	3,100	3,100	172.2%	100.0%
Total	445,580	446,259	466,780	459,909	477,714	107.0%	103.9%
200 Benefits	166,845	170,663	176,566	170,463	178,138	104.4%	104.5%
300 Operating Supplies							
310 Office & Oper Supplies	51,745	240,832	220,676	242,400	252,500	104.8%	104.2%
320 Fuel Consumed	18,221	21,000	12,400	10,500	13,500	64.3%	128.6%
350 Small Tools & Equip	8,075	2,000	169	2,000	2,000	100.0%	100.0%
Total	78,041	263,832	233,245	254,900	268,000	101.6%	105.1%
400 Professional Svcs & Chgs							
420 Communications	7,463	6,121	5,577	6,121	4,721	77.1%	77.1%
470 Public Utility Services	125,364	135,000	133,686	125,000	125,000	92.6%	100.0%
480 Repairs & Maintenance	21,158	11,500	45,060	50,000	22,500	195.7%	45.0%
Total	153,984	152,621	184,322	181,121	152,221	99.7%	84.0%
Total Expenditures	<u>\$ 844,450</u>	<u>\$ 1,033,375</u>	<u>\$ 1,060,913</u>	<u>\$ 1,066,393</u>	<u>\$ 1,076,073</u>	104.1%	100.9%

**Traffic / Maintenance Administration - 439**

This service unit is for covers the supervisory and office expenses for Traffic Operations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>439 Traffic / Maint Admin</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 3,410	\$ 1,500	\$ 1,633	\$ 1,500	\$ 1,500	100.0%	100.0%
400 Professional Svcs & Chgs							
430 Trans & Training	-	2,000	1,809	1,000	1,000	50.0%	100.0%
490 Miscellaneous	5,902	9,300	2,175	3,300	1,300	14.0%	39.4%
Total	5,902	11,300	3,985	4,300	2,300	20.4%	53.5%
Total Expenditures	<u>\$ 9,313</u>	<u>\$ 12,800</u>	<u>\$ 5,618</u>	<u>\$ 5,800</u>	<u>\$ 3,800</u>	29.7%	65.5%

**Traffic / Management - 441**

This service unit is for management services for Street Operations. One-half of the Street and Traffic Operations Manager expenses are shared with the Streets Division.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>441 Traffic / Management</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 45,418	\$ 47,506	\$ 45,995	\$ 47,506	\$ 48,692	102.5%	102.5%
130 Special Pay	805	1,223	1,223	1,223	1,254	102.5%	102.5%
140 Retire/Term Cashout	2,899	1,425	2,936	1,425	1,456	102.2%	102.2%
Total	49,123	50,154	50,154	50,154	51,402	102.5%	102.5%
200 Benefits	12,693	13,656	13,538	13,656	14,005	102.6%	102.6%
400 Professional Svcs & Chgs							
420 Communications	-	25	-	25	25	100.0%	100.0%
Total Expenditures	<u>\$ 61,816</u>	<u>\$ 63,836</u>	<u>\$ 63,692</u>	<u>\$ 63,836</u>	<u>\$ 65,432</u>	102.5%	102.5%

**Traffic / Engineering - 443**

This service unit tracks Traffic Engineering professional services

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>443 Traffic / Engineering</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
430 Trans & Training	\$ 164	\$ 750	\$ 111	\$ 500	\$ 500	66.7%	100.0%
490 Miscellaneous	1,921	3,200	2,726	2,700	2,750	85.9%	101.9%
Total	<u>\$ 2,085</u>	<u>\$ 3,950</u>	<u>\$ 2,836</u>	<u>\$ 3,200</u>	<u>\$ 3,250</u>	82.3%	101.6%

## Traffic / Planning - 444

This service unit 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 Technician positions, all traffic engineering functions, with the exception of signal timing, fall to the Streets & Traffic Operations Manager. There will be long delays in investigations, data collections and actions 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>444 Traffic / Planning</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 21,488	\$ 69,207	\$ 69,207	\$ 69,207	\$ 70,949	102.5%	102.5%
120 Overtime	289	1,000	25	500	1,500	150.0%	300.0%
130 Special Pay	399	3,000	500	500	500	16.7%	100.0%
140 Retire/Term Cashout	9,766	1,000	-	1,000	1,000	100.0%	100.0%
Total	31,942	74,207	69,732	71,207	73,949	99.7%	103.9%
200 Benefits	7,845	24,063	24,100	24,063	24,315	101.0%	101.0%
300 Operating Supplies							
310 Office & Oper Supplies	1,152	1,500	-	1,000	1,000	66.7%	100.0%
350 Small Tools & Equip	1,131	3,000	2,214	2,000	2,000	66.7%	100.0%
Total	2,283	4,500	2,214	3,000	3,000	66.7%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	137	48,000	46,097	25,000	48,000	100.0%	192.0%
Total Expenditures	\$ 42,207	\$ 150,771	\$ 142,144	\$ 123,271	\$ 149,264	99.0%	121.1%

### Traffic / Administration - 449

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>449 Traffic Administration</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 4,845	\$ -	\$ -	\$ -	\$ -	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	9,118	10,030	10,030	10,030	11,033	110.0%	110.0%
420 Communications	536	200	104	200	200	100.0%	100.0%
450 Rentals & Leases	153,462	153,462	153,462	153,462	157,299	102.5%	102.5%
490 Miscellaneous	32,880	38,196	38,196	38,196	39,151	102.5%	102.5%
Total	195,996	201,888	201,792	201,888	207,683	102.9%	102.9%
600 Capital Outlay							
640 Machinery & Equipment	-	5,000	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 200,841</u>	<u>\$ 206,888</u>	<u>\$ 201,792</u>	<u>\$ 201,888</u>	<u>\$ 207,683</u>	100.4%	102.9%

### Revenue

Revenues consist of an allocation of Property Tax, State Gas Tax (based on a state per capita formula), an interfund distribution transfer from Stormwater to support the street sweeping operation (for the removal of pollutants before they enter the storm water system), interest and other miscellaneous revenues consisting primarily of insurance reimbursements when motorist collisions damage lighting structures or signs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>Revenue</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Beginning Balance	\$ 1,172,379	\$ 1,008,036	\$ 1,008,036	\$ 1,008,036	\$ 896,671	89.0%	89.0%
310 Taxes	3,103,441	3,170,500	3,104,732	3,178,200	3,332,700	105.1%	104.9%
330 Intergov't Revenue	1,092,856	1,305,500	1,345,493	1,381,000	1,439,800	110.3%	104.3%
340 Chrgs f/Goods & Svcs	203,628	216,110	248,147	252,350	242,350	112.1%	96.0%
360 Miscellaneous Revenues	226,871	19,500	(41,125)	23,850	20,000	102.6%	83.9%
390 Other Financing Sources	9,468	7,000	23,900	27,000	25,000	357.1%	92.6%
Total Revenues	<u>\$ 5,808,644</u>	<u>\$ 5,726,646</u>	<u>\$ 5,689,183</u>	<u>\$ 5,870,436</u>	<u>\$ 5,956,521</u>	104.0%	101.5%

***TRANSIT OPERATING- 462***

*Director of Public Works  
Transit Manager*

*Scott Schafer  
Alvie Maxey*

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**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 2016, 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 patrons 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 2016 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 bringing 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 2016 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. Participants pay a monthly fee to cover the direct costs and a portion of the administrative costs of the program.

## 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 several initiatives funded in this department in 2016:

Passenger counters for fixed route	\$70,000
Passenger counters for Dial-a-Ride	50,000
The addition of one Maintenance Crew Leader	54,000
The addition of one Field Supervisor	85,000

Service Unit(s): 453, 454, 455, 459, 460, 461, 462, 463, 464, 465, 466 & 467.

## PERFORMANCE STATISTICS

### TRANSIT FIXED ROUTE

	Actual			Budget	
	2012	2013	2014	2015 Amended	2016 Proposed
Ridership	1,538,524	1,270,755	1,145,712	1,068,120	1,105,504
Service Days	358	356	356	356	356
Vehicle Service Mileage	800,855	729,282	690,783	689,488	690,136
Vehicle Service Hours	57,653	53,550	49,480	49,070	49,275
Operating Expenses	\$5,716,473	\$6,175,199	\$5,644,748	\$5,924,591	\$6,201,051
Fare Box Revenues (passes, tickets, & cash)	\$502,570	\$873,269	\$899,625	\$694,500	\$690,000
Fare Box Return Ratio <sup>(1)</sup>	0.09	0.14	0.16	0.12	0.11
Revenue / Passenger	0.33	0.69	0.79	0.65	0.62
Revenue / Mile	0.63	1.20	1.30	1.01	1.00
Revenue / Hour	8.72	16.31	18.18	14.15	14.00
Passenger / Mile	1.92	1.74	1.66	1.55	1.60
Passenger / Hour	26.69	23.73	23.16	21.77	22.44
Operating Cost / Passenger	3.72	4.86	4.93	5.55	5.61
Operating Cost / Mile	7.14	8.47	8.17	8.59	8.99
Operating Cost / Hour <sup>(2)</sup>	99.15	115.32	114.08	120.74	125.85

### TRANSIT DIAL-A-RIDE

	Actual			Budget	
	2012	2013	2014	2015 Amended	2016 Proposed
Ridership	81,410	74,697	68,905	69,677	72,115
Service Days	364	356	356	356	356
Vehicle Service Mileage	401,983	400,765	368,747	352,646	360,697
Vehicle Service Hours	38,538	36,346	28,948	30,838	29,893
Operating Expenses	\$1,544,932	\$1,276,618	\$1,196,972	\$1,117,508	\$1,352,568
Fare Box Revenues (passes, tickets, & cash)	\$113,974	\$118,499	\$134,106	\$136,000	\$140,000
Fare Box Return Ratio <sup>(1)</sup>	0.07	0.09	0.11	0.12	0.10
Revenue / Passenger	1.40	1.59	1.95	1.95	1.94
Revenue / Mile	0.28	0.30	0.36	0.39	0.39
Revenue / Hour	2.96	3.26	4.63	4.41	4.68
Passenger / Mile	0.20	0.19	0.19	0.20	0.20
Passenger / Hour	2.11	2.06	2.38	2.26	2.41
Operating Cost / Passenger	18.98	17.09	17.37	16.04	18.76
Operating Cost / Mile	3.84	3.19	3.25	3.17	3.75
Operating Cost / Hour <sup>(2)</sup>	40.09	35.12	41.35	36.24	45.25

### TRANSIT VANPOOL

	Actual			Budget	
	2012	2013	2014	2015 Amended	2016 Proposed
Ridership	78,542	73,817	67,142	71,087	73,576
Service Days	260	262	262	-	-
Vehicle Service Mileage	576,435	503,001	393,946	382,272	388,109
Vehicle Service Hours	12,795	11,120	8,701	8,480	8,591
Operating Expenses	\$403,342	\$322,558	\$294,548	\$312,220	\$339,534
Fare Box Revenues (passes, tickets, & cash)	\$233,280	\$255,610	\$238,266	\$270,000	\$270,000
Fare Box Return Ratio <sup>(1)</sup>	0.58	0.79	0.81	0.86	0.80
Revenue / Passenger	2.97	3.46	3.55	3.80	3.67
Revenue / Mile	0.40	0.51	0.60	0.71	0.70
Revenue / Hour	18.23	22.99	27.38	31.84	31.43
Passenger / Mile	0.14	0.15	0.17	0.19	0.19
Passenger / Hour	6.14	6.64	7.72	8.38	8.56
Operating Cost / Passenger	5.14	4.37	4.39	4.39	4.61
Operating Cost / Mile	0.70	0.64	0.75	0.82	0.87
Operating Cost / Hour <sup>(2)</sup>	31.52	29.01	33.85	36.82	39.52

**TRANSIT COMMUTER <sup>(3)</sup>**

	Actual			Budget	
	2012	2013	2014	2015 Amended	2016 Proposed
Ridership			38,644	28,868	29,878
Service Days			253	253	252
Vehicle Service Mileage			155,079	143,849	149,464
Vehicle Service Hours			5,089	4,830	4,959
Operating Expenses			\$326,956	\$574,817	\$575,017
Fare Box Revenues (passes, tickets, & cash)			\$44,737	\$190,000	\$190,000
Fare Box Return Ratio <sup>(1)</sup>			0.14	0.33	0.33
Revenue / Passenger			1.16	6.58	6.36
Revenue / Mile			0.29	1.32	1.27
Revenue / Hour			8.79	39.34	38.31
Passenger / Mile			0.25	0.20	0.20
Passenger / Hour			7.59	5.98	6.02
Operating Cost / Passenger			8.46	19.91	19.25
Operating Cost / Mile			2.11	4.00	3.85
Operating Cost / Hour <sup>(2)</sup>			64.25	119.02	115.95

(1) Fare Box Return Ratio is calculated by dividing the fare box revenue by operating expenses.

(2) Does not include depreciation.

(3) 2012 and 2013 service was operated by HopeSource. Commuter data only includes services provided by the City of Yakima under contract to Central Washington Airporter which started mid-year 2014.

**AUTHORIZED PERSONNEL**

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1262	Transit Manager	1.00	1.00	1.00
14202	Transit Field Operations Supervisor <sup>(1)</sup>	2.00	2.00	3.00
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 <sup>(2)</sup>	0.00	1.00	1.00
22101	Transit Operator	38.00	38.00	38.00
22102	Transit Dispatcher	4.00	4.00	4.00
23101	Transit Service Worker	2.00	2.00	2.00
23102	Transit Vehicle Cleaner	1.80	1.80	1.80
23105	Transit Maintenance Crew Leader <sup>(1)</sup>	0.00	0.00	1.00
24101	Transit Department Assistant II <sup>(3)</sup>	3.15	3.15	3.00
<b>Total Personnel <sup>(4)</sup></b>		<b>53.95</b>	<b>54.95</b>	<b>56.80</b>

(1) A Transit Maintenance Crew Leader and a Transit Field Supervisor were added in 2016.

(2) A Transit Operations Specialist position was added in 2015.

(3) Added two part time DA-II's in 2014 to replace workers under a service contract. The FTE's in this position were adjusted down .15 mid-year 2015.

(4) Transit funds 1.00 FTE's in Police (031).

## BUDGET SUMMARY

Dept 462 Transit	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
453 Ellensburg Operations	\$ 279,158	\$ 477,551	\$ 452,172	\$ 477,551	\$ 470,597	98.5%	98.5%
454 Transit Management	1,795,703	1,852,762	1,550,114	1,616,168	1,396,607	75.4%	86.4%
455 Transit Center	17,414	33,897	23,160	33,897	33,897	100.0%	100.0%
459 Transit Administration	1,226,549	1,371,282	1,417,859	1,404,792	1,485,417	108.3%	105.7%
460 Transit Planning	4,750	4,000	-	-	4,000	100.0%	n/a
461 Customer Svc/Marketing	90,869	98,000	110,976	97,000	96,000	98.0%	99.0%
462 Transit Operations	3,229,859	3,315,295	3,001,586	3,216,678	3,566,041	107.6%	110.9%
463 Van Pool Operations	107,755	188,000	116,011	101,000	118,000	62.8%	116.8%
464 Van Pool Insurance	52,300	57,530	57,530	57,530	63,283	110.0%	110.0%
465 Dial-a-Ride Operations	939,613	1,169,000	1,010,278	877,500	1,039,000	88.9%	118.4%
466 Dial-a-Ride Customer Svc	9,585	8,000	39	5,000	52,000	650.0%	1040.0%
467 Dial-a-Ride Insurance	36,300	39,930	40,190	39,930	43,923	110.0%	110.0%
Total Expenditures	<u>7,789,855</u>	<u>8,615,247</u>	<u>7,779,914</u>	<u>7,927,046</u>	<u>8,368,765</u>	97.1%	105.6%

### Rev Summary By Type

310 Taxes	4,356,905	4,468,000	5,564,645	4,058,000	4,200,000	94.0%	103.5%
330 Intergov't Revenue	2,771,593	2,763,326	998,720	3,540,386	3,093,502	111.9%	87.4%
340 Chrgs f/Goods & Svcs	1,019,444	1,232,000	954,615	1,166,000	1,297,500	105.3%	111.3%
360 Miscellaneous Revenues	66,285	55,900	57,295	89,900	110,400	197.5%	122.8%
Total Revenues	<u>8,214,226</u>	<u>8,519,226</u>	<u>7,575,274</u>	<u>8,854,286</u>	<u>8,701,402</u>	102.1%	98.3%

### Fund Balance

Beginning Balance	1,498,991	1,923,362	1,923,362	1,923,362	2,850,603	148.2%	148.2%
Revenues Less Expenditures	424,372	(96,021)	(204,640)	927,240	332,637	346.4%	35.9%
Ending Balance	<u>\$ 1,923,362</u>	<u>\$ 1,827,341</u>	<u>\$ 1,718,722</u>	<u>\$ 2,850,603</u>	<u>\$ 3,183,239</u>	174.2%	111.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 2,645,607	\$ 2,781,143	\$ 2,642,083	\$ 2,688,112	\$ 2,791,728	100.4%	33.4%
200 Benefits	1,272,881	1,293,373	1,099,642	1,291,373	1,331,027	102.9%	15.9%
Sub-Total Salaries & Benefits	3,918,488	4,074,516	3,741,726	3,979,485	4,122,755	101.2%	49.3%
300 Operating Supplies	943,673	1,168,714	701,332	758,500	835,000	71.4%	10.0%
400 Professional Svcs & Chgs	2,644,319	2,900,466	2,908,536	2,717,510	2,946,413	101.6%	35.2%
500 Intergovernmental Svcs	283,375	471,551	428,281	471,551	464,597	98.5%	5.6%
600 Capital Outlay	-	-	39	-	-	n/a	n/a
Total Expenditures	<u>\$ 7,789,855</u>	<u>\$ 8,615,247</u>	<u>\$ 7,779,914</u>	<u>\$ 7,927,046</u>	<u>\$ 8,368,765</u>	97.1%	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 - 453

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
453 Ellensburg Operations	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
320 Fuel	\$ 240	\$ -	\$ -	\$ -	\$ -	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	7,831	2,000	-	2,000	2,000	100.0%	100.0%
480 Repairs & Maintenance	(5,570)	-	23,867	-	-	n/a	n/a
490 Miscellaneous	-	4,000	23	4,000	4,000	100.0%	100.0%
Total	2,261	6,000	23,890	6,000	6,000	100.0%	100.0%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	276,657	471,551	428,281	471,551	464,597	98.5%	98.5%
Total Expenditures	<u>\$ 279,158</u>	<u>\$ 477,551</u>	<u>\$ 452,172</u>	<u>\$ 477,551</u>	<u>\$ 470,597</u>	98.5%	98.5%

### Transit Management - 454

This service unit provides for fixed route transit services.

