



City of
Yakima, Washington

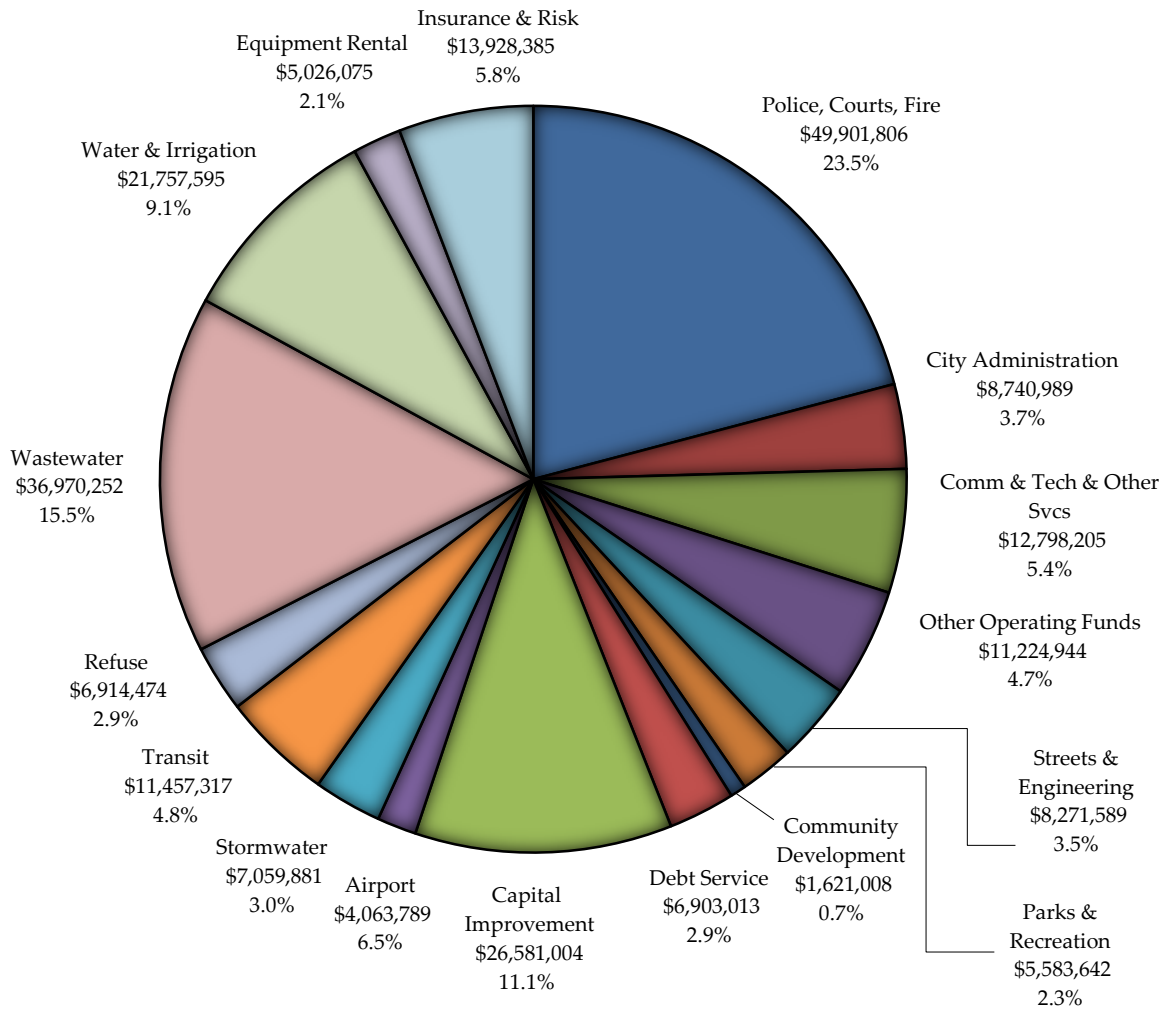


1994 & 2015

2017 Adopted Budget



2017 ADOPTED BUDGET



\$238.8 MILLION



CITY OF *Yakima*

PRINCIPAL OFFICIALS

AS OF JANUARY 1, 2017

CITY COUNCIL

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

CITY MANAGEMENT EXECUTIVES

Cliff Moore	City Manager
Connie Mendoza	Human Resources Director
Jeff Cutter	City Attorney
Kelley Olwell	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
Vacant	Director of Utilities & Engineering
Scott Schafer	Director of Public Works