*Account 120 Overtime* – Overtime in this service unit is primarily due to holiday & shuttle services, and employee meetings. It is sometimes used to cover service when there are employment shortages due to illness. Overtime accounts for not only the half time, but the full hour as well.

*Account 130 Special Pay* – The areas that require special pay frequently are employees filling in at higher positions. The bilingual special pay and premium time (after 6pm) is also charged to these accounts. 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>454 Transit Management</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 135,000	\$ 145,325	\$ 141,178	\$ 143,245	\$ -	0.0%	0.0%
120 Overtime	1,094	2,000	2,058	2,000	2,000	100.0%	100.0%
130 Special Pay	15,365	15,300	16,701	16,500	3,000	19.6%	18.2%
140 Retire/Term Cashout	11,685	10,000	1,048	10,000	10,000	100.0%	100.0%
Total	163,144	172,625	160,985	171,745	15,000	8.7%	8.7%
200 Benefits	75,886	90,932	71,547	90,932	-	0.0%	0.0%
300 Operating Supplies							
310 Office/Oper Supplies	76,474	22,714	20,881	26,000	20,000	88.1%	76.9%
320 Fuel Consumed	638,748	715,000	406,413	450,000	504,000	70.5%	112.0%
350 Small Tools & Equip	31,167	100,000	62,829	100,000	75,000	75.0%	75.0%
Total	746,389	837,714	490,123	576,000	599,000	71.5%	104.0%
400 Professional Svcs & Chgs							
450 Rentals & Leases	88,690	88,690	88,690	88,690	90,907	102.5%	102.5%
480 Repairs & Maintenance	721,593	662,801	738,769	688,801	691,700	104.4%	100.4%
Total	810,283	751,491	827,459	777,491	782,607	104.1%	100.7%
Total Expenditures	<u>\$ 1,795,703</u>	<u>\$ 1,852,762</u>	<u>\$ 1,550,114</u>	<u>\$ 1,616,168</u>	<u>\$ 1,396,607</u>	75.4%	86.4%

#### Transit Center - 455

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>455 Transit Center</b>							
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 3,697	\$ 2,000	\$ 4,379	\$ 2,000	\$ 2,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	754	-	-	-	-	n/a	n/a
470 Public Utility Services	-	21,897	9,042	21,897	21,897	100.0%	100.0%
480 Repairs & Maintenance	12,963	10,000	9,738	10,000	10,000	100.0%	100.0%
Total	13,717	31,897	18,780	31,897	31,897	100.0%	100.0%
Total Expenditures	<u>\$ 17,414</u>	<u>\$ 33,897</u>	<u>\$ 23,160</u>	<u>\$ 33,897</u>	<u>\$ 33,897</u>	100.0%	100.0%

#### Transit Administration - 459

The purpose of this service unit it to plan, direct oversee and support he operations of the department.

*Account 120 Overtime* – Overtime in this service unit is primarily due to work performed or regular monthly meetings during the off times.

*Account 130 Special Pay* – Bilingual special pay is charged to this account.

*Account 410 Professional Services* – Funds are budgeted in this line item for professional services such as armored vehicle service for revenue collection and delivery 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>459 Transit Administration</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 301,301	\$ 359,977	\$ 362,206	\$ 362,287	\$ 348,112	96.7%	96.1%
120 Overtime	3,589	2,000	3,893	3,200	3,500	175.0%	109.4%
130 Special Pay	11,335	12,720	13,137	14,920	2,720	21.4%	18.2%
140 Retire/Term Cashout	33,786	2,292	-	2,292	69,692	n/a	3040.7%
Total	350,011	376,989	379,236	382,699	424,024	112.5%	110.8%
200 Benefits	116,147	138,431	144,588	138,431	133,690	96.6%	96.6%
300 Operating Supplies							
310 Office/Oper Supplies	3,659	5,000	7,748	5,000	5,000	100.0%	100.0%
350 Small Tools & Equip	4,677	7,000	30,881	20,000	20,000	285.7%	100.0%
Total	8,336	12,000	38,629	25,000	25,000	208.3%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	643,467	676,203	697,940	692,203	729,130	107.8%	105.3%
420 Communications	4,425	5,599	4,076	4,399	4,499	80.4%	102.3%
430 Trans & Training	836	4,000	5,048	6,000	6,000	150.0%	100.0%
440 Taxes & Assessments	2,552	500	-	500	500	100.0%	100.0%
470 Public Utility Services	15,388	-	-	-	-	n/a	n/a
490 Miscellaneous	85,388	157,560	148,343	155,560	162,574	103.2%	104.5%
Total	752,055	843,862	855,406	858,662	902,703	107.0%	105.1%
Total Expenditures	<u>\$ 1,226,549</u>	<u>\$ 1,371,282</u>	<u>\$ 1,417,859</u>	<u>\$ 1,404,792</u>	<u>\$ 1,485,417</u>	108.3%	105.7%

### Transit Planning - 460

This account is setup for transit development. Typically, planning, engineering, architecture, and other professional expenses for capital development.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>460 Transit Planning</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 4,750	\$ 4,000	\$ -	\$ -	\$ 4,000	100.0%	n/a

### Customer Service / Marketing - 461

This account is setup to allow Yakima Transit to advertise services, promotional events, printing the bus book and other related items.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>461 Customer Svc/Marketing</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 55,160	\$ 60,000	\$ 71,967	\$ 60,000	\$ 60,000	100.0%	100.0%
430 Trans & Training	649	6,000	7,162	5,000	4,000	66.7%	80.0%
490 Miscellaneous	35,060	32,000	31,847	32,000	32,000	100.0%	100.0%
Total Expenditures	<u>\$ 90,869</u>	<u>\$ 98,000</u>	<u>\$ 110,976</u>	<u>\$ 97,000</u>	<u>\$ 96,000</u>	98.0%	99.0%

### Transit Operations - 462

These accounts reflect Yakima Transit's Fixed-Route operations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>462 Transit Operations</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 1,788,775	\$ 2,018,749	\$ 1,810,702	\$ 1,860,771	\$ 2,219,236	109.9%	119.3%
120 Overtime	117,749	40,000	98,963	80,000	80,000	200.0%	100.0%
130 Special Pay	122,930	141,720	136,996	143,000	22,408	15.8%	15.7%
140 Retire/Term Cashout	102,998	31,060	55,201	49,896	31,060	100.0%	62.2%
Total	2,132,452	2,231,529	2,101,862	2,133,667	2,352,704	105.4%	110.3%
200 Benefits	1,080,848	1,064,010	883,507	1,062,010	1,197,337	112.5%	112.7%
300 Operating Supplies							
310 Office/Oper Supplies	22	1,000	19	1,000	1,000	100.0%	100.0%
400 Professional Svcs & Chgs							
420 Communications	13,999	15,256	16,036	18,000	13,000	85.2%	72.2%
490 Miscellaneous	2,537	3,500	162	2,000	2,000	57.1%	100.0%
Total	16,536	18,756	16,198	20,000	15,000	80.0%	75.0%
Total Expenditures	<u>\$ 3,229,859</u>	<u>\$ 3,315,295</u>	<u>\$ 3,001,586</u>	<u>\$ 3,216,678</u>	<u>\$ 3,566,041</u>	107.6%	110.9%

### Van Pool Operations - 463

These accounts are setup for Yakima Transit's Vanpool program.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>463 Van Pool Operations</b>							
Expenses							
300 Operating Supplies							
320 Fuel	\$ 55,505	\$ 120,000	\$ 60,199	\$ 55,000	\$ 62,000	51.7%	112.7%



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
463 Van Pool Operations	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
430 Trans & Training	72	-	68	-	-	n/a	n/a
480 Repairs & Maintenance	51,369	65,000	55,238	45,000	55,000	84.6%	122.2%
490 Miscellaneous	809	3,000	506	1,000	1,000	33.3%	100.0%
Total	52,250	68,000	55,812	46,000	56,000	82.4%	121.7%
Total Expenditures	<u>\$ 107,755</u>	<u>\$ 188,000</u>	<u>\$ 116,011</u>	<u>\$ 101,000</u>	<u>\$ 118,000</u>	62.8%	116.8%

#### Van Pool Insurance - 464

Yakima Transit's Vanpool insurance expenses are included in this service unit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
464 Van Pool Insurance	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 52,300	\$ 57,530	\$ 57,530	\$ 57,530	\$ 63,283	110.0%	110.0%

#### Dial-a-Ride Operations - 465

These accounts are setup to provide for Yakima Transit's Dial-A-Ride program. The service is contracted out, yet there are still some other expenses that Yakima Transit pays for separate from the contracted rate that include items like insurance, fuel, major repairs, and minor supplies.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
465 Dial-a-Ride Operations	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
320 Fuel	\$ 120,084	\$ 190,000	\$ 107,983	\$ 96,500	\$ 96,000	50.5%	99.5%
400 Professional Svcs & Chgs							
410 Professional Services	769,471	950,000	843,342	750,000	900,000	94.7%	120.0%
480 Repairs & Maintenance	43,339	29,000	58,953	30,000	39,000	134.5%	130.0%
490 Miscellaneous	-	-	-	1,000	4,000	n/a	400.0%
Total	812,811	979,000	902,295	781,000	943,000	96.3%	120.7%
500 Intergovernmental Svcs							
520 Intergov't Debt	6,718	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 939,613</u>	<u>\$ 1,169,000</u>	<u>\$ 1,010,278</u>	<u>\$ 877,500</u>	<u>\$ 1,039,000</u>	88.9%	118.4%

#### Dial-a-Ride Customer Service - 466

These accounts represent Yakima Transit's charges for technology and equipment upgrades, like cameras, safety securements, GIS equipment, and other related items. 2016 includes the Strategic Initiative to purchase passenger counters for the Dial-a-Ride program.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>466 Dial-a-Ride Customer Svc</b>							
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 9,398	\$ 6,000	\$ -	\$ 3,000	\$ 50,000	833.3%	1666.7%
400 Professional Svcs & Chgs							
410 Professional Services	187	2,000	-	2,000	2,000	100.0%	100.0%
600 Capital Outlay							
640 Machinery & Equipment	-	-	39	-	-	n/a	n/a
Total Expenditures	<u>\$ 9,585</u>	<u>\$ 8,000</u>	<u>\$ 39</u>	<u>\$ 5,000</u>	<u>\$ 52,000</u>	650.0%	1040.0%

### Dial-a-Ride Insurance - 467

Yakima Transit's Dial-A-Ride insurance expenses are in this service unit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>467 Dial-a-Ride Insurance</b>							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 36,300	\$ 39,930	\$ 39,930	\$ 39,930	\$ 43,923	110.0%	110.0%
430 Trans & Training	-	-	260	-	-	n/a	n/a
Total	<u>\$ 36,300</u>	<u>\$ 39,930</u>	<u>\$ 40,190</u>	<u>\$ 39,930</u>	<u>\$ 43,923</u>	110.0%	110.0%

### 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Revenue</b>							
Beginning Balance	\$ 1,498,991	\$ 1,923,362	\$ 1,923,362	\$ 1,923,362	\$ 2,850,603	148.2%	148.2%
310 Taxes	4,356,905	4,468,000	5,564,645	4,058,000	4,200,000	94.0%	103.5%
330 Intergov't Revenue	2,771,593	2,763,326	998,720	3,540,386	3,093,502	111.9%	87.4%
340 Chrgs f/Goods & Svcs	1,019,444	1,232,000	954,615	1,166,000	1,297,500	105.3%	111.3%
360 Miscellaneous Revenues	66,285	55,900	57,295	89,900	110,400	197.5%	122.8%
Total Revenues	<u>\$ 9,713,217</u>	<u>\$ 10,442,588</u>	<u>\$ 9,498,636</u>	<u>\$ 10,777,649</u>	<u>\$ 11,552,005</u>	110.6%	107.2%

PUBLIC WORKS  
2016 BUDGET NARRATIVE

**TRANSIT CAPITAL - 464**

*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 2015, Yakima Transit spent money on technology upgrades for the buses, which included upgrading the wireless internet, live video cameras, and an upgraded passenger counter system, which will be implemented starting January 1, 2016.

In 2016, Yakima Transit intends to continue to upgrade technology on the buses; purchase seven buses, paratransit vehicles, and vanpool vehicles; purchase ten passenger shelters; and replace the office copier.

**Strategic Initiatives**

There were several initiatives funded in this department in 2016:

Purchase of seven replacement buses	\$3,094,000
Purchase of seven replacement vans	294,000
Purchase of seven new paratransit vehicles	594,000
Passenger shelters	80,000

Service Unit(s): 451 & 467

**BUDGET SUMMARY**

Dept 464 Transit Capital Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
451 Transit Capital	\$ 1,487,053	\$ 1,357,000	\$ 59,703	\$ 67,391	\$ 3,581,100	263.9%	85.8%
467 Dial-a-Ride Capital	387,713	392,000	-	126,000	594,000	151.5%	471.4%
Total Expenditures	<u>1,874,766</u>	<u>1,749,000</u>	<u>59,703</u>	<u>193,391</u>	<u>4,175,100</u>	238.7%	2158.9%
<b>Rev Summary By Type</b>							
310 Taxes	1,100,000	1,109,000	-	1,250,000	1,250,000	112.7%	100.0%
330 Intergov't Revenue	492,582	713,507	43,468	43,468	2,400,000	336.4%	5521.3%
340 Chrgs f/Goods & Svcs	-	-	-	-	147,875	n/a	n/a
360 Miscellaneous Revenues	28,300	41,000	18,244	24,000	27,000	65.9%	112.5%
370 Prop & Trust Gains	102,418	-	-	-	-	n/a	n/a
390 Other Financing Sources	612	5,000	41,910	15,000	25,000	500.0%	166.7%
Total Revenues	<u>1,723,913</u>	<u>1,868,507</u>	<u>103,622</u>	<u>1,332,468</u>	<u>3,849,875</u>	206.0%	103.5%

Dept 464 Transit Capital Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
<b>Fund Balance</b>							
Beginning Balance	2,460,220	2,309,367	2,309,367	2,309,367	3,448,444	149.3%	149.3%
Revenues Less Expenditures	(150,853)	119,507	43,919	1,139,077	(325,225)	272.1%	28.6%
Ending Balance	<u>\$ 2,309,367</u>	<u>\$ 2,428,874</u>	<u>\$ 2,353,286</u>	<u>\$ 3,448,444</u>	<u>\$ 3,123,219</u>	128.6%	90.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$ 19,644	\$ -	\$ -	\$ -	\$ -	n/a	0.0%
500 Intergovernmental Svcs	179,075	-	36,390	36,391	-	n/a	0.0%
600 Capital Outlay	1,676,047	1,749,000	23,313	157,000	4,175,100	238.7%	100.0%
Total Expenditures	<u>\$ 1,874,766</u>	<u>\$ 1,749,000</u>	<u>\$ 59,703</u>	<u>\$ 193,391</u>	<u>\$ 4,175,100</u>	238.7%	100.0%

## EXPLANATORY NARRATIVE

### Transit Capital - 451

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
451 Transit Capital	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
<b>Expenses</b>							
300 Operating Supplies							
350 Small Tools & Equip	\$ 19,644	\$ -	\$ -	\$ -	\$ -	n/a	0.0%
500 Intergovernmental Svcs							
520 Intergov't Debt	179,075	-	36,390	36,391	-	n/a	0.0%
600 Capital Outlay							
630 Impr Other Than Bldg	-	7,000	23,313	31,000	80,000	1142.9%	258.1%
640 Machinery & Equip	1,288,334	1,350,000	-	-	3,501,100	259.3%	83.9%
Total	<u>1,288,334</u>	<u>1,357,000</u>	<u>23,313</u>	<u>31,000</u>	<u>3,581,100</u>	263.9%	85.8%
Total Expenditures	<u>\$ 1,487,053</u>	<u>\$ 1,357,000</u>	<u>\$ 59,703</u>	<u>\$ 67,391</u>	<u>\$ 3,581,100</u>	263.9%	85.8%

### Dial-a-Ride Capital - 467

Yakima Transit uses this service unit to purchase new Dial-A-Ride vehicles.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>467 Dial-a-Ride Capital</b>							
Expenses							
600 Capital Outlay							
640 Machinery & Equip	\$ 387,713	\$ 392,000	\$ -	\$ 126,000	\$ 594,000	151.5%	14.2%

## Revenue

This capital fund receives 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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Revenue</b>							
Beginning Balance	\$ 2,460,220	\$ 2,309,367	\$ 2,309,367	\$ 2,309,367	\$ 3,448,444	149.3%	149.3%
310 Taxes	1,100,000	1,109,000	-	1,250,000	1,250,000	112.7%	100.0%
330 Intergov't Revenue	492,582	713,507	43,468	43,468	2,400,000	336.4%	57.5%
340 Chrgs f/Goods & Svcs	-	-	-	-	147,875	n/a	n/a
360 Miscellaneous Revenues	28,300	41,000	18,244	24,000	27,000	65.9%	112.5%
370 Prop & Trust Gains	102,418	-	-	-	-	n/a	n/a
390 Other Financing Sources	612	5,000	41,910	15,000	25,000	500.0%	166.7%
Total Revenues	<u>\$ 4,184,133</u>	<u>\$ 4,177,874</u>	<u>\$ 2,412,989</u>	<u>\$ 3,641,835</u>	<u>\$ 7,298,319</u>	174.7%	200.4%

***REFUSE - 471***

*Director of Public Works  
Refuse and Recycling Manager*

*Scott Schafer  
Loretta Zammarchi*

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**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 approximate annual tonnage collected is 32,000 tons.