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

2017 ADOPTED BUDGET

TABLE OF CONTENTS

CITYWIDE SUMMARIES

BUDGET BY DEPARTMENT

CITY ADMINISTRATION

HUMAN RESOURCES

LEGAL

MUNICIPAL COURT

FINANCE / INTERGOVERNMENTAL

COMMUNITY DEVELOPMENT

POLICE DEPARTMENT

FIRE DEPARTMENT

AIR TERMINAL

UTILITIES & ENGINEERING

PUBLIC WORKS

APPENDICES/SUPPLEMENTAL INFORMATION

BUDGET READER'S GUIDE

BUDGET GUIDELINES

GLOSSARY

ABBREVIATIONS AND ACRONYMS

OBJECT CODE GUIDE

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

GENERAL STATISTICAL INFORMATION

CITYWIDE SUMMARIES

This section contains information presented for a quick summary of the 2017 budget.

Budget in Brief – A summary of the adopted budget. This is presented to Council along with the budget adoption ordinance and is highlighted on the City's website.

Budget Ordinance – The final budget ordinance and appropriations as adopted by Council at the December 13, 2016 Council meeting.

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

Double Budgeting – Lists the revenues in the 2017 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 (2015) Actual; three views of the current year (2016) including Amended Budget, Prelim (preliminary year-to-date actual as of 9/30/16) and Estimated Year-end; and the next year (2017) 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 2017 budget, along with significant issues that are anticipated to have a material impact in 2017.

Even as the local economy is gradually recovering 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 2017 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 2016 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.

2016 VS. 2017 BUDGET COMPARISON AND 2016 BUDGET OVERVIEW

The chart below compares the 2016 year-end estimate to the 2017 budget in summary format.

2016 ESTIMATE / 2017 BUDGET COMPARISON

	Revenues			Expenditures		
	2016 Year-End Estimate	2017 Budget	% Chng	2016 Year-End Estimate	2017 Budget	% Chng
General	\$ 62,860,032	\$ 65,087,882	3.5%	\$ 62,972,563	\$ 65,328,043	3.7%
Parks and Recreation	5,551,665	5,547,225	(0.1%)	5,481,878	5,583,642	1.9%
Street & Traffic Operations	5,239,988	7,583,540	44.7%	5,407,091	7,518,427	39.0%
General Government Subtotal	73,651,685	78,218,647	6.2%	73,861,531	78,430,112	6.2%
Utilities/Other Operating	73,510,095	73,661,646	0.2%	71,667,910	75,095,315	4.8%
Capital Improvement	34,748,790	41,034,953	18.1%	34,437,176	58,577,309	70.1%
Risk Management Reserves	4,894,000	4,078,528	(16.7%)	5,507,735	3,913,381	(28.9%)
Employee Benefit Reserves	14,069,749	15,192,660	8.0%	14,216,438	15,217,837	7.0%
Trust and Agency Funds	664,060	676,000	1.8%	655,060	667,000	1.8%
G.O. Bond Debt Service	4,767,028	4,779,045	0.3%	4,760,964	4,775,260	0.3%
Utility Rev Bond Debt Service	2,131,180	2,126,855	(0.2%)	2,129,054	2,127,754	(0.1%)
Total	<u>\$208,436,587</u>	<u>\$219,768,333</u>	5.4%	<u>\$207,235,868</u>	<u>\$238,803,968</u>	15.2%

The budgeted revenues for all funds, are estimated at \$219.8 million. This represents an increase of \$11.3 million or 5.4% less than the estimated 2016 revenues of \$208.4 million.

The expenditure budget for FY 2017 for all funds is \$238.8 million. This is \$31.6 million or 15.2% more than the 2016 year-end estimated expenditures of \$207.2 million.

2017 BUDGET SUMMARY

	Estimated 2017 Beg. Fund Balance	2017 Revenue	2017 Expenditures	Use of Reserves	Estimated 2017 Ending Balance
General Fund	\$ 5,754,842	\$ 65,087,882	\$ 65,328,043	\$ (240,161)	\$ 5,514,681
Parks and Recreation	605,689	5,547,225	5,583,642	(36,417)	569,272
Street & Traffic Operations	582,448	7,583,540	7,518,427	65,113	647,562
General Government Subtotal	6,942,980	78,218,647	78,430,112	(211,465)	6,731,515
Utilities/Other Operating	21,313,948	73,661,646	75,095,315	(1,433,669)	19,880,279
Capital Improvement	35,004,602	41,034,953	58,577,309	(17,542,357)	17,462,246
Risk Management Reserves	156,149	4,078,528	3,913,381	165,147	321,295
Employee Benefit Reserves	3,792,773	15,192,660	15,217,837	(25,177)	3,767,596
Trust and Agency Funds	656,731	676,000	667,000	9,000	665,731
G.O. Bond Debt Service	272,748	4,779,045	4,775,260	3,785	276,533
Utility Revenue Bond Debt Service	2,021,467	2,126,855	2,127,754	(899)	2,020,568
Total	<u>\$ 70,161,400</u>	<u>\$219,768,333</u>	<u>\$238,803,968</u>	<u>\$ (19,035,635)</u>	<u>\$ 51,125,764</u>

- The use of reserves of \$19.0 million is budgeted to be primarily out of capital funds, which is typical as reserves are built over time to be used in major projects. \$10.8 million of funding is proposed for the Yakima Central Plaza, and both Wastewater and Stormwater utilities are in the middle of major capital improvement programs.
- 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 2017 budget that should be noted are:

Revenues

- The general operating property tax levy for FY 2017 is estimated to be \$3.1117 per \$1,000 of assessed value, an increase of \$0.0238 or 1.0% above the current rate.
- Refuse is implementing a rate increase that will average about 7.0% in total, ranging from \$2.26 to \$2.56 per account per month, to both capture increases in Yakima County tipping fees and support increased operational costs. The last rate increase was in 2016 to reflect true cost of services, as there had been no increases since 2008.
- Water, Wastewater, and Stormwater utilities have budgeted rate adjustments in 2017, with increases averaging \$3.02 for Water, \$2.30 for Wastewater and \$4.52 for Stormwater. Recent rate studies indicated increases were needed for these utilities to maintain operational efficiency and capacity.

Personnel

- 764.70 total proposed full-time (FTE) positions are budgeted in all funds for Fiscal Year 2017.
- This represents a net increase of 5.25 FTE's from the 2016 Amended Budget.
- The *General Staffing* section in the 2017 Preliminary Budget document contains more detailed information. A summary regarding staffing levels of permanent Budgeted Positions by Operation appears later in this section.

Capital Improvements

- The City will invest \$60.1 million in FY 2017 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. A temporary use of reserves (fund balance) in general government funds is budgeted to address needs during the recession. The City anticipates rebuilding reserves to higher levels in upcoming years.

General Government Revenues/Balancing

Ad valorem taxes - The City set its operating property tax levy at rate of \$3.1117 per \$1,000 of assessed value for Fiscal Year 2017. 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 \$416,420 or 2.3% more in the FY 2017 levy than it did in FY 2016, made up of 1.3% for new construction and the IPD increase of 1.0%.

The 2017 General Government incremental revenue growth of \$4.6 million is based on the following:

➤ 1.0% inflation adjustment in property tax levy plus an estimate of 1.3% new construction.	\$416,000
➤ 3.8% growth in sales tax (2012 - 2014 growth above 6.0% - 2015 2.9%, 2016 est. 4.0%)	640,000
➤ Revenue growth for Utility Tax of 3.3%	456,000
➤ Sale of two Tiger Mart locations	400,000
➤ Imposition of Fire Inspection fee, increase planning fees	300,000
➤ Other internal charges for service (City Service, Utility Customer Services)	439,000

We have balanced the 2017 General Government Fund budget using the following strategies:

➤ 1.2% vacancy rate (Delay in hiring vacant positions)	\$675,000
➤ Reduced temporary salary	66,000
➤ Use of fund balance	211,000