The division operates with a staff of 20; thirteen solid waste drivers; 3 maintenance workers; two department assistants; one solid waste supervisor and one manager. The division operates 14.5 daily routes and maintains a fleet of 22 refuse trucks. Until the recent budget cuts in 2015, the division had a Solid Waste Code Enforcement Officer responsible for addressing illegal dumping and community clean ups. This position remains vacant for the 2016 budget.

The City of Yakima provides automated refuse carts to approximately 25,647 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 utilizing a 96 gallon cart is available to city residential customers from March 1<sup>st</sup> through November 30<sup>th</sup> of each year. The yard waste service is an optional service and currently consists of approximately 6,462 accounts. During the winter months, customers are encouraged to retain the yard waste cart for use in the spring.

Metal bins are available to City-owned facilities, multi-family residential units, and other premises where large amounts of refuse accumulate and need to be collected. The bins can be emptied multiple times throughout the week, depending upon the need of the customer. Temporary bins in two, four and six-yard capacity are also available to any city resident needing to clean up their property or to dispose of large amounts of debris that normally cannot be collected with their regular refuse service.

The Refuse Division 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.

The Solid Waste and Recycling Division is an enterprise fund. Rates are set to ensure reliable, competitively priced services for our customers. During a Study Session on July 23, 2015, the Division presented an updated rate increase proposal based on current cost of service and an anticipated deficit of \$321,999 for fiscal year 2016. Inflation, personnel costs, and equipment modernization expenses had depleted the division's reserves. It was discussed that in order to provide residential services that are fair and equitable to all residents, collection rates need to be established based upon cost of service to ensure:

- Reliable and sustainable services
- An operating reserve of 12% or 45 days
- Fund capital replacement reserves sufficient to replace assets (trucks) when needed to avoid service interruption
- Adjustments for inflation and operational costs
- Adhere to financial management policies and stewardship of public funds.

A rate increase was approved by City Council in November 2015. This was the first operational rate increase for the division in eight years. The new rates became effective December 6, 2015 and will offset the projected \$321,000 deficit the division anticipated had the rate increase not been approved.

### Strategic Initiatives

There were two initiatives funded in this department in 2016. The first was to purchase a new electronic routing system for \$25,000. The second was a refuse rate increase, varying by type of service, with an average increase of 13.2%.

Service Unit(s): 471, 472, 473, 474, 475, 476, 477, 478 & 479.

### PERFORMANCE STATISTICS

Refuse	2014 Actual	2015 Prelim	2016 Proposed Budget
Residential Cart Accounts Active	25,538	25,647	25,647
Bin Accounts Active	430	430	430
Yard Service Accounts Active	6,276	6,462	6,462
Tons of Refuse Collected Special Collection, etc. <sup>(1)</sup>	252	109	109
Tons of Refuse Collected Residential Automated Carts	25,629	25,969	25,969
Tons of Refuse Collected Bin	2,526	2,621	2,621
Tons of Refuse Collected Yard Service	3,394	3,694	3,694
Estimated Annual Cost Per Account Collected Special Collection	\$11.98	\$11.70	\$11.70
Estimated Annual Cost Per Account Collected Residential Auto. Cart	\$180.43	\$181.84	\$208.27
Estimated Annual Cost Per Account Collected Bin	\$1,257.51	\$1,225.55	\$1,283.31
Estimated Annual Cost Per Account Collected Yard Service	\$103.17	\$98.73	\$108.02

- (1) Special collections include litter, illegal dumping, special hauls, fall leaf collection, etc. Due to budget cuts in the 2015 budget, activities in this area were significantly reduced.

### AUTHORIZED PERSONNEL

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1266	Refuse and Recycling Manager	1.00	1.00	1.00
8434	Solid Waste Code Compliance Officer <sup>(1)</sup>	1.00	0.00	0.00
7122	Department Assistant II	2.00	2.00	2.00
8433	Solid Waste Collector / Driver <sup>(2)</sup>	12.00	13.00	13.00

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
8641	Solid Waste Maintenance Worker <sup>(2)</sup>	3.50	3.00	3.00
14101	Solid Waste Supervisor	1.00	1.00	1.00
<b>Total Personnel</b>		<b>20.50</b>	<b>20.00</b>	<b>20.00</b>

(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)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
471 Recycling Pilot	\$ 85,425	\$ -	\$ -	\$ -	\$ -	n/a	n/a
472 Residential Routes Ops	2,858,782	3,045,034	2,909,342	2,955,998	3,137,073	103.0%	106.1%
473 Special Containers	58,693	66,625	65,159	66,625	69,937	105.0%	105.0%
474 Facility Maintenance	42,884	42,884	42,884	42,884	43,956	102.5%	102.5%
475 Fall Leaf Program	36,577	-	80	80	-	n/a	n/a
476 Shop Operations	560,000	630,000	630,000	630,000	795,000	126.2%	126.2%
477 Refuse Taxes & Interfund	1,594,308	1,553,718	1,578,349	1,623,368	1,789,946	115.2%	110.3%
478 Administration	401,147	324,892	318,585	328,256	359,151	110.5%	109.4%
479 PW Insurance & Interfund	222,425	214,034	214,034	214,034	230,095	107.5%	107.5%
Total Expenditures	<u>5,860,242</u>	<u>5,877,188</u>	<u>5,758,433</u>	<u>5,861,246</u>	<u>6,425,158</u>	109.3%	109.6%

### Rev Summary By Type

330 Intergovernmental	37,500	-	-	-	-	n/a	n/a
340 Chrgs f/Goods & Svcs	5,819,714	5,831,599	5,719,458	5,823,516	6,594,262	113.1%	113.2%
350 Non-Court Fines & Forf	2,150	2,000	1,100	2,000	-	0.0%	0.0%
360 Miscellaneous Revenues	1,018	1,000	4,020	2,400	1,000	100.0%	41.7%
Total Revenues	<u>5,860,382</u>	<u>5,834,599</u>	<u>5,724,578</u>	<u>5,827,916</u>	<u>6,595,262</u>	113.0%	113.2%

### Fund Balance

Beginning Balance	282,897	283,037	283,037	283,037	249,708	88.2%	88.2%
Revenues Less Expenditures	140	(42,589)	(33,855)	(33,330)	170,104	399.4%	510.4%
Ending Balance	<u>\$ 283,037</u>	<u>\$ 240,449</u>	<u>\$ 249,183</u>	<u>\$ 249,708</u>	<u>\$ 419,812</u>	174.6%	168.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	%
Exp Summary By Type	Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 1,040,272	\$ 1,069,632	\$ 1,046,410	\$ 1,070,416	\$ 1,102,770	103.1%	17.2%
200 Benefits	417,984	436,488	425,159	436,488	452,000	103.6%	7.0%
Sub-Total Salaries & Benefits	1,458,256	1,506,119	1,471,569	1,506,903	1,554,770	103.2%	24.2%
300 Operating Supplies	485,264	396,200	286,447	323,700	403,700	101.9%	6.3%
400 Professional Svcs & Chgs	3,916,722	3,974,868	4,000,417	4,030,643	4,466,688	112.4%	69.5%
Total Expenditures	<u>\$ 5,860,242</u>	<u>\$ 5,877,188</u>	<u>\$ 5,758,433</u>	<u>\$ 5,861,246</u>	<u>\$ 6,425,158</u>	109.3%	100.0%



## EXPLANATORY NARRATIVE

### Recycling Pilot - 471

Expenditures for the Pilot Curbside Recycling Program. There were no expenditures for this line item in 2015.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>471 Recycling Pilot</b>							
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 85,425	\$ -	\$ -	\$ -	\$ -	n/a	n/a

### Residential Routes Operations - 472

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>472 Residential Routes Ops</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 691,864	\$ 741,889	\$ 725,013	\$ 741,889	\$ 762,838	102.8%	102.8%
120 Overtime	29,088	34,000	32,722	34,000	34,000	100.0%	100.0%
130 Special Pay	16,951	10,250	9,187	10,250	10,250	100.0%	100.0%
140 Retire/Term Cashout	2,566	5,000	2,313	5,000	5,000	100.0%	100.0%
Total	740,469	791,139	769,235	791,139	812,088	102.6%	102.6%
200 Benefits	314,139	340,205	330,421	340,205	347,116	102.0%	102.0%
300 Operating Supplies							
310 Office & Oper Supplies	8,566	12,500	15,289	12,500	12,500	100.0%	100.0%
320 Fuel	299,252	300,000	192,377	205,000	225,000	75.0%	109.8%
350 Small Tools & Equip	57,490	82,500	77,673	105,000	165,000	200.0%	157.1%
Total	365,308	395,000	285,340	322,500	402,500	101.9%	124.8%
400 Professional Svcs & Chgs							
420 Communications	10,950	15,625	8,310	12,500	30,000	192.0%	240.0%
470 Public Utility Services	942,822	1,039,715	965,324	1,000,000	1,039,715	100.0%	104.0%
480 Repairs & Maintenance	484,372	462,500	550,585	488,804	504,804	109.1%	103.3%
490 Miscellaneous	722	850	127	850	850	100.0%	100.0%
Total	1,438,866	1,518,690	1,524,346	1,502,154	1,575,369	103.7%	104.9%
Total Expenditures	<u>\$2,858,782</u>	<u>\$3,045,034</u>	<u>\$2,909,342</u>	<u>\$2,955,998</u>	<u>\$3,137,073</u>	103.0%	106.1%

### Special Containers - 473

Expenditures for bin collection operations, including salaries and benefits.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
473 Special Containers	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 38,125	\$ 43,951	\$ 44,119	\$ 43,951	\$ 47,011	107.0%	107.0%
120 Overtime	2,524	3,200	1,868	3,200	3,200	100.0%	100.0%
130 Special Pay	1,000	1,000	503	1,000	1,000	100.0%	100.0%
Total	41,649	48,151	46,490	48,151	51,211	106.4%	106.4%
200 Benefits	17,044	18,474	18,669	18,474	18,726	101.4%	101.4%
Total Expenditures	<u>\$ 58,693</u>	<u>\$ 66,625</u>	<u>\$ 65,159</u>	<u>\$ 66,625</u>	<u>\$ 69,937</u>	105.0%	105.0%

### Facility Maintenance - 474

Expenditures for interfund charges for the garage/plant facility.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
474 Facility Maintenance	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
420 Communications	\$ 42,884	\$ 42,884	\$ 42,884	\$ 42,884	\$ 43,956	102.5%	102.5%

### Fall Leaf Program - 475

Expenditures related to the Fall Leaf Pick Up. This program was eliminated in the 2015 budget due to lack of adequate funding.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
475 Fall Leaf Program	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 34,256	\$ -	\$ -	\$ -	\$ -	n/a	n/a
400 Professional Svcs & Chgs							
470 Public Utility Services	2,321	-	80	80	-	n/a	n/a
Total Expenditures	<u>\$ 36,577</u>	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ 80</u>	<u>\$ -</u>	n/a	n/a

### Shop Operations - 476

Expenditures for vehicle replacement reserve.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>476 Shop Operations</b>							
Expenses							
400 Professional Svcs & Chgs							
Transfers Out	\$ 560,000	\$ 630,000	\$ 630,000	\$ 630,000	\$ 795,000	126.2%	126.2%

#### Refuse Taxes & Interfund - 477

Expenditures related to professional services, including interfund charges paid for city services; interfund payment to the city for the in lieu tax set at 15% of the divisions' revenue; interfund payment to utility billing for customer services and state/county taxes and assessments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0	2015	0	2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>477 Refuse Taxes &amp; Interfund</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 272,311	\$ 301,123	\$ 310,372	\$ 301,123	\$ 318,625	105.8%	105.8%
420 Communications	4,596	5,521	3,048	5,521	5,521	100.0%	100.0%
440 Taxes & Assessments	1,158,651	1,054,474	1,075,540	1,124,124	1,223,200	116.0%	108.8%
490 Miscellaneous	158,749	192,600	189,388	192,600	242,600	126.0%	126.0%
Total Expenditures	<u>\$1,594,308</u>	<u>\$1,553,718</u>	<u>\$1,578,349</u>	<u>\$1,623,368</u>	<u>\$1,789,946</u>	115.2%	110.3%

#### Administration - 478

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>478 Administration</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 235,499	\$ 218,242	\$ 217,475	\$ 218,242	\$ 228,221	104.6%	104.6%
120 Overtime	7,636	7,000	8,169	7,000	7,000	100.0%	100.0%
130 Special Pay	2,894	2,099	1,709	2,099	1,250	59.6%	59.6%
140 Retire/Term Cashout	12,124	3,000	3,332	3,784	3,000	100.0%	79.3%
Total	258,153	230,341	230,685	231,125	239,471	104.0%	103.6%
200 Benefits	86,801	77,809	76,068	77,809	86,158	110.7%	110.7%
300 Operating Supplies							
310 Office & Oper Supplies	274	1,200	1,108	1,200	1,200	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>478 Administration</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
400 Professional Svcs & Chgs							
410 Professional Services	43,915	-	835	6,500	6,500	n/a	100.0%
420 Communications	5,892	2,042	6,631	2,122	3,822	187.2%	180.1%
430 Trans & Training	50	2,500	1,597	2,500	6,000	240.0%	240.0%
490 Miscellaneous	6,061	11,000	1,660	7,000	16,000	145.5%	228.6%
Total	55,919	15,542	10,724	18,122	32,322	208.0%	178.4%
Total Expenditures	<u>\$ 401,147</u>	<u>\$ 324,892</u>	<u>\$ 318,585</u>	<u>\$ 328,256</u>	<u>\$ 359,151</u>	110.5%	109.4%

### PW Insurance & Interfund - 479

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
<b>479 PW Insurance &amp; Interfund</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 129,813	\$ 142,794	\$ 142,794	\$ 142,794	\$ 157,074	110.0%	110.0%
490 Miscellaneous	92,612	71,240	71,240	71,240	73,021	102.5%	102.5%
Total Expenditures	<u>\$ 222,425</u>	<u>\$ 214,034</u>	<u>\$ 214,034</u>	<u>\$ 214,034</u>	<u>\$ 230,095</u>	107.5%	107.5%

### Revenue

The following is a recap of Refuse revenues by detailed account classification.