MAJOR POLICY CONSIDERATIONS

The 2017 budget includes the following investments in the community's key priorities:

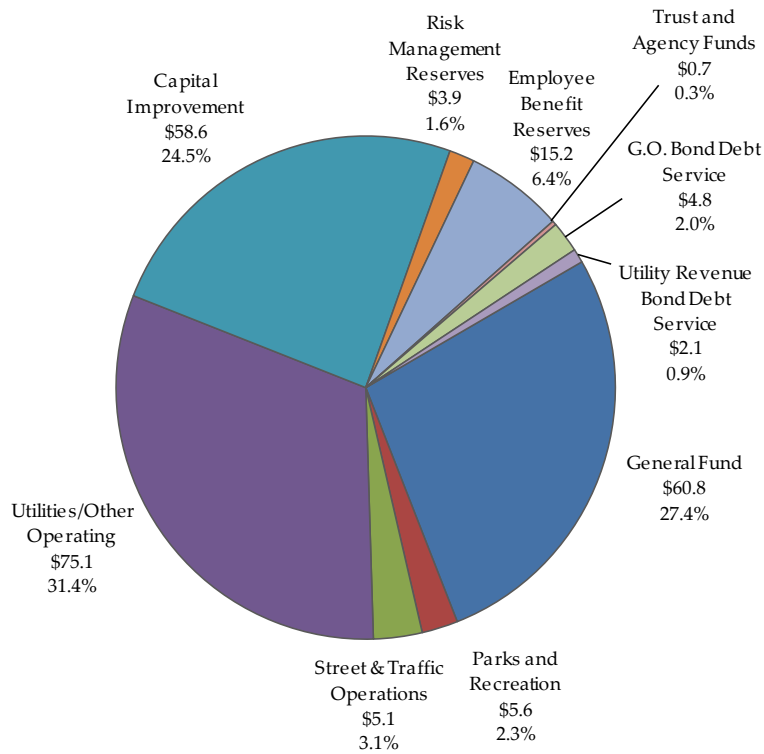
Strategic Priority	Budgeted Item(s)	Amount
New Revenue		
\$714,000	Establish brokered Natural Gas utility tax	\$ 70,000
	Lifted lid on electric, natural gas and telephone tax	130,000
	Establish Transportation Benefit District (TBD) /\$15 tab fee (half year)	<u>514,000</u>
	Total Revenues	714,000

Public Safety (PS)	Revenue	
\$4,303,850	Fire Inspection fee	250,000
	Expenditure	
	Online reporting system for non-emergent police reports	49,000
	Police / Legal Center reconfiguration	20,000
	Police fleet replacements	400,000
	Fire apparatus (2015 Strategic Initiative)	1,500,000
	Facility remodel and modernization	307,850
	Add one Fire Maintenance Mechanic (net of Temp reduction)	74,800
	Add one Public Safety Communications Supervisor	90,200
	Refurbish Communications vehicle	12,000
	Energy conservation measure - LED lighting for street lights	<u>2,100,000</u>
	Total Expenditures	4,553,850