#### REVENUES

	2014	2015	2016
	Actual	Amended Budget	Proposed Budget
Dept of Ecology – Coordinated Prev. Grant	\$ 37,500	\$ -	\$ -
County / City Departments	96,828	102,016	112,639
Container Service	388,273	424,973	439,186
Automated Residential Service	4,667,016	4,663,610	5,341,437
Special Haul	4,492	3,000	3,000
Yard Refuse	663,105	638,000	698,000
Shopping Cart Reg. Revenue	2,150	2,000	-
Miscellaneous	45	-	-
Recycling Revenue	972	1,000	1,000
<b>Total</b>	<u>5,860,381</u>	<u>5,834,599</u>	<u>6,595,262</u>
Beginning Unencumbered Balance	282,897	283,037	249,708
<b>Total Estimated Resources All Service</b>	<u>\$6,143,278</u>	<u>\$6,117,636</u>	<u>\$6,844,970</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
Revenue	2014	Amended	2015	Estimated	Projected	from	from
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 282,897	\$ 283,037	\$ 283,037	\$ 283,037	\$ 249,708	88.2%	88.2%
330 Intergovernmental	37,500	-	-	-	-	n/a	n/a
340 Chrgs f/Goods & Svcs	5,819,714	5,831,599	5,719,458	5,823,516	6,594,262	113.1%	113.2%
350 Non-Court Fines & Forf	2,150	2,000	1,100	2,000	-	0.0%	0.0%
360 Miscellaneous Revenues	1,018	1,000	4,020	2,400	1,000	100.0%	41.7%
Total Revenues	<u>\$6,143,279</u>	<u>\$6,117,636</u>	<u>\$6,007,615</u>	<u>\$6,110,953</u>	<u>\$6,844,970</u>	111.9%	112.0%

***EQUIPMENT RENTAL / CAPITAL - 551***

*Director of Public Works  
Fleet and Facilities Manager*

*Scott Schafer  
Richard Wonner*

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**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 2015 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 2016 shop rate is \$96.50 for Technicians and \$50.00 for Lube Techs. 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 2016 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 three initiatives funded in this department in 2015. The first was for fleet vehicle additions and replacement for the City (\$1,395,000), the second was Mechanic training (\$7,500) and the third was for shop upgrades in the amount of \$45,000.

Service Unit(s): 551, 552, 553, 554 & 559.

### **AUTHORIZED PERSONNEL**

<b>Class Code</b>	<b>Position Title</b>	<b>2014 Actual</b>	<b>2015 Amended Budget</b>	<b>2016 Proposed Budget</b>
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 <sup>(1)</sup>	6.00	7.00	7.00
8213	Automotive Storekeeper	1.00	1.00	1.00
12102	Mechanic II <sup>(1)</sup>	0.00	1.00	1.00
12103	Equipment Supervisor	1.00	1.00	1.00
<b>Total Personnel <sup>(2)</sup></b>		<b>12.00</b>	<b>14.00</b>	<b>14.00</b>

(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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
551 Administration	\$ 306,276	\$ 310,945	\$ 322,733	\$ 323,892	\$ 334,376	107.5%	103.2%
552 ER Reserves	1,367,131	-	1,690,692	1,811,041	1,560,000	n/a	86.1%
553 Fleet Maintenance / Shop	765,646	913,088	871,873	913,088	1,022,842	112.0%	112.0%
554 Fleet Maintenance / Stores	2,042,888	2,518,913	1,303,008	1,499,496	1,629,205	64.7%	108.7%
559 Replacement Reserve	139,977	1,954,972	139,466	143,931	158,875	8.1%	110.4%
Total Expenditures	<u>4,621,919</u>	<u>5,697,917</u>	<u>4,327,772</u>	<u>4,691,447</u>	<u>4,705,298</u>	82.6%	100.3%
<b>Rev Summary By Type</b>							
340 Chrgs f/Goods & Svcs	3,102,793	3,250,000	2,560,684	2,850,000	2,925,000	90.0%	102.6%
360 Miscellaneous Revenues	1,346,637	2,120,358	1,535,352	1,573,358	1,745,442	82.3%	110.9%
370 Prop & Trust Gains	(20,632)	-	(70,635)	-	-	n/a	n/a
390 Other Financing Sources	98,520	42,500	16,172	52,500	52,500	123.5%	100.0%
Transfers In	-	200,000	-	200,000	-	0.0%	0.0%
Total Revenues	<u>4,527,317</u>	<u>5,612,858</u>	<u>4,041,573</u>	<u>4,675,858</u>	<u>4,722,942</u>	84.1%	101.0%
<b>Fund Balance</b>							
Beginning Balance	4,400,258	4,305,656	4,305,656	4,305,656	4,290,067	99.6%	99.6%
Revenues Less Expenditures	(94,602)	(85,059)	(286,199)	(15,589)	17,644	20.7%	113.2%
Ending Balance	<u>\$4,305,656</u>	<u>\$4,220,597</u>	<u>\$4,019,457</u>	<u>\$4,290,067</u>	<u>\$4,307,711</u>	102.1%	100.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 712,006	\$ 801,424	\$ 764,591	\$ 801,424	\$ 947,062	118.2%	20.1%
200 Personnel Benefits	261,058	318,896	301,398	318,896	328,657	103.1%	7.0%
Sub-Total Salaries & Benefits	973,064	1,120,320	1,065,989	1,120,320	1,275,719	113.9%	27.1%
300 Operating Supplies	1,903,479	2,439,353	1,229,834	1,417,800	1,502,800	61.6%	31.9%
400 Professional Svcs & Chgs	278,906	285,337	298,808	299,837	309,913	108.6%	6.6%
600 Capital Outlays	1,454,604	1,841,041	1,721,275	1,841,624	1,605,000	87.2%	34.1%
Transfers Out	11,866	11,866	11,866	11,866	11,866	100.0%	0.3%
Total Expenditures	<u>\$4,621,919</u>	<u>\$5,697,917</u>	<u>\$4,327,772</u>	<u>\$4,691,447</u>	<u>\$4,705,298</u>	82.6%	100.0%

## EXPLANATORY NARRATIVE

### Administration - 551

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 included in this line item are newspaper notices, calls to bid and surplus equipment notices.



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
551 Administration	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 33,623	\$ 34,423	\$ 34,423	\$ 34,423	\$ 35,283	102.5%	102.5%
140 Retire/Term Cashout	867	1,000	910	1,000	1,000	100.0%	100.0%
Total	34,490	35,423	35,333	35,423	36,283	102.4%	102.4%
200 Benefits	8,879	9,460	9,435	9,460	9,693	102.5%	102.5%
300 Operating Supplies							
310 Office & Oper Supplies	577	1,000	1,088	1,000	1,000	100.0%	100.0%
320 Fuel	4,339	4,353	3,113	2,800	2,800	64.3%	100.0%
Total	4,916	5,353	4,202	3,800	3,800	71.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	5,026	250	321	250	250	100.0%	100.0%
420 Communications	2,377	3,246	3,556	3,246	2,746	84.6%	84.6%
430 Trans & Training	254	5,000	667	5,000	7,500	150.0%	150.0%
450 Rentals & Leases	133,437	133,437	133,437	133,437	136,773	102.5%	102.5%
470 Public Utility Services	1,355	1,260	1,441	1,260	1,260	100.0%	100.0%
480 Repairs & Maintenance	19,199	17,850	31,892	29,850	24,850	139.2%	83.2%
490 Miscellaneous	84,478	87,800	90,583	90,300	99,355	113.2%	110.0%
Total	246,125	248,843	261,897	263,343	272,734	109.6%	103.6%
Transfers Out	11,866	11,866	11,866	11,866	11,866	100.0%	100.0%
Total Expenditures	\$ 306,276	\$ 310,945	\$ 322,733	\$ 323,892	\$ 334,376	107.5%	103.2%

## ER Reserves - 552

The 2016 replacement budget allocation is used to purchase vehicles and/or pieces of equipment.

*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 2016.

### EQUIPMENT RENTAL REPLACEMENTS/ADDITIONS

Division	Description	Replacing	2016 Budget	Fund Total
Info Technology	Full Size SUV 4X4	Addition	\$35,000	\$35,000
Parks & Recreation	Trim Mower	ER5202	25,000	
	¾ Ton Pickup w/Plow	ER2232	40,000	65,000
Streets & Traffic	Cat 430 Backhoe	ER6079	150,000	
	¾ Ton Crew Cab w/Plow	ER2281	50,000	
	Full Size SUV 4x4	ER2243	35,000	235,000
Water & Irrigation	Full Size ½ Ton Ext Cab 4x4	ER2312	30,000	
	Full Size ½ Ton Ext Cab 4x4	ER2251	30,000	
	Cat 430 Backhoe - Water	ER6077	150,000	
	Cat 430 Backhoe - Irrigation	ER6073	150,000	
	K&K Signboard	Addition	20,000	380,000
Refuse	Automated Sideloaded Refuse Truck	ER3244	315,000	
	Automated Sideloaded Refuse Truck	ER3261	315,000	
	Automated Sideloaded Refuse Chassis	n/a	165,000	
	Container Carrier	Addition	50,000	845,000
<b>Total</b>				<b>\$1,560,000</b>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>552 ER Reserves</b>							
Expenses							
600 Capital Outlay							
640 Machinery & Equipment	\$ 1,367,131	\$ -	\$ 1,690,692	\$ 1,811,041	\$ 1,560,000	n/a	86.1%

### Fleet Maintenance / Shop - 553

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>553 Fleet Maintenance / Shop</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 485,586	\$ 595,107	\$ 560,000	\$ 595,107	\$ 624,636	105.0%	105.0%
120 Overtime	10,244	7,000	10,007	7,000	7,000	100.0%	100.0%
130 Special Pay	20,388	15,000	12,632	15,000	15,000	100.0%	100.0%
140 Retire/Term Cashout	16,188	3,000	4,100	3,000	76,000	2533.3%	2533.3%
Total	532,406	620,107	586,739	620,107	722,636	116.5%	116.5%
200 Benefits	201,950	257,381	240,633	257,381	264,606	102.8%	102.8%
300 Operating Supplies							
310 Office & Oper Supplies	17,725	16,000	25,146	19,000	16,000	100.0%	84.2%
350 Small Tools & Equip	9,000	14,000	11,730	11,000	14,000	100.0%	127.3%
Total	26,725	30,000	36,876	30,000	30,000	100.0%	100.0%
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	5	5,000	1,346	5,000	5,000	100.0%	100.0%
490 Miscellaneous	4,561	600	6,278	600	600	100.0%	100.0%
Total	4,566	5,600	7,625	5,600	5,600	100.0%	100.0%
Total Expenditures	\$ 765,646	\$ 913,088	\$ 871,873	\$ 913,088	\$ 1,022,842	112.0%	112.0%

### Fleet Maintenance / Stores - 554

This service unit supports activities related to the purchase of parts and operating supplies required to maintain the City's fleet of vehicles and equipment.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
554 Fleet Maintenance / Stores	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 51,437	\$ 52,738	\$ 52,738	\$ 52,738	\$ 54,039	102.5%	102.5%
120 Overtime	6,141	3,500	2,597	3,500	3,500	100.0%	100.0%
130 Special Pay	1,022	1,000	511	1,000	1,000	100.0%	100.0%
140 Retire/Term Cashout	-	-	1,627	-	28,000	n/a	n/a
Total	58,599	57,238	57,472	57,238	86,539	151.2%	151.2%
200 Benefits	23,615	24,181	24,311	24,181	25,172	104.1%	104.1%
300 Operating Supplies							
310 Office & Oper Supplies	1,723	3,000	-	3,000	3,000	100.0%	100.0%
340 Items Pchsd f/Resale	1,868,700	2,400,000	1,188,613	1,380,000	1,465,000		
350 Small Tools & Equip	1,416	1,000	144	1,000	1,000	100.0%	100.0%
Total	1,871,838	2,404,000	1,188,757	1,384,000	1,469,000	61.1%	106.1%
400 Professional Svcs & Chgs							
420 Communications	1,354	1,000	1,391	1,000	1,000	100.0%	100.0%
470 Public Utility Services	-	1,000	-	1,000	1,000	100.0%	100.0%
480 Repairs & Maintenance	9	1,133	-	1,133	1,133	100.0%	100.0%
490 Miscellaneous	-	361	495	361	361	100.0%	100.0%
Total	1,363	3,494	1,886	3,494	3,494	100.0%	100.0%
600 Capital Outlay							
640 Machinery & Equipment	87,473	30,000	30,583	30,583	45,000	150.0%	147.1%
Total Expenditures	<u>\$ 2,042,888</u>	<u>\$ 2,518,913</u>	<u>\$ 1,303,008</u>	<u>\$ 1,499,496</u>	<u>\$ 1,629,205</u>	64.7%	108.7%

### Replacement Reserve - 559

This service unit supports activities related to the specification, acquisition and disposal of the fleet's vehicles and equipment.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
559 Replacement Reserve	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 84,236	\$ 86,157	\$ 83,158	\$ 86,157	\$ 88,105	102.3%	102.3%
120 Overtime	586	700	365	700	700	100.0%	100.0%
130 Special Pay	450	300	225	300	300	100.0%	100.0%
140 Retire/Term Cashout	1,239	1,500	1,300	1,500	12,500	833.3%	833.3%
Total	86,511	88,657	85,047	88,657	101,605	114.6%	114.6%
200 Benefits	26,614	27,874	27,019	27,874	29,185	104.7%	104.7%
400 Professional Svcs & Chgs							
490 Miscellaneous	26,852	27,400	27,400	27,400	28,085	102.5%	102.5%
600 Capital Outlay							
640 Machinery & Equipment	-	1,811,041	-	-	-	0.0%	n/a
Total Expenditures	<u>\$ 139,977</u>	<u>\$ 1,954,972</u>	<u>\$ 139,466</u>	<u>\$ 143,931</u>	<u>\$ 158,875</u>	8.1%	110.4%

## 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 2016 year-end replacement fund balances within the Equipment Rental fund.

### REPLACEMENT FUND BALANCES

<b>Fund</b>	<b>Division</b>	<b>Projected 2016 Balance</b>
160	Human Resources	\$669
210	Environmental Planning	10,938
220	Code Administration	4,619
650	Utilities	49,858
700	Engineering	85,888
125	Community Relations	48,735
131	Parks & Recreation	42,940
141	Streets	151,926
144	Cemetery	4,459
441	Stormwater	477,344
471	Refuse	167,445
473	Wastewater	1,885,740
474	Water	244,890
475	Irrigation	139,116
551	Equipment Rental	75,053
560	Public Works Administration	78,808
<b>Total</b>		<b>\$3,468,428</b>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
<b>Revenue</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Prelim</b>	<b>Estimated Year-End</b>	<b>Projected Budget</b>	<b>from 2 to 5</b>	<b>from 4 to 5</b>
Beginning Balance	\$ 4,400,258	\$ 4,305,656	\$ 4,305,656	\$ 4,305,656	\$ 4,290,067	99.6%	99.6%
340 Chrgs f/Goods & Svcs	3,102,793	3,250,000	2,560,684	2,850,000	2,925,000	90.0%	102.6%
360 Miscellaneous Revenues	1,346,637	2,120,358	1,535,352	1,573,358	1,745,442	82.3%	110.9%
370 Prop & Trust Gains	(20,632)	-	(70,635)	-	-	n/a	n/a
390 Other Financing Sources	98,520	42,500	16,172	52,500	52,500	123.5%	100.0%
Transfers In	-	200,000	-	200,000	-	0.0%	0.0%
<b>Total Revenues</b>	<b>\$ 8,927,575</b>	<b>\$ 9,918,514</b>	<b>\$ 8,347,229</b>	<b>\$ 8,981,514</b>	<b>\$ 9,013,009</b>	<b>90.9%</b>	<b>100.4%</b>

PUBLIC WORKS  
2016 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 available on a contingency basis.

Service Unit(s): 561.

**BUDGET SUMMARY**

Dept 555 Environmental Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
561 Administration	\$ 77,807	\$ 1,557,950	\$ 1,279,608	\$ 1,444,450	\$ 1,247,950	80.1%	86.4%
<b>Rev Summary By Type</b>							
340 Chrgs f/Goods & Svcs	-	1,050,000	1,026,202	1,050,000	900,000	85.7%	85.7%
360 Miscellaneous Revenues	180,722	150,000	181,303	178,000	180,000	120.0%	101.1%
390 Other Financing Sources	-	360,000	6,202	150,000	100,000	27.8%	66.7%
Total Revenues	<u>180,722</u>	<u>1,560,000</u>	<u>1,213,708</u>	<u>1,378,000</u>	<u>1,180,000</u>	75.6%	85.6%
<b>Fund Balance</b>							
Beginning Balance	524,232	627,146	627,146	627,146	560,696	89.4%	89.4%
Revenues Less Expenditures	<u>102,914</u>	<u>2,050</u>	<u>(65,900)</u>	<u>(66,450)</u>	<u>(67,950)</u>	3314.6%	102.3%
Ending Balance	<u>\$ 627,146</u>	<u>\$ 629,196</u>	<u>\$ 561,247</u>	<u>\$ 560,696</u>	<u>\$ 492,746</u>	78.3%	87.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
Exp Summary By Type	2014	Amended	2015	Estimated	Projected	from	of
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
300 Supplies	\$ -	\$ 500	\$ -	\$ -	\$ 500	100.0%	0.0%
400 Professional Svcs & Chgs	77,807	1,532,450	1,263,543	1,419,450	1,222,450	79.8%	98.0%
600 Capital Outlay	-	25,000	16,065	25,000	25,000	100.0%	2.0%
Total Expenditures	<u>\$ 77,807</u>	<u>\$ 1,557,950</u>	<u>\$ 1,279,608</u>	<u>\$ 1,444,450</u>	<u>\$ 1,247,950</u>	80.1%	100.0%

## EXPLANATORY NARRATIVES

### Administration - 561

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 480 Repairs & Maintenance* – Tiger Oil property cleanup will continue in 2016 funded primarily by a Department of Ecology grant and trust proceeds tied to the property for the purpose of environmental remediation. The only other projection for 2016 is a reserve for contingencies that may arise.

### FUND 555 EXPENDITURES - CONSTRUCTION PROJECTS

Project	2016 Projected
Project Contingency	\$100,000
Tiger Oil Cleanup	1,100,000
	<u>\$1,200,000</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
561 Administration	2014	Amended	2015	Estimated	Projected	from	from
	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ -	\$ 500	\$ -	\$ -	\$ 500	100.0%	n/a
400 Professional Svcs & Chgs							
410 Professional Services	4,494	5,000	2,275	5,000	5,000	100.0%	100.0%
430 Trans & Training	-	950	-	950	950	100.0%	100.0%
480 Repairs & Maintenance	73,088	1,425,000	1,232,494	1,312,000	1,115,000	78.2%	85.0%
490 Miscellaneous	225	101,500	28,774	101,500	101,500	80.1%	86.4%
Total	77,807	1,532,450	1,263,543	1,419,450	1,222,450	79.8%	86.1%
600 Capital Outlay							
630 Impr Other Than Bldg	-	-	12,190	-	-	n/a	n/a
640 Machinery & Equip	-	25,000	3,875	25,000	25,000	100.0%	100.0%
Total	-	25,000	16,065	25,000	25,000	100.0%	100.0%
Total Expenditures	<u>\$ 77,807</u>	<u>\$ 1,557,950</u>	<u>\$ 1,279,608</u>	<u>\$ 1,444,450</u>	<u>\$ 1,247,950</u>	80.1%	86.4%

## Revenues

Revenues consist of a DOE grant, fuel sales and the projected Tiger Oil Trust proceeds.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
Revenue	2014 Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 524,232	\$ 627,146	\$ 627,146	\$ 627,146	\$ 560,696	89.4%	89.4%
330 Intergovernmental	-	1,050,000	1,026,202	1,050,000	900,000	85.7%	85.7%
340 Chrgs f/Goods & Svcs	180,722	150,000	181,303	178,000	180,000	120.0%	101.1%
360 Miscellaneous Revenues	-	360,000	6,202	150,000	100,000	27.8%	66.7%
Total Revenues	<u>\$ 704,954</u>	<u>\$ 2,187,146</u>	<u>\$ 1,840,854</u>	<u>\$ 2,005,146</u>	<u>\$ 1,740,696</u>	79.6%	86.8%

***CITY HALL FACILITY - 224***  
GENERAL FUND

*Public Works Director  
Fleet & Facilities Manager*

*Scott Schafer  
Richard Wonner*

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**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 provide all City ID's and are constantly adding and deleting access to those 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 building access cards and services for City Hall, YPD, the Wastewater facility and the Water Treatment Plant gate.

**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 - 2015**

- Continued implementation of the design and scope of work developed by Traho Architects and Staff in 2013 for the City Hall first floor lobby, installed new Council Chambers doors, installed new handicapped Utilities counter, updated signage and reader boards, new lobby doors, repainted exterior trim, painted 2<sup>nd</sup> floor lobby and main hallway, painted basement hallways.
- Walled off Utilities to create a separate entrance for Payroll, painted the area and are currently in the process of installing new carpet and added lighting.
- Info Systems meeting room was updated with new sheetrock on the South wall, along with new carpeting.



- Replaced several faulty security cameras.
- Added trees and grasses to the North 2<sup>nd</sup> Street City Hall area in an ongoing beautification process.
- Narrowed our Phase 2 scope of work to be completed in 2016 at the WFCC.
- Replaced one rooftop HVAC unit at the SEYCC.
- Replaced Custodial room hot water tank.
- Our Street Department replaced several large sections of sidewalk that had raised and become a safety hazard close to the 2nd Street entrance of City Hall. They also replaced planter curbing in the 2<sup>nd</sup> Street median that was a safety hazard. Their willingness to help not only saved the City and our taxpayers thousands of dollars in construction costs, but also a major traffic problem due to their willingness to work on the weekend. Their quality of work is second to none.

### Strategic Initiatives

This department had one initiative for 2016 funded through Public Works Trust REET 1 (Fund 342). The following list of improvements were budgeted for 2016, which will include updates and 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.

The main objective in 2016 is to update the City Hall elevators. Other projects will be completed as the budget allows after the total elevator update costs are determined.

➤ Elevator upgrades	\$345,000
➤ Update 2 <sup>nd</sup> Floor	76,500
➤ Reseal/stripe CH parking lot	16,500
➤ Emergency generator expansion	10,000
➤ Security video cameras	9,000
➤ City Hall PA system	8,500
➤ Basement flooring	14,000
➤ Men's restroom/locker area	35,000
➤ 1 <sup>st</sup> floor main restrooms	30,000
➤ Finance remodel	40,000
➤ Contingency	<u>15,500</u>
	\$600,000

Service Unit(s): 224.

### AUTHORIZED PERSONNEL

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
8541	Building Maintenance Specialist	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
<b>Total Personnel</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## BUDGET SUMMARY

Dept 221 City Hall Maintenance	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
224 Facility Maintenance	\$399,719	\$523,868	\$496,110	\$523,676	\$505,447	96.5%	96.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$115,044	\$184,183	\$155,215	\$167,596	\$162,226	88.1%	32.1%
200 Benefits	32,834	58,006	47,276	56,902	44,935	77.5%	8.9%
Sub-Total Salaries & Benefits	147,878	242,189	202,491	224,498	207,161	85.5%	41.0%
300 Operating Supplies	17,989	25,880	21,314	21,780	26,700	103.2%	5.3%
400 Professional Svcs & Chgs	233,852	255,799	272,305	277,399	271,586	106.2%	53.7%
Total Expenditures	<u>\$399,719</u>	<u>\$523,868</u>	<u>\$496,110</u>	<u>\$523,676</u>	<u>\$505,447</u>	96.5%	100.0%

## EXPLANATORY NARRATIVES

### Facility Maintenance – 224

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* – The City Hall Building Maintenance Specialist position was filled midyear, so this position is now back to 100%. Minor changes in the salary accounts may occur because of mid-year adjustments and/or an individual employee's merit adjustments. With the change of management from Community Development to Public Works in 2015, the salary allocations of the Community Development Director and Assistant were realigned to Planning and Code Administration.

*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 2014 utility charges, as well as the 2015 and 2016 budgets. The utility charges can change from year to year as a result of weather and rate changes.

## UTILITY CHARGES

Utility Accounts	2014 Actual	2015 Amended Budget	2016 Proposed Budget
Pacific Power	\$71,270	\$73,500	\$75,700
Natural Gas	14,392	15,450	15,450
Refuse	3,344	4,253	4,635
Water, Wastewater, Irrigation & Stormwater	3,526	5,749	4,685
<b>Total Utility Charges</b>	<b>\$92,532</b>	<b>\$98,952</b>	<b>\$100,470</b>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015 Amended Budget	2015 Prelim	2015 Estimated Year-End	2016 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
<b>224 Facility Maintenance</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>		
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 97,024	\$ 177,276	\$ 147,873	\$ 156,409	\$ 152,126	85.8%	97.3%
120 Overtime	11,081	5,000	5,215	8,000	7,500	150.0%	93.8%
130 Special Pay	1,477	406	1,536	1,686	1,100	270.7%	65.2%
140 Retire/Term Cashout	5,463	1,500	592	1,500	1,500	100.0%	100.0%
Total	115,044	184,183	155,215	167,596	162,226	88.1%	96.8%
200 Benefits	32,834	58,006	47,276	56,902	44,935	77.5%	79.0%
300 Operating Supplies							
310 Office & Oper Supplies	14,661	20,880	16,878	16,880	20,800	99.6%	123.2%
320 Fuel	883	2,000	1,175	900	900	45.0%	100.0%
350 Small Tools & Equip	2,445	3,000	3,261	4,000	5,000	166.7%	125.0%
Total	17,989	25,880	21,314	21,780	26,700	103.2%	122.6%
400 Professional Svcs & Chgs							
410 Professional Services	115,410	127,263	126,424	127,263	139,889	109.9%	109.9%
420 Communications	2,194	2,619	2,688	2,409	2,109	80.5%	87.5%
430 Trans & Training	-	465	-	465	419	90.0%	90.0%
470 Public Utility Services	92,532	98,952	98,829	97,862	100,470	101.5%	102.7%
480 Repairs & Maintenance	21,847	25,500	42,995	48,400	27,800	109.0%	57.4%
490 Miscellaneous	1,868	1,000	1,368	1,000	900	90.0%	90.0%
Total	233,852	255,799	272,305	277,399	271,586	106.2%	97.9%
Total Expenditures	<u>\$399,719</u>	<u>\$523,868</u>	<u>\$496,110</u>	<u>\$523,676</u>	<u>\$505,447</u>	96.5%	96.5%

### Dedicated Revenue

The 2014 revenue consisted of the rental of City Hall facilities by the County.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015 Amended Budget	2015 Prelim	2015 Estimated Year-End	2016 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
<b>Dedicated Revenue</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>		
360 Miscellaneous Revenues	\$ 12,000	\$ -	\$ -	\$ -	\$ -	n/a	n/a

***PARKS & RECREATION OPERATING - 131***  
GENERAL GOVERNMENT

*Director of Public Works  
Parks & Recreation Manager*

*Scott Schafer  
Ken Wilkinson*

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**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.

**2015 Accomplishments Highlights**

***Park Maintenance***

- Installed irrigation and planted trees at Randall Dog Park.
- New playground built at Southeast Community Park.
- Removed old restroom and storage building at Randall Park.
- New irrigation installed after Allied Arts building was at Gilbert Park.
- Removed irrigation controllers from the old bathhouses at Miller and MLK.
- Removed old picnic shelter and concrete pad at Randall Park.
- Wildlife Viewing Deck built at Randall Park.
- New Playground built at Randall Park.
- Removed hazardous trees throughout the parks.
- Trees and shrubs planted within the parks.
- Cleaned up and removed brush and debris along Wide Hollow Creek at Randall and West Valley Parks.
- East parking lot paved at West Valley Park.
- 44<sup>th</sup> Ave. Parkway pathway repaved.
- Tahoma Cemetery roads repaved.
- Completed the landscaping at the Yakima Rotary Food Bank.
- Purchased Toro Groundmaster Rotary Mower.

***Community Recreation***

- Beyond the Bell expanded to two locations, Roosevelt and Robertson.
- Summer Day Camp served 197 youth ages 5-12.
- Received a grant from OSPI to provide reimbursement funding for snacks and lunches for our after school and summer playground programs.
- Partnered with Gymnastics Plus for Beginner Gymnastics and Winter Day Camp
- Water Park Getaway and Trek N Travel programs were successful.

- Franklin Park Summer Sunset Concert Series had great attendance.
- The 2<sup>nd</sup> year of the Viva La Musica concert series was held at Miller Park on Sunday afternoons with an expanded number of 10 concerts offered.
- The relocation of the Summer Outdoor Cinema Series to Chesterley Park was well received by the community.
- Barbershop Chorus Concert held at Franklin Park.

#### ***Fisher Park Golf Course***

- A total of 10,122 rounds of golf were played at Fisher Park Golf Course in 2015.
- Implemented a Senior Day and Fair Special at Fisher Park Golf Course.
- Fisher Park Golf Course starter house interior received a makeover with new paint and improvements to the restrooms.
- Two golf carts were purchased for use at Fisher Park Golf Course.
- Expanded the concessions in the starter house to include sandwiches.
- Parking lot expansion at Fisher Park Golf Course by the City Streets Division.
- Top dressed Fisher Park Golf Course.

#### ***Aquatics***

- Replaced filter pump shaft and motor at Lions Pool.
- Painted Lions Pool interior walls and swim tank.
- Removed 3 meter and 1 meter diving boards at Lions Pool.
- Extended the season at Franklin Pool by a month.
- Purchased climbing walls for Lions Pool.
- Facility assessment completed by Counsilman-Hunsaker for Lions Pool.
- Replaced mixed water lines at Franklin Pool.
- Purchased new automated vacuum for Lions Pool.

#### ***Seniors/Harman Center***

- Hired new Senior Center Assistant.
- New network copy machine for Harman Center office purchased by Seniors Inc.
- New flooring installed in computer lab.
- Purchased new computers and updated Wi-Fi for the computer lab.
- Purchased and installed new flat screen TV in the library.
- Installed and programmed electronic bulletin board in the lobby.
- Painted accent wall in the lobby/entrance.
- Increased programming and added fitness programs.
- Hosted annual Breakfast with Santa Claus.
- Hosted Easter Bunny Breakfast with egg hunt.

#### ***Adult& Youth Sports***

- All State & Regional Tournaments were a success.
- The 37<sup>th</sup> Annual Great Pumpkin & 25<sup>th</sup> Annual Snowball Softball Tournaments went great.
- Kept weekends at Kiwanis & Gateway full of tournaments with great numbers.
- The 2015 District 12 Little League All-Star tournament was held at Kiwanis.
- Built fenced dugouts on Field 5.
- Adult volleyball teams increased from 2014.
- Summer Volleyball League held at Chesterley 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**

- Received \$500,000 grant from RCO of Washington for Randall Park Improvement Project.
- Organized the Grand Opening ceremony for the Randall Dog Park.
- Implemented direct mail for our Summer Program Guide.

#### **2016 Major Goals**

- Resurface Kissel Park tennis courts.
- Continue renovation of Randall Park, demo & rebuild parking lots, replace restroom on 44<sup>th</sup> Ave. side, upgrade walkways, construct new picnic shelters and replace basketball court.
- Complete the update of the Tahoma Cemetery Ordinance.
- Continue to improve the Off Lease Dog Park, add picnic shelter and agility equipment.
- Demolition and removal of the Miller Park and MLK Jr. Park old bathhouses.
- Construct a storage building at Kiwanis/Gateway.
- Replace the restroom at Milroy Park.

Service Unit(s): 512, 513, 514, 515, 516, 519, 521, 522, 523, 531, 532, 533, 534, 535, 537, 538, 541, 542, 543 & 547.