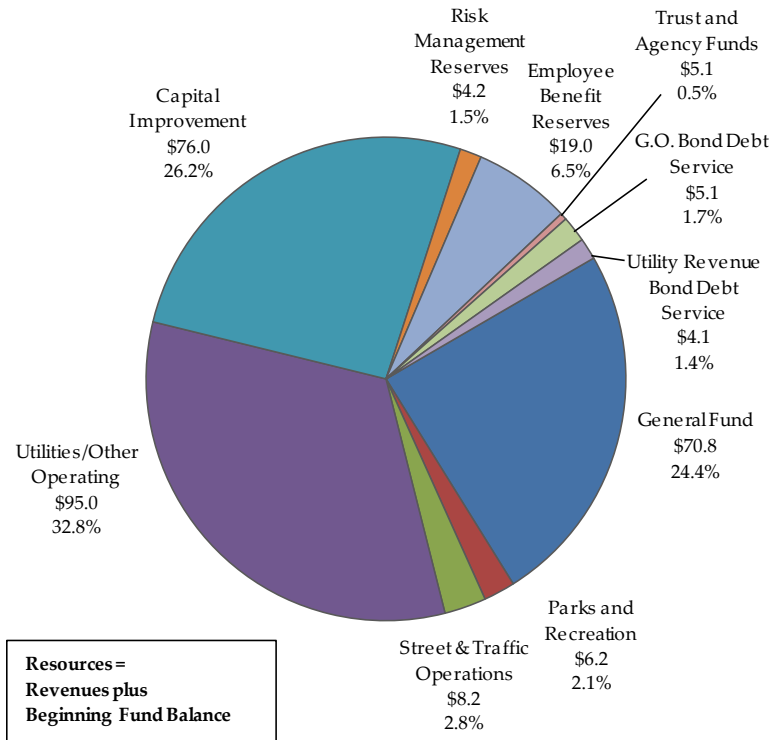
Economic Development (ED)		
\$14,902,400	Economic Development community support	318,333
	Public Market / Business Incubator location evaluation	16,667
	Yakima Central Plaza	10,817,000
	Cascade Mill Redevelopment project	1,200,000
	Replace Ford tractor at the Airport	43,000
	Add one Airport Assistant Manager	102,400
	Yakima Transit marketing	100,000
	Purchase & install 25 passenger counters for Transit system	50,000
	Upgrade Transit Center cameras	40,000
	Replace 3 administrative vehicles for Transit	100,000
	Purchase & install 10 solar bus shelters -Transit	130,000
	Transit ADA sidewalk improvements	100,000
	Transit buses (carryover of 2016 Strategic Initiative)	<u>1,885,000</u>
	Total Expenditures	14,902,400

Strategic Priority	Budgeted Item(s)	Amount	
Neighborhood & Community Building (NC)	\$33,221,100	Revenue	
		Wastewater rate increase	577,000
		Stormwater rate increase	1,357,000
		Water rate increase	740,000
		Refuse rate increase	473,000
		Total Revenues	3,147,000
		Expenditures	
		City Hall facility projects	1,292,000
		Airport capital projects	1,950,000
		Arterial Street capital improvements	4,516,100
		Wastewater capital improvements	12,825,000
		Add one Pretreatment Crew Leader-Wastewater	85,000
		Stormwater capital improvements	3,900,000
		Water capital improvements	1,444,000
		Irrigation capital improvements	8,000,000
		Equipment Rental Shop equipment	88,000
		Replace fuel management system	175,000
		Parks & Recreation capital improvements	2,013,000
		Henry Beauchamp Community Center repair/replacement	30,000
		Sidewalk repair / installation & tree removal	50,000
		Total Expenditures	36,368,100
Partnerships (PA)			
\$5,640	Capitol Theatre Committee Management fee increase	5,640	
Public Trust & Accountability (PT)			
\$1,554,500	Revenue		
	Replace a Legal Assistant II with 50% Purchasing position	38,000	
	Land development fee increase	50,000	
	Total Revenues	88,000	
	Expenditure		
	Upgrade DA-III (50%) to City Records Assistant (100%)	10,800	
	Replace Telephone Tech with Telecommunications Analyst	9,500	
	Add 2 modules to NEOGov software-Human Resources	39,200	
	Purchase Workiva reporting software-Finance	29,000	
	Planning reorganization (\$23,300 in 2018)	-	
	Full size copier / scanner-Engineering	18,000	
	Fleet vehicle additions and replacements	1,536,000	
	Total Expenditures	1,642,500	

2017 EXPENDITURE BUDGET BY FUND (\$238.8 MILLION)



2017 RESOURCE BUDGET BY FUND (\$289.9 MILLION)



ORDINANCE NO. 2016-040

AN ORDINANCE adopting a budget for the City of Yakima, Washington, for the year 2017; and making appropriations for estimated expenditures.

WHEREAS, on or before the 28th day of October, 2016, a Preliminary Budget Summary for the City of Yakima for the year 2017 was duly filed with the Director of Finance and City Clerk of the City of Yakima and submitted to the Yakima City Council, all in accordance with applicable laws, and

WHEREAS, subsequent to October 28, 2016, the City Council held hearings on the budget and on parts thereof, and on November 15, 2016 and on December 6, 2016, 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,

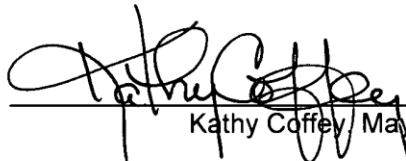
BE IT ORDAINED BY THE CITY OF YAKIMA:

Section 1. The budget for the City of Yakima, Washington, for the year 2017 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Annual Budget - 2017," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the year 2017 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.

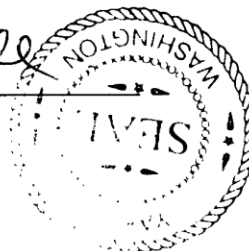
Section 3. This ordinance is one required to be made by the laws of the State of Washington, and shall be in full force and effect on January 1, 2017, upon its passage and publication as provided by law.

PASSED BY THE CITY COUNCIL, signed and approved this 13th day of December, 2016.


Kathy Coffey, Mayor

ATTEST:


Sonya Claar Tee, City Clerk



Publication Date: December 16, 2016
Effective Date: January 1, 2017

2017 Annual Budget
SUMMARY OF APPROPRIATIONS BY FUND

Fund	Description	2017 Projected Resources	2017 Budget Appropriations	% of Budget
000	General Fund	\$ 70,842,724	\$ 65,328,043	27.4%
123	Economic Development	183,676	134,266	0.1%
124	Community Development	2,519,616	1,486,742	0.6%
125	Community Relations	1,435,039	644,764	0.3%
131	Parks & Recreation	6,152,914	5,583,642	2.3%
141	Streets & Traffic Operations	8,165,988	7,518,427	3.1%
142	Arterial Street	5,238,505	4,867,075	2.0%
144	Cemetery	300,426	280,957	0.1%
150	Emergency Services	1,486,747	1,417,413	0.6%
151	Public Safety Communications	3,849,632	3,775,176	1.6%
152	Police Grants	867,312	384,078	0.2%
161	Downtown Improvement District	210,619	201,353	0.1%
162	Trolley (Yakima Interurban Lines)	2,032	1,355	0.0%
163	Front St Business Impr Area	3,792	3,500	0.0%
170	Tourist Promotion (Conv Ctr)	2,227,801	1,709,375	0.7%
171	Capitol Theatre	472,240	434,878	0.2%
172	PFD Revenue-Convention Center	1,466,366	733,213	0.3%
173	Tourist Promotion Area	788,722	707,200	0.3%
174	PFD Revenue-Capitol Theatre	844,228	661,400	0.3%
221	LID. Guaranty	25,329	-	0.0%
272	PFD Debt Service	1,194,818	1,029,213	0.4%
281	General Obligation Bonds	3,329,816	3,320,582	1.4%
287	1996 LT GO Convention Center Bonds	501,830	425,465	0.2%
321	CBD Capital Improvement	11,653,172	10,888,560	4.6%
322	Capitol Theatre Construction	305,391	60,000	0.0%
323	Yakima Rev Development Area	2,424,125	2,168,686	0.9%
331	Parks & Recreation Capital	2,367,360	2,031,000	0.9%
332	Fire Capital	2,675,447	2,648,617	1.1%
333	Law & Justice Capital	1,048,868	693,000	0.3%
342	Public Works Trust Construction	2,042,539	1,655,114	0.7%
343	REET 2 Capital Construction	1,029,589	782,452	0.3%
344	Street Capital Fund	714,962	401,500	0.2%
370	Convention Center Capital Impr	954,475	385,000	0.2%
392	Cum. Reserve for Capital Impr	428,298	-	0.0%
421	Airport Operating Fund	1,396,260	1,248,700	0.5%
422	Airport Capital Fund	2,904,215	2,815,089	1.2%
441	Stormwater Operating	3,379,518	3,159,881	1.3%
442	Stormwater Capital	4,104,907	3,900,000	1.6%