#### **PERFORMANCE STATISTICS**

	<b>2014 Actual</b>	<b>2015 Prelim</b>	<b>2016 Proposed Budget</b>
<b>Fisher Park Golf Course</b>			
Number of Acres Requiring High Quality Maintenance	18	18	18
Hours of Operation per season	2,592	2,592	2,592
Total Days Open	216	216	216
Number of Rounds of Golf	11,443	10,656	10,656
Average Players Per Day	53	49	49
<b>Aquatics</b>			
Lions Attendance	41,248	41,700	45,000
Franklin Attendance	38,410	38,520	40,000
<b>Senior Center</b>			
Yakima Senior Population	20,301	20,301	21,000
Volunteer Hours	17,400	17,563	17,800
Number of People Attending Programs at the Harmon Center (unduplicated).	39,425	39,940	41,000
Indexed Number of Participants	790	790	830
Number of Programs Offered	325	336	350
Number of Program Days	305	300	315
Average Number of Participants Per Day	295	300	325

	2014 Actual	2015 Prelim	2016 Proposed Budget
<b>Park Maintenance</b>			
Yakima Population (Office of Financial Management)	91,067	91,067	91,067
Acres of Park Land Maintained by Parks and Recreation (345.82 acres of park land and 60 acres at the Arboretum)	405.82	405.82	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	345.82	345.82	345.82
Square Feet of Playground Equipment, Inspected, Repaired / 16 Locations	51,539	56,539	56,539
Linear Feet of Hard Surface Pathway and Sidewalks, Snow Removal, Repairs	62,980	62,980	62,980
Square Feet of Parking Lot, Snow Removal, Repairs	572,882	572,882	572,882

## AUTHORIZED PERSONNEL

Class Code	Position Title	2014 Actual	2015 Amended Budget	2016 Proposed Budget
1267	Parks and Recreation Manager	1.00	1.00	1.00
1315	Confidential Administrative Secretary	1.00	1.00	1.00
5202	Golf Course Attendant	0.75	0.75	0.75
5235	Recreation Activities Specialist	1.00	1.00	1.00
5256	Recreation Activities Coordinator	2.00	2.00	2.00
5266	Aquatic Specialist	1.00	1.00	1.00
7111	Senior Center Assistant	1.00	1.00	1.00
8817	Parks Maintenance Technician	1.00	1.00	1.00
8818	Parks Maintenance Specialist	5.25	5.25	5.25
8819	Parks Maintenance Worker	1.50	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 <sup>(1)</sup>	1.00	0.00	0.00
13102	Parks Superintendent	1.00	1.00	1.00
<b>Total Personnel</b>		<b>21.30</b>	<b>21.30</b>	<b>21.30</b>

## BUDGET SUMMARY

The major change in the Parks and Recreation 2015 budget was 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
512 Fisher Golf Course	\$ 183,271	\$ 184,796	\$ 192,947	\$ 193,496	\$ 188,742	102.1%	97.5%
513 Youth Sports	40,757	44,304	44,974	44,804	45,298	102.2%	101.1%
514 Gang Prevention	86,104	88,219	89,632	88,729	91,017	103.2%	102.6%
515 Slowpitch	112,324	110,500	115,248	110,500	110,500	100.0%	100.0%
516 Athletics	128,223	130,900	124,102	127,900	132,300	101.1%	103.4%
519 Community Recreation	164,159	179,759	203,794	177,485	185,208	103.0%	104.4%
521 Lions Pool	422,788	360,045	396,309	409,594	403,210	112.0%	98.4%
522 Franklin Pool	149,717	158,497	243,475	229,396	261,717	165.1%	114.1%
523 Aquatics	187,202	186,614	110,051	103,561	86,636	46.4%	83.7%
531 Senior Activities	628	1,000	1,865	2,000	2,000	200.0%	100.0%
532 Senior Classes	29,191	20,000	30,927	20,500	20,500	102.5%	100.0%
533 Harman Facility	258	200	149	200	200	100.0%	100.0%
534 Senior Day Care	45,447	46,691	48,110	45,565	43,770	93.7%	96.1%
535 Senior Foot Care	21,522	23,200	21,689	25,000	25,200	108.6%	100.8%
537 Senior Tours	197,001	301,800	214,300	221,800	301,800	100.0%	136.1%
538 Senior Programs Admin	290,922	327,800	308,263	335,782	318,903	97.3%	95.0%
541 Park Maintenance	1,511,518	1,510,243	1,608,947	1,505,771	1,522,851	100.8%	101.1%
542 Sports Administration	116,630	131,991	124,052	130,338	135,048	102.3%	103.6%
543 Parks Administration	864,772	1,638,263	1,669,293	1,646,902	1,592,468	97.2%	96.7%
547 Parks Maintenance Admin	686	705	645	705	705	100.0%	100.0%
Total Expenditures	<u>4,553,121</u>	<u>5,445,527</u>	<u>5,548,772</u>	<u>5,420,027</u>	<u>5,468,072</u>	100.4%	100.9%

#### Rev Summary By Type

310 Taxes	1,875,098	2,661,290	2,606,085	2,667,785	2,659,400	99.9%	99.7%
330 Intergov't Revenue	83,468	89,700	76,982	90,400	90,400	100.8%	100.0%
340 Chrgs f/Goods & Svcs	882,201	996,665	856,768	897,862	1,025,665	102.9%	114.2%
360 Miscellaneous Revenues	239,510	226,800	199,445	230,500	230,500	101.6%	100.0%
390 Other Financing Sources	7,253	55,000	-	55,000	55,000	100.0%	100.0%
Transfers In	1,413,706	1,450,000	1,437,100	1,426,035	1,450,000	100.0%	101.7%
Total Revenues	<u>4,501,236</u>	<u>5,479,455</u>	<u>5,176,380</u>	<u>5,367,582</u>	<u>5,510,965</u>	100.6%	102.7%

#### Fund Balance

Beginning Balance	582,492	530,607	530,607	530,607	478,162	90.1%	90.1%
Revenues Less Expenditures	(51,885)	33,928	(372,391)	(52,445)	42,893	126.4%	81.8%
Ending Balance	<u>\$ 530,607</u>	<u>\$ 564,536</u>	<u>\$ 158,216</u>	<u>\$ 478,162</u>	<u>\$ 521,055</u>	92.3%	109.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 1,653,922	\$ 1,690,367	\$ 1,744,817	\$ 1,741,976	\$ 1,762,065	104.2%	32.2%
200 Benefits	544,797	584,272	578,419	592,924	598,747	102.5%	10.9%
Sub-Total Salaries & Benefits	2,198,719	2,274,639	2,323,236	2,334,900	2,360,812	103.8%	43.2%
300 Operating Supplies	458,241	441,600	460,967	448,200	441,100	99.9%	8.1%
400 Professional Svcs & Chgs	1,584,661	1,587,788	1,617,505	1,497,877	1,612,760	101.6%	29.5%
600 Capital Outlay	-	-	8,013	-	-	n/a	n/a
Transfers Out	311,500	1,141,500	1,139,050	1,139,050	1,053,400	92.3%	19.3%
Total Expenditures	<u>\$ 4,553,121</u>	<u>\$ 5,445,527</u>	<u>\$ 5,548,772</u>	<u>\$ 5,420,027</u>	<u>\$ 5,468,072</u>	100.4%	100.0%



## EXPLANATORY NARRATIVE

### Fisher Golf Course - 512

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
512 Fisher Golf Course	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 77,875	\$ 83,266	\$ 82,598	\$ 83,266	\$ 85,288	102.4%	102.4%
120 Overtime	16	-	4	-	-	n/a	n/a
130 Special Pay	1,794	127	1,090	127	127	100.0%	100.0%
Total	79,685	83,393	83,692	83,393	85,415	102.4%	102.4%
200 Benefits	30,717	34,908	32,251	34,908	35,231	100.9%	100.9%
300 Operating Supplies							
310 Office & Oper Supplies	19,443	15,500	16,891	15,500	15,500	100.0%	100.0%
340 Items Pchsd for Resale	5,560	5,000	4,620	5,000	5,000	100.0%	100.0%
350 Small Tools & Equip	19	-	7,848	7,100	-	n/a	0.0%
Total	25,022	20,500	29,360	27,600	20,500	100.0%	74.3%
400 Professional Svcs & Chgs							
410 Professional Services	3,286	3,000	3,370	3,200	3,200	106.7%	100.0%
420 Communications	4,904	4,644	5,024	4,644	4,644	100.0%	100.0%
440 Taxes & Assessments	1,887	500	1,062	1,900	1,900	380.0%	100.0%
470 Public Utility Services	37,111	36,551	36,861	36,551	36,551	100.0%	100.0%
480 Repairs & Maintenance	-	300	391	300	300	100.0%	100.0%
490 Miscellaneous	659	1,000	936	1,000	1,000	100.0%	100.0%
Total	47,847	45,995	47,644	47,595	47,595	103.5%	100.0%
Total Expenditures	\$ 183,271	\$ 184,796	\$ 192,947	\$ 193,496	\$ 188,742	102.1%	97.5%

### Youth Sports - 513

This service unit provides and administers year-round athletic programs for youth. 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
513 Youth Sports	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 19,645	\$ 23,634	\$ 20,141	\$ 23,634	\$ 24,373	103.1%	103.1%
120 Overtime		300		300	300	100.0%	100.0%
130 Special Pay	1,096	595	868	595	610	102.5%	102.5%
140 Retire/Term Cashout	-	-	420	-	-	n/a	n/a
Total	20,740	24,530	21,429	24,530	25,283	103.1%	103.1%
200 Benefits	9,067	10,161	9,550	10,161	10,102	99.4%	99.4%
300 Operating Supplies							
310 Office & Oper Supplies	7,496	6,500	5,920	6,500	6,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	2,524	2,400	5,621	2,400	2,400	100.0%	100.0%
420 Communications	219	413	393	413	213	51.6%	51.6%
430 Trans & Training		100		100	100	100.0%	100.0%
490 Miscellaneous	711	200	2,062	700	700	350.0%	100.0%
Total	3,454	3,113	8,076	3,613	3,413	109.6%	94.5%
Total Expenditures	\$ 40,757	\$ 44,304	\$ 44,974	\$ 44,804	\$ 45,298	102.2%	101.1%

### Gang Prevention - 514

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
514 Gang Prevention	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 49,253	\$ 50,499	\$ 50,499	\$ 50,499	\$ 51,744	102.5%	102.5%
130 Special Pay	1,001	-	507	510	510	n/a	100.0%
Total	50,255	50,499	51,006	51,009	52,254	103.5%	102.4%
200 Benefits	22,222	23,536	23,349	23,536	24,579	104.4%	104.4%
300 Operating Supplies							
310 Office & Oper Supplies	12,640	12,000	14,465	12,000	12,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	-	1,000	-	1,000	1,000	100.0%	100.0%
420 Communications	814	684	656	684	684	100.0%	100.0%
430 Trans & Training	173	500	156	500	500	100.0%	100.0%
Total	987	2,184	812	2,184	2,184	100.0%	100.0%
Total Expenditures	\$ 86,104	\$ 88,219	\$ 89,632	\$ 88,729	\$ 91,017	103.2%	102.6%

## Slowpitch - 515

This service unit provides year round softball programs for adults.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
515 Slowpitch	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	\$ 22,918	\$ 22,500	\$ 35,688	\$ 22,500	\$ 22,500	100.0%	100.0%
340 Items Pchsd f/Resale	53,945	51,000	49,119	51,000	51,000	100.0%	100.0%
Total	76,864	73,500	84,807	73,500	73,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	30,702	32,000	26,665	32,000	32,000	100.0%	100.0%
440 Taxes & Assessments	692	1,000	405	1,000	1,000	100.0%	100.0%
490 Miscellaneous	4,067	4,000	3,371	4,000	4,000	100.0%	100.0%
Total	35,461	37,000	30,441	37,000	37,000	100.0%	100.0%
Total Expenditures	\$ 112,324	\$ 110,500	\$ 115,248	\$ 110,500	\$ 110,500	100.0%	100.0%

## Athletics - 516

This service unit provides year round athletic programs for youth and adults. Activities include leagues, and tournaments in volleyball, softball, basketball and soccer.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
516 Athletics	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 69,573	\$ 66,019	\$ 63,351	\$ 66,019	\$ 69,185	104.8%	104.8%
120 Overtime	150	500	89	500	500	100.0%	n/a
130 Special Pay	262	-	139	-	-	n/a	n/a
140 Retire/Term Cashout	362	-	-	-	-	n/a	n/a
Total	70,347	66,519	63,578	66,519	69,685	104.8%	104.8%
200 Benefits	23,200	23,281	22,712	23,281	24,514	105.3%	105.3%
300 Operating Supplies							
310 Office & Oper Supplies	17,393	20,000	17,778	17,000	17,000	85.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	16,309	20,000	19,700	20,000	20,000	100.0%	100.0%
430 Trans & Training		300	191	300	300	100.0%	100.0%
490 Miscellaneous	973	800	142	800	800	100.0%	100.0%
Total	17,282	21,100	20,034	21,100	21,100	100.0%	100.0%
Total Expenditures	\$ 128,223	\$ 130,900	\$ 124,102	\$ 127,900	\$ 132,300	101.1%	103.4%

## Community Recreation - 519

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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>519 Community Recreation</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 102,743	\$ 111,183	\$ 128,676	\$ 111,541	\$ 114,173	102.7%	102.4%
120 Overtime	154	-	-	-	-	n/a	n/a
130 Special Pay	1,096	595	868	863	910	152.9%	105.4%
140 Retire/Term Cashout	-	-	420	-	-	n/a	n/a
Total	103,993	111,778	129,964	112,404	115,083	103.0%	102.4%
200 Benefits	32,022	32,581	37,324	32,581	37,626	115.5%	115.5%
300 Operating Supplies							
310 Office & Oper Supplies	536	5,000	562	1,000	1,000	20.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	27,608	30,000	34,994	30,000	30,000	100.0%	100.0%
430 Trans & Training	-	200	-	200	200	100.0%	100.0%
490 Miscellaneous	-	200	950	1,300	1,300	650.0%	100.0%
Total	27,608	30,400	35,944	31,500	31,500	103.6%	100.0%
Total Expenditures	<u>\$ 164,159</u>	<u>\$ 179,759</u>	<u>\$ 203,794</u>	<u>\$ 177,485</u>	<u>\$ 185,208</u>	103.0%	104.4%

### **Lions Pool - 521**

This service unit provides indoor swimming pool facilities and programs for the community year round.

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>521 Lions Pool</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 212,891	\$ 179,469	\$ 200,220	\$ 212,000	\$ 208,539	116.2%	98.4%
120 Overtime	4,930	4,000	6,118	8,000	8,000	200.0%	100.0%
130 Special Pay	3,793	4,000	2,246	4,000	4,000	100.0%	100.0%
Total	221,614	187,469	208,584	224,000	220,539	117.6%	98.5%
200 Benefits	46,219	42,002	45,719	55,020	41,097	97.8%	74.7%
300 Operating Supplies							
310 Office & Oper Supplies	48,958	33,000	29,918	38,000	38,000	115.2%	100.0%
340 Items Pchsd for Resale	710	1,000	-	1,000	1,000	100.0%	100.0%
Total	49,667	34,000	29,918	39,000	39,000	114.7%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>521 Lions Pool</b>							
400 Professional Svcs & Chgs							
420 Communications	4,408	3,540	4,025	3,540	3,540	100.0%	100.0%
440 Taxes & Assessments	439	600	494	600	600	100.0%	100.0%
470 Public Utility Services	84,615	86,184	85,565	86,184	86,184	100.0%	100.0%
480 Repairs & Maintenance	13,532	6,000	21,738	1,000	12,000	200.0%	1200.0%
490 Miscellaneous	2,295	250	267	250	250	100.0%	100.0%
Total	105,288	96,574	112,088	91,574	102,574	106.2%	112.0%
Total Expenditures	<u>\$ 422,788</u>	<u>\$ 360,045</u>	<u>\$ 396,309</u>	<u>\$ 409,594</u>	<u>\$ 403,210</u>	112.0%	98.4%

### Franklin Pool - 522

This service unit provides outdoor swimming to the community during the months of June, July and August.

*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)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>522 Franklin Pool</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 105,552	\$ 107,739	\$ 181,292	\$ 180,638	\$ 195,771	181.7%	108.4%
120 Overtime		300	300	300	300	100.0%	100.0%
130 Special Pay	1,842	1,150	1,045	1,150	1,150	100.0%	100.0%
Total	107,393	109,189	182,637	182,088	197,221	180.6%	108.3%
200 Benefits	40,823	42,908	58,898	42,908	60,097	140.1%	140.1%
300 Operating Supplies							
310 Office & Oper Supplies	294	1,800	93	1,800	1,800	100.0%	100.0%
400 Professional Svcs & Chgs							
430 Trans & Training	-	200	-	200	200	100.0%	100.0%
490 Miscellaneous	1,207	4,400	1,848	2,400	2,400	54.5%	100.0%
Total	1,207	4,600	1,848	2,600	2,600	56.5%	100.0%
Total Expenditures	<u>\$ 149,717</u>	<u>\$ 158,497</u>	<u>\$ 243,475</u>	<u>\$ 229,396</u>	<u>\$ 261,717</u>	165.1%	114.1%

### Aquatics - 523

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

	2014 Actual	2015 Prelim	2016 Proposed
<b>Lions</b>			
Attendance	41,248	41,700	45,000
Expenditures	\$422,788	\$409,594	\$403,210
Revenue	\$106,531	\$128,000	\$128,000
% Self Supporting	25%	31%	32%
Net Cost / Participant	\$7.67	\$6.75	\$6.12
<b>Franklin</b>			
Attendance	38,410	38,520	40,000
Expenditures	\$149,717	\$229,396	\$261,717
Revenue	\$81,864	\$71,902	\$81,815
% Self Supporting	55%	31%	31%
Net Cost / Participant	\$1.77	\$4.09	\$4.50
<b>Combined Total</b>			
Attendance	79,658	80,220	85,000
Expenditures	\$572,505	\$638,990	\$664,927
Revenue	\$188,395	\$199,902	\$209,815
% Self Supporting	33%	31%	32%
Net Cost / Participant	\$5.75	\$5.47	\$5.35

	(1) 2014 Actual	(2) 2015 Amended Budget	(3) 2015 Prelim	(4) 2015 Estimated Year-End	(5) 2016 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
<b>523 Aquatics</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 76,649	\$ 79,845	\$ 792	\$ 792	\$ -	0.0%	0.0%
120 Overtime	60	4,000	-	-	-	0.0%	n/a
130 Special Pay	637	700	53	700	700	100.0%	100.0%
Total	77,345	84,545	846	1,492	700	0.8%	46.9%
200 Benefits	16,255	16,133	179	16,133		0.0%	0.0%
300 Operating Supplies							
310 Office & Oper Supplies	22,876	20,800	17,154	20,800	20,800	100.0%	100.0%
340 Items Pchsd f/Resale	18,628	14,500	19,175	14,500	14,500	100.0%	100.0%
Total	41,504	35,300	36,329	35,300	35,300	100.0%	100.0%
400 Professional Svcs & Chgs							
420 Communications	1,636	1,563	1,640	1,563	1,563	100.0%	100.0%
440 Taxes & Assessments	133	400	192	400	400	100.0%	100.0%
470 Public Utility Services	45,293	45,673	58,929	45,673	45,673	100.0%	100.0%
480 Repairs & Maintenance	5,035	3,000	11,935	3,000	3,000	100.0%	100.0%
Total	52,097	50,636	72,697	50,636	50,636	100.0%	100.0%
Total Expenditures	\$ 187,202	\$ 186,614	\$ 110,051	\$ 103,561	\$ 86,636	46.4%	83.7%

## Senior Activities - 531

This service area provides Senior Activities to individuals who are 55 years of age or older.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>531 Senior Activities</b>							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 628	\$ 1,000	\$ 1,865	\$ 2,000	\$ 2,000	200.0%	100.0%

### Senior Classes - 532

This service area provides Senior Classes to individuals who are 55 years of age or older.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>532 Senior Classes</b>							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 4,704	\$ 2,000	\$ 4,709	\$ 2,500	\$ 2,500	125.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	24,487	18,000	26,217	18,000	18,000	100.0%	100.0%
Total Expenditures	<u>\$ 29,191</u>	<u>\$ 20,000</u>	<u>\$ 30,927</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	102.5%	100.0%

### Harman Facility - 533

This service area represents the community building known as Harman Center. This is open to all community members regardless of age.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>533 Harman Facility</b>							
400 Professional Svcs & Chgs							
440 Taxes & Assessments	\$ 258	\$ 200	\$ 149	\$ 200	\$ 200	100.0%	100.0%

### Senior Day Care - 534

This service area provides senior day care to individuals who are 55 years of age or older. Aging and Long Term Care (ALTC) grants provide supplemental funding for this program.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>534 Senior Day Care</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 32,420	\$ 29,126	\$ 33,466	\$ 32,000	\$ 30,357	104.2%	94.9%
200 Benefits	4,575	4,909	5,388	4,909	5,006	102.0%	102.0%
300 Operating Supplies							
310 Office & Oper Supplies	7,906	12,000	8,117	8,000	8,000	66.7%	100.0%
400 Professional Svcs & Chgs							
420 Communications	437	456	391	456	206	45.2%	45.2%
490 Miscellaneous	110	200	749	200	200	100.0%	100.0%
Total	<u>547</u>	<u>656</u>	<u>1,139</u>	<u>656</u>	<u>406</u>	61.9%	61.9%
Total Expenditures	<u>\$ 45,447</u>	<u>\$ 46,691</u>	<u>\$ 48,110</u>	<u>\$ 45,565</u>	<u>\$ 43,770</u>	93.7%	96.1%

### Senior Foot Care - 535

This service area provides senior foot care to individuals who are 55 years of age or older. Aging and Long Term Care (ALTC) grants provide supplemental funding for this program.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
535 Senior Foot Care	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	\$ -	\$ 1,200	\$ 65	\$ 1,200	\$ 1,200	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	19,735	20,000	17,730	20,000	20,000	100.0%	100.0%
430 Trans & Training	1,294	1,500	1,496	1,500	1,500	100.0%	100.0%
490 Miscellaneous	494	500	2,398	2,300	2,500	500.0%	108.7%
Total	21,522	22,000	21,624	23,800	24,000	109.1%	100.8%
Total Expenditures	\$ 21,522	\$ 23,200	\$ 21,689	\$ 25,000	\$ 25,200	108.6%	100.8%

### Senior Tours - 537

This service area provides senior travel trips and tours to individuals who are 55 years of age or older.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
537 Senior Tours	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	\$ 2,318	\$ 1,800	\$ 3,605	\$ 1,800	\$ 1,800	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	194,682	300,000	210,696	220,000	300,000	100.0%	136.4%
Total Expenditures	\$ 197,001	\$ 301,800	\$ 214,300	\$ 221,800	\$ 301,800	100.0%	136.1%

### Senior Programs Administration - 538

The purpose of this service unit is to plan, direct, and administer senior programs to individuals who are 55 years of age or older.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
538 Senior Programs Admin	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 153,173	\$ 159,276	\$ 137,155	\$ 142,084	\$ 155,758	97.8%	109.6%
120 Overtime	-	-	1,324	1,500	-	n/a	n/a
130 Special Pay	1,004	500	718	750	750	150.0%	100.0%
140 Retire/Term Cashout	1,689	-	22,316	20,470	-	n/a	n/a
Total	155,865	159,776	161,513	164,804	156,508	98.0%	95.0%
200 Benefits	54,681	58,323	48,203	58,323	52,693	90.3%	90.3%



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
538 Senior Programs Admin	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	10,520	16,500	11,054	16,500	16,500	100.0%	100.0%
340 Items Pchsd for Resale	431	1,000	441	1,000	1,000	100.0%	100.0%
Total	10,951	17,500	11,495	17,500	17,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	18,026	21,500	21,781	21,500	21,500	100.0%	100.0%
420 Communications	5,067	7,216	5,377	7,216	7,216	100.0%	100.0%
430 Trans & Training	164	170	78	170	170	100.0%	100.0%
470 Public Utility Services	31,152	41,716	34,004	40,769	41,716	100.0%	102.3%
480 Repairs & Maintenance	9,131	14,100	18,345	18,000	14,100	100.0%	78.3%
490 Miscellaneous	5,885	7,500	7,466	7,500	7,500	100.0%	100.0%
Total	69,425	92,202	87,052	95,155	92,202	100.0%	96.9%
Total Expenditures	\$ 290,922	\$ 327,800	\$ 308,263	\$ 335,782	\$ 318,903	97.3%	95.0%

### Park Maintenance - 541

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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
541 Park Maintenance	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 493,614	\$ 533,742	\$ 547,868	\$ 543,187	\$ 545,641	102.2%	100.5%
120 Overtime	4,701	4,000	9,486	8,400	4,000	100.0%	47.6%
130 Special Pay	11,037	3,302	7,458	7,302	7,335	222.1%	100.4%
140 Retire/Term Cashout	-	1,500	2,087	1,500	1,500	100.0%	100.0%
Total	509,352	542,544	566,898	560,389	558,476	102.9%	99.7%
200 Benefits	198,842	224,730	222,841	220,365	234,658	104.4%	106.5%
300 Operating Supplies							
310 Office & Oper Supplies	110,254	117,000	142,412	131,000	131,000	112.0%	100.0%
320 Fuel	63,359	57,000	49,274	45,000	45,000	78.9%	100.0%
350 Small Tools & Equip	2,193	-	22	-	-	n/a	n/a
Total	175,806	174,000	191,709	176,000	176,000	101.1%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>541 Park Maintenance</b>							
400 Professional Svcs & Chgs							
420 Communications	1,215	1,329	1,489	1,329	1,029	77.4%	77.4%
440 Taxes & Assessments	2,044	3,200	2,754	3,200	3,200	100.0%	100.0%
450 Oper Rentals & Leases	-	250	-	250	250	100.0%	100.0%
470 Public Utility Services	360,336	327,216	385,671	327,264	327,264	100.0%	100.0%
480 Repairs & Maintenance	203,323	161,000	161,674	141,000	146,000	90.7%	103.5%
490 Miscellaneous	600	975	911	975	975	100.0%	100.0%
Total	567,518	493,970	552,499	474,018	478,718	96.9%	101.0%
Transfers Out	60,000	75,000	75,000	75,000	75,000	100.0%	100.0%
Total Expenditures	<u>\$ 1,511,518</u>	<u>\$ 1,510,243</u>	<u>\$ 1,608,947</u>	<u>\$ 1,505,771</u>	<u>\$ 1,522,851</u>	100.8%	101.1%

### Sports Administration - 542

Administration provides support services and coordinates all funds and operations of the other service units in the division.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>542 Sports Administration</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 67,214	\$ 83,286	\$ 77,898	\$ 78,134	\$ 85,778	103.0%	109.8%
120 Overtime	1,727	500	2,686	4,000	500	100.0%	12.5%
130 Special Pay	787	-	417	-	-	n/a	n/a
140 Retire/Term Cashout	1,085	-	-	-	-	n/a	n/a
Total	70,813	83,786	81,001	82,134	86,278	103.0%	105.0%
200 Benefits	23,035	24,627	25,906	24,627	25,592	103.9%	103.9%
300 Operating Supplies							
310 Office & Oper Supplies	20,587	21,500	15,081	21,500	21,500	100.0%	100.0%
400 Professional Svcs & Chgs							
420 Communications	2,195	2,078	2,064	2,078	1,678	80.8%	80.8%
Total Expenditures	<u>\$ 116,630</u>	<u>\$ 131,991</u>	<u>\$ 124,052</u>	<u>\$ 130,338</u>	<u>\$ 135,048</u>	102.3%	103.6%

### Parks Administration - 543

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 and mailing of the City of Yakima's Parks and Recreation Program Guides, insurance, interfund distributions to Parks Capital, SOZO debt service, cemetery operating 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 the printing of general park brochures and program guides. This account also includes the insurance "premium" paid to the Risk Management Fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>543 Parks Administration</b>							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 152,389	\$ 157,214	\$ 159,704	\$ 157,214	\$ 164,266	104.5%	104.5%
130 Special Pay	500	-	500	-	-	n/a	n/a
140 Retire/Term Cashout	<u>1,210</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	n/a	n/a
Total	154,099	157,214	160,204	157,214	164,266	104.5%	104.5%
200 Benefits	43,138	46,174	46,098	46,174	47,552	103.0%	103.0%
300 Operating Supplies							
310 Office & Oper Supplies	3,924	2,000	5,091	4,000	4,000	200.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	154,083	159,690	167,683	164,690	174,359	109.2%	105.9%
420 Communications	5,695	6,024	17,131	10,113	18,413	305.6%	182.1%
430 Trans & Training	1,779	1,400	481	1,400	1,400	100.0%	100.0%
450 Rentals & Leases	55,661	55,661	55,661	55,661	57,053	102.5%	102.5%
490 Miscellaneous	<u>194,893</u>	<u>143,600</u>	<u>144,881</u>	<u>143,600</u>	<u>147,025</u>	102.4%	102.4%
Total	412,111	366,375	385,837	375,464	398,250	108.7%	106.1%
600 Capital Outlay							
640 Machinery & Equipment	-	-	8,013	-	-	n/a	n/a
Transfers Out	<u>251,500</u>	<u>1,066,500</u>	<u>1,064,050</u>	<u>1,064,050</u>	<u>978,400</u>	91.7%	92.0%
Total Expenditures	<u>\$ 864,772</u>	<u>\$ 1,638,263</u>	<u>\$ 1,669,293</u>	<u>\$ 1,646,902</u>	<u>\$ 1,592,468</u>	97.2%	96.7%

#### **Parks Maintenance Administration - 547**

Budgeted in this service unit is the power expense associated with the soccer fields at 40<sup>th</sup> Avenue and Powerhouse.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>547 Parks Maintenance Admin</b>							
400 Professional Svcs & Chgs							
470 Public Utility Services	\$ 686	\$ 705	\$ 645	\$ 705	\$ 705	100.0%	100.0%

#### **Revenue**

Revenues consist of Property and Criminal Justice taxes, state and federal grants, program fees & classes, facility & item rentals, donations, the transfer from General Fund for 3.5% of the Utility taxes levied and items for resale.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
Revenue	2014 Actual	Amended Budget	2015 Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 582,492	\$ 530,607	\$ 530,607	\$ 530,607	\$ 478,162	90.1%	90.1%
310 Taxes	1,875,098	2,661,290	2,606,085	2,667,785	2,659,400	99.9%	99.7%
330 Intergov't Revenue	83,468	89,700	76,982	90,400	90,400	100.8%	100.0%
340 Chrgs f/Goods & Svcs	882,201	996,665	856,768	897,862	1,025,665	102.9%	114.2%
360 Miscellaneous Revenues	239,510	226,800	199,445	230,500	230,500	101.6%	100.0%
390 Other Financing Sources	7,253	55,000	-	55,000	55,000	100.0%	100.0%
Transfers In	1,413,706	1,450,000	1,437,100	1,426,035	1,450,000	100.0%	101.7%
Total Revenues	<u>\$ 5,083,728</u>	<u>\$ 6,010,062</u>	<u>\$ 5,706,988</u>	<u>\$ 5,898,189</u>	<u>\$ 5,989,127</u>	99.7%	101.5%

***PARKS & RECREATION CAPITAL - 331***

*Director of Public Works  
Parks & Recreation Manager*

*Scott Schafer  
Ken Wilkinson*

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**DEFINITION**

The purpose of Fund 331 Capital Improvements is the acquisition of property and equipment and development and/or rehabilitation of parks and facilities.

There were a number of major capital projects completed in 2015:

- The parking lot at Fisher Park Golf Course was replaced. The City of Yakima Streets Division completed the asphalt work saving a large portion of the labor expense. The parking lot size was increased from 10 parking spaces to 23 spaces.
- A new playground was constructed at the Southeast Yakima Community Park.
- New outdoor security lights were also installed and an HVAC unit was replaced at the Southeast Yakima Community Center.
- Capital improvements made to Randall Park included removal of the old house and restroom, a new playground that was purchased and constructed by the Downtown Yakima Rotary Club. Park Maintenance staff assisted with the installation.
- A new Wildlife Viewing Deck was constructed at Randall Park by Yakima Southwest Rotary.
- Improvements were made at the Randall Dog Park – a fence was added to accommodate a smaller dog area and a safety gate was installed.
- Prefabricated concrete restrooms for Milroy and Randall Parks were ordered in 2015. The funds have been encumbered and the structures will be constructed in spring of 2016.
- A climbing wall for Lions Pool was purchased.
- An aquatic facility assessment was completed by Counsilman – Hunsaker, who evaluated the Lions pool and made recommendations regarding the improvements that need to be made over the next ten years. Removal of the high diving board and the need to upgrade the pool filtration system were recommended. The pool filtration system replacement is budgeted for 2016. They also made other suggestions for improvements and these items will be addressed over the next few years.

This budget includes the additional transfer of \$750,000 in 2015 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. Since the bond for the SOZO sports complex was issued in 2015 with debt service starting in 2016, the transfer in to Parks Capital is reduced by the amount of debt service.

**Strategic Initiatives**

There are multiple capital items budgeted from these funds for 2016. They are as follows: New storage building for Kiwanis Park - Gateway Sports Complex, Lions Pool filter replacement, Gardner and Elks

Park parking lot resurfacing, inflatable movie screen for movies in the park, new playground for Gardner Park and parking lot improvements at the Randall Dog Park.

In 2015 Council approved a Sports Facility Management Agreement with SOZO Sports of Central Washington for the development, management and operation of a premier soccer/multi-sport campus. This will be located on property located south of the Yakima Air Terminal at 2210 S. 38<sup>th</sup> Avenue.

The City issued a bond for the project and the debt service will be about ½ of the \$750,000 voted capital contribution for parks improvements.

Service Unit(s): 543 & 545.

## BUDGET SUMMARY

Dept 331 Parks & Rec Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
545 Capital Improvement	\$ 82,237	\$ 6,962,211	\$ 2,281,516	\$ 5,830,489	\$ 1,569,000	22.5%	26.9%

### Rev Summary By Type

330 Intergov't Revenue	-	500,000	-	500,000	-	0.0%	0.0%
360 Miscellaneous Revenues	60,871	250,000	183,009	250,000	50,000	20.0%	3.2%
390 Other Financing Sources	-	5,000,000	5,000,000	5,000,000	-	0.0%	0.0%
Transfers In	35,000	1,000,000	950,000	1,000,000	458,400	45.8%	45.8%
Total Revenues	<u>95,871</u>	<u>6,750,000</u>	<u>6,133,009</u>	<u>6,750,000</u>	<u>508,400</u>	7.5%	7.5%

### Fund Balance

Beginning Balance	239,590	253,224	253,224	253,224	1,172,735	463.1%	463.1%
Revenues Less Expenditures	13,634	(212,211)	3,851,493	919,511	(1,060,600)	499.8%	n/a
Ending Balance	<u>\$ 253,224</u>	<u>\$ 41,013</u>	<u>\$ 4,104,717</u>	<u>\$ 1,172,735</u>	<u>\$ 112,135</u>	273.4%	n/a

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
	2014	Amended	2015	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	Prelim	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$ 1,509	\$ -	\$ 3,030	\$ -	\$ -	n/a	0.0%
400 Professional Svcs & Chgs	20,250	-	-	-	-		0.0%
600 Capital Outlay	60,478	6,962,211	2,269,487	5,830,489	1,569,000	22.5%	100.0%
700 Debt Service Principal	-	-	9,000	-	-	n/a	n/a
Total Expenditures	<u>\$ 82,237</u>	<u>\$ 6,962,211</u>	<u>\$ 2,281,516</u>	<u>\$ 5,830,489</u>	<u>\$ 1,569,000</u>	22.5%	100.0%

## EXPLANATORY NARRATIVE

### Capital Improvement - 545

Financing for major projects is through Parks and Recreation Capital funds and potential donations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>545 Capital Improvement</b>							
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 1,509	\$ -	\$ 3,030	\$ -	\$ -	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	20,250	-	-	-	-	n/a	n/a
600 Capital Outlay							
610 Land	-	2,723,000	1,669,433	2,723,000	-	0.0%	0.0%
630 Impr Other Than Bldg	52,254	2,389,211	44,933	2,556,211	394,000	16.5%	15.4%
650 Construction Projects	8,224	1,850,000	555,122	551,278	1,175,000	63.5%	213.1%
Total	60,478	6,962,211	2,269,487	5,830,489	1,569,000	22.5%	26.9%
700 Debt Service Principal	-	-	9,000	-	-	n/a	n/a
Total Expenditures	<u>\$ 82,237</u>	<u>\$ 6,962,211</u>	<u>\$ 2,281,516</u>	<u>\$ 5,830,489</u>	<u>\$ 1,569,000</u>	22.5%	26.9%

## Revenue

Revenues consist of state grants for Randall Park improvements, contributions and interfund distributions.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2014	2015	2015	2015	2016	% Chng	% Chng
	Actual	Amended Budget	Prelim	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
<b>Revenue</b>							
Beginning Balance	\$ 239,590	\$ 253,224	\$ 253,224	\$ 253,224	\$ 1,172,735	463.1%	463.1%
330 Intergov't Revenue	-	500,000	-	500,000	-	0.0%	0.0%
360 Miscellaneous Revenues	60,871	250,000	183,009	250,000	50,000	20.0%	3.2%
390 Other Financing Sources	-	5,000,000	5,000,000	5,000,000	-	0.0%	0.0%
Transfers In	35,000	1,000,000	950,000	1,000,000	458,400	45.8%	29.2%
Total Revenues	<u>\$ 335,462</u>	<u>\$ 7,003,224</u>	<u>\$ 6,386,233</u>	<u>\$ 7,003,224</u>	<u>\$ 1,681,135</u>	24.0%	107.1%

PUBLIC WORKS  
2016 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**

<b>Cemetery</b>	<b>2014 Actual</b>	<b>2015 Prelim</b>	<b>2016 Proposed Budget</b>
Yearly Number of Burials	92	85	90
Number of Acres to be Watered, Mowed and Maintained	56	56	56

**AUTHORIZED PERSONNEL**

<b>Class Code</b>	<b>Position Title</b>	<b>2014 Actual</b>	<b>2015 Amended Budget</b>	<b>2016 Proposed Budget</b>
8818	Parks Maintenance Specialist	1.00	1.00	1.00
8831	Cemetery Maintenance Technician	1.00	1.00	1.00
<b>Total Personnel <sup>(1)</sup></b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

(1) Cemetery (144) funds .60 FTE's in Public Works Administration (560)

**BUDGET SUMMARY**

<b>Dept 144 Cemetery</b>	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>
		<b>2015</b>		<b>2015</b>	<b>2016</b>	<b>% Chng</b>	<b>% Chng</b>
	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
<b>Exp Summary By Service Unit</b>	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
518 Cemetery	\$ 255,443	\$ 291,709	\$ 280,491	\$ 288,911	\$ 273,542	93.8%	94.7%
<b>Rev Summary By Type</b>							
340 Chrgs f/Goods & Svcs	125,496	132,950	129,292	147,850	130,950	98.5%	88.6%
360 Miscellaneous Revenues	63	-	-	-	-	n/a	n/a
Transfers In	132,000	132,000	120,000	132,000	132,000	100.0%	100.0%
Total Revenues	<u>257,559</u>	<u>264,950</u>	<u>249,292</u>	<u>279,850</u>	<u>262,950</u>	99.2%	94.0%
<b>Fund Balance</b>							
Beginning Balance	54,260	56,376	56,376	56,376	47,315	83.9%	83.9%
Revenues Less Expenditures	2,116	(26,759)	(31,198)	(9,061)	(10,592)	39.6%	116.9%
Ending Balance	<u>\$ 56,376</u>	<u>\$ 29,617</u>	<u>\$ 25,178</u>	<u>\$ 47,315</u>	<u>\$ 36,723</u>	124.0%	77.6%



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	%
<b>Exp Summary By Type</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>of</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>Total</b>
100 Salaries & Wages	\$ 110,925	\$ 140,471	\$ 140,068	\$ 141,928	\$ 128,128	91.2%	46.8%
200 Personnel Benefits	50,410	53,476	51,275	53,476	49,569	92.7%	18.1%
Sub-Total Salaries & Benefits	161,335	193,946	191,342	195,404	177,697	91.6%	65.0%
300 Operating Supplies	22,879	25,200	18,258	20,200	20,200	80.2%	7.4%
400 Professional Svcs & Chgs	71,230	72,562	70,890	73,307	75,646	104.2%	27.7%
Total Expenditures	<u>\$ 255,443</u>	<u>\$ 291,709</u>	<u>\$ 280,491</u>	<u>\$ 288,911</u>	<u>\$ 273,542</u>	93.8%	100.0%

## EXPLANATORY NARRATIVE

### Cemetery - 518

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 130 Special Pay* – Special Pay is compensation for bilingual skills for permanent employees working at the cemetery.

*Account 340 Items Purchased for Resale* – This account pays for grave liners.

*Account 410 Professional Services* – Funds are budgeted in this line item is for fire alarm 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)
		2015		2015	2016	% Chng	% Chng
<b>518 Cemetery</b>	<b>2014</b>	<b>Amended</b>	<b>2015</b>	<b>Estimated</b>	<b>Projected</b>	<b>from</b>	<b>from</b>
	<b>Actual</b>	<b>Budget</b>	<b>Prelim</b>	<b>Year-End</b>	<b>Budget</b>	<b>2 to 5</b>	<b>4 to 5</b>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 106,544	\$ 112,475	\$ 109,223	\$ 112,475	\$ 122,422	108.8%	108.8%
120 Overtime	902	3,460	4,757	3,460	3,460	100.0%	100.0%
130 Special Pay	3,479	2,201	2,296	2,201	2,246	102.1%	102.1%
140 Retire/Term Cashout		22,335	23,792	23,792	-	0.0%	0.0%
Total	110,925	140,471	140,068	141,928	128,128	91.2%	90.3%
200 Personnel Benefits	50,410	53,476	51,275	53,476	49,569	92.7%	92.7%
300 Operating Supplies							
310 Office & Oper Supplies	6,638	7,000	5,365	7,000	7,000	100.0%	100.0%
320 Fuel	6,302	8,500	3,101	3,500	3,500	41.2%	100.0%
340 Items Pchsd f/Resale	9,375	9,000	9,191	9,000	9,000	100.0%	100.0%
350 Small Tools & Equip	564	700	601	700	700	100.0%	100.0%
Total	22,879	25,200	18,258	20,200	20,200	80.2%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
518 Cemetery	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
410 Professional Services	23,904	26,562	25,954	26,562	28,489	107.3%	107.3%
420 Communications	2,405	2,631	2,442	2,631	2,631	100.0%	100.0%
440 Taxes & Assessments	1,455	3,000	1,669	3,000	3,000	100.0%	100.0%
470 Public Utility Services	10,578	16,680	11,353	15,425	15,425	92.5%	100.0%
480 Repairs & Maintenance	10,886	6,000	12,011	8,000	8,000	133.3%	100.0%
490 Miscellaneous	22,002	17,690	17,461	17,690	18,101	102.3%	102.3%
Total	71,230	72,562	70,890	73,307	75,646	104.2%	103.2%
Total Expenditures	<u>\$ 255,443</u>	<u>\$ 291,709</u>	<u>\$ 280,491</u>	<u>\$ 288,911</u>	<u>\$ 273,542</u>	93.8%	94.7%

## 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)
		2015		2015	2016	% Chng	% Chng
	2014	Amended	2015	Estimated	Projected	from	from
Revenue	Actual	Budget	Prelim	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 54,260	\$ 56,376	\$ 56,376	\$ 56,376	\$ 47,315	83.9%	83.9%
340 Chrgs f/Goods & Svcs	125,496	132,950	129,292	147,850	130,950	98.5%	88.6%
360 Miscellaneous Revenues	63	-	-	-	-	n/a	n/a
Transfers In	132,000	132,000	120,000	132,000	132,000	100.0%	100.0%
Total Revenues	<u>\$ 311,820</u>	<u>\$ 321,326</u>	<u>\$ 305,669</u>	<u>\$ 336,226</u>	<u>\$ 310,265</u>	96.6%	92.3%

*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**



**FUND OVERVIEW**

The cross reference table below identifies the relationships among City Funds (including a breakdown of General Fund by related City Departments / Divisions), and how these funds are grouped for different reporting requirements of the City. The different groupings include:

- The Accounting Fund type: This category is defined by Generally Accepted Accounting Principles, and is how funds are combined for financial statement reporting in the Comprehensive Annual Financial Report (CAFR). The State Budgeting, Accounting, and Reporting System (BARS) prescribes the 1<sup>st</sup> digit in the fund number based on type for all cities in the state.
- Operational Department: This category represents where funds are in the City's management structure – i.e. who is responsible for them. This budget document is sorted and tabbed by operational department.
- City Functional Grouping: This category is used to analyze budget performance based on similar types of functions performed – i.e. operating, capital, debt service, etc. The citywide budget summaries are grouped in this way, as well as the quarterly budget reports, as these funds perform in a similar manner. For example, most operating funds receive revenue and expend funds ratably throughout the year, while capital funds are project specific.

<b>Fund / Dept.</b>	<b>Fund / Dept. Name</b>	<b>Accounting Fund Type</b>	<b>Operational Department</b>	<b>City Functional Grouping</b>
General Fund				
102	City Manager	General	City Administration	Gen Gov't
109	Indigent Defense	General	City Administration	Gen Gov't
110	City Council	General	City Administration	Gen Gov't
135	Neighborhood Partnership Program	General	City Administration	Gen Gov't
140	Records	General	City Administration	Gen Gov't
160	Human Resources	General	Human Resources	Gen Gov't
170	Legal	General	Legal	Gen Gov't
180	Municipal Court	General	Municipal Court	Gen Gov't
220	Code Administration	General	Community Development	Gen Gov't
224	City Hall Facility	General	Public Works	Gen Gov't
250	Economic Development	General	City Administration	Gen Gov't
310	Police	General	Police	Gen Gov't
320	Fire	General	Fire	Gen Gov't
350	Information Technology	General	City Administration	Gen Gov't
590	Intergovernmental	General	Finance	Gen Gov't
600	Operating Transfers	General	Finance	Gen Gov't
601	Position Vacancies	General	Finance	Gen Gov't
610	Environmental Planning	General	Community Development	Gen Gov't
612	Financial Services	General	Finance	Gen Gov't
613	State Auditor	General	Finance	Gen Gov't
650	Utility Customer Services	General	Finance	Gen Gov't
670	Purchasing	General	Finance	Gen Gov't
681	Police Pension	General	Finance	Gen Gov't
700	Engineering	General	Utilities & Engineering	Gen Gov't

<b>Fund / Dept.</b>	<b>Fund / Dept. Name</b>	<b>Accounting Fund Type</b>	<b>Operational Department</b>	<b>City Functional Grouping</b>
Other Operating Funds				
123	Economic Development	Special Revenue	City Administration	Op / Enterprise
124	Neighborhood Development	Special Revenue	Community Development	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 & Engineering	Capital
144	Cemetery	Special Revenue	Public Works	Op / Enterprise
150	Emergency Services	Special Revenue	Fire	Op / Enterprise
151	Public Safety Communications	Special Revenue	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
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	1996 GO 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 Development	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 Wks Trust Construction (REET 1)	Capital Project	Utilities & Engineering	Capital
343	REET 2 Capital Fund	Capital Project	Utilities & Engineering	Capital
344	Streets Capital	Capital Project	Utilities & Engineering	Capital
345	LID Construction	Capital Project	Utilities & Engineering	Capital
370	Convention Center Capital	Capital Project	City Administration	Capital
392	Cumulative Reserve – Capital	Capital Project	Utilities & Engineering	Capital
421	Airport Operating	Enterprise	Airport	Op / Enterprise
422	Airport Capital	Enterprise	Airport	Capital
441	Stormwater Operating	Enterprise	Utilities & Engineering	Op / Enterprise
442	Stormwater Capital	Enterprise	Utilities & Engineering	Capital
462	Transit Operating	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 & Engineering	Capital
473	Wastewater Operating	Enterprise	Utilities & Engineering	Op / Enterprise
474	Water Operating	Enterprise	Utilities & Engineering	Op / Enterprise
475	Irrigation Operating	Enterprise	Utilities & Engineering	Op / Enterprise

Fund / Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
476	Wastewater Construction	Enterprise	Utilities & Engineering	Capital
477	Domestic Water Improvement	Enterprise	Utilities & Engineering	Capital
478	Wastewater Facility Project	Enterprise	Utilities & Engineering	Capital
479	Irrigation System Improvement	Enterprise	Utilities & Engineering	Capital
486	Water Revenue Bonds	Enterprise	Finance	Debt Service
488	2008 Wastewater Revenue Bonds	Enterprise	Finance	Debt Service
491	Irrigation Revenue Bond	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 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.*



## ***BUDGET GUIDELINES***

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### MEMORANDUM

To: All Department Directors  
All Division Managers  
All Administrative Support Staff

From: Tony O'Rourke, City Manager

Date: July 15, 2015

RE: Fiscal Year 2016 Budget Guidelines

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The purpose of these instructions is to communicate the key strategies, priorities, and objectives of the proposed FY 2016 budget. The overall goal of the FY 2016 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 2016 budget should reflect new initiatives and tactics to address these priorities.

The following key objectives and principles should be recognized in preparing the City's FY 2016 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 five 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.
- 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.

## 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 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**

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**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, and often crosses budget years.

**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 Development, Police, Fire, Airport, Utilities & Engineering, 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. The City does not

**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***

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ACH – Automated Clearing House	CIP – Capital Improvement Program or Construction in Progress
ADA – Americans with Disabilities Act	CIPP – Cured in Place Pipe
AFSCME – American Federation of State, County and Municipal Employees	CISD – Critical Incident Stress Debriefing
AIMMS – Automated Inventory and Maintenance Management System	COG – Conference of Governments
AIP – Airport Improvement Program	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
	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  
 PFC – Passenger Facility Charge (Airport)  
 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, 1<sup>st</sup> Quarter %  
 REET 2 – Real Estate Excise Tax, 2<sup>nd</sup> 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  
 USDA – United States Department of Agriculture  
 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**

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**Account 110 Salaries and Wages** – At the time the budget was set, all major bargaining units were settled with a 2.5% increase in base wages. Both AFSCME’s (General and Transit) contracts include a lump sum payment. General is \$500 in both 2015 and 2016, while Transit was \$2,900 in 2015, decreasing to \$2,000 in 2016. (Note: Lump sum payments are included in account 130 Special Pay). 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.

**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 bargained 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**– 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 both 2015 and 2016). Medical insurance rates increased an average of about 5.5% overall, however there was a wide fluctuation in the components, with employee only premiums reduced by about 9.2%, but dependent unit premiums increasing by 36%. Other increases include 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. Dental insurance experienced a slight decrease of 1.4%. All of these changes net to about a 4.8% 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 Taxes and Operating Assessments*** – This account provides funds for payments to other governments or funds based on levies against property or income. The largest components are state business and occupation taxes and in lieu taxes paid by the City-owned utilities to General Fund.

***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 610 Land and Land Improvements*** – Expenditures to acquire land, including easements and rights-of-way.

***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.

## ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

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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 as a deferred inflow of resources.
- 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.

## 2015 GENERAL INFORMATION

### STATISTICS

Date of Incorporation .....	1886
Form of Government.....	Council-Manager
Type of Government .....	Charter City
Location .....	Central Washington
Land Area .....	28.7 square miles
Rank in Size – State.....	10
Rank in Size – County .....	1
Population .....	93,220
Assessed Valuation .....	\$5,658,387,596
City Employees (Full-time Equivalents).....	760.67
Election and Voter Registration	
Number of Precincts.....	59
Number of Registered Voters .....	39,514

### PROPERTY TAX LEVY

Regular Levy .....	\$17,676,090
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### SALES TAX RATES

State .....	6.50%
Transit .....	0.30%
City of Yakima .....	0.85%
Yakima County .....	0.15%
Criminal Justice (County).....	0.40%
Total Sales Tax Rate .....	8.20%

### PARKS AND RECREATION

Total Acreage .....	405.82
Number of Parks.....	36
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.....	5,616
Regulatory Licenses – Varies from \$11.00 to \$1,000.....	521

### 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 .....	99
Number of Non-Commissioned Personnel .....	<u>3</u>
Total Number of Fire Personnel .....	102

### POLICE PROTECTION

Commissioned Police Personnel .....	150
Non-Commissioned Police Personnel.....	<u>47</u>
Total Number of Police Personnel .....	197
Number of Calls for Service .....	235 / 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) .....	\$.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.