Fund	Description	2017	2017	% of
		Projected Resources	Budget Appropriations	
462	Transit	11,864,379	9,447,643	4.0%
464	Transit Capital Fund	7,356,848	2,009,675	0.8%
471	Refuse	7,460,441	6,914,474	2.9%
472	Wastewater Facilities Capital Rsv	2,668,809	800,000	0.3%
473	Wastewater Operating	28,056,663	23,510,252	9.8%
474	Water Operating	12,166,391	10,208,593	4.3%
475	Irrigation Operating	2,675,718	1,737,460	0.7%
476	Wastewater Construction	9,314,767	8,910,000	3.7%
477	Water Capital	5,305,143	1,444,000	0.6%
478	Wastewater Capital	4,235,123	3,750,000	1.6%
479	Irrigation Capital	9,267,013	8,367,542	3.5%
486	2008 Water Bonds	598,580	231,500	0.1%
488	2008 Wastewater Bonds	412,238	411,813	0.2%
491	2004 Irrigation Bonds	352,356	322,141	0.1%
493	2003 Wastewater Bonds	2,785,148	1,162,300	0.5%
512	Unemployment Compensation	658,600	227,353	0.1%
513	Employees Health Benefit	13,853,627	12,308,313	5.2%
514	Workers' Compensation	1,843,287	1,290,919	0.5%
515	Risk Management	4,234,677	3,913,381	1.6%
516	Wellness/EAP	227,348	101,800	0.0%
551	Equipment Rental	8,729,711	4,603,125	1.9%
555	Environmental Fund	1,037,331	422,950	0.2%
560	Public Works Administration	1,550,935	1,266,566	0.5%
612	Firemen's Relief & Pension	2,402,570	1,289,452	0.5%
632	YakCorps	655,000	655,000	0.3%
710	Cemetery Trust	677,731	12,000	0.0%
		<u>\$ 289,929,733</u>	<u>\$ 238,803,968</u>	100.0%



PERMANENT BUDGETED POSITIONS

The permanent budgeted work force is 764.70 for 2017, a total net increase of 5.25 FTE's from the 2016 Amended budget. In the General Government classifications (General Fund, Parks and Recreation Fund and Street Fund) there are 498.20 permanent budgeted positions, a net of increase of 1.25 from the 2016 Amended budget. Citywide, there are 764.70 positions budgeted for 2017, a net increase of 5.50 from the 2016 Amended budget.

Cumulatively, General Government has increased by a net of 3.18 positions in the 2 years since 2015. 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.

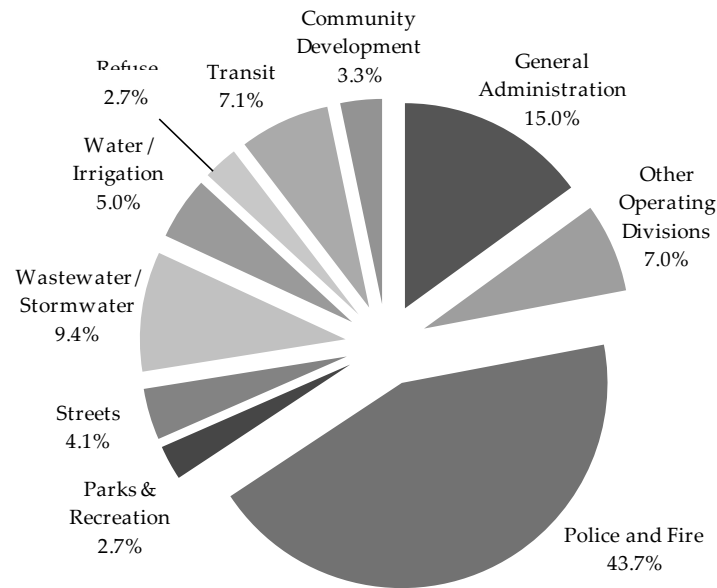
The 2017 Preliminary Budget includes both negotiated settlements for the bargaining units that were finalized for wages by the end of September, 2016 and estimated increases for open groups. Status of the collective bargaining process is described below.

<u>Bargaining Unit</u>	<u>Employees</u>	<u>Status on 12/31/16</u>
AFSCME Municipal	292	Settled through 2017
AFSCME Transit	58	Settled through 2019
International Association of Firefighters (IAFF) - LEOFF	78	Settled through 2017
911 Calltaker (IAFF)- PERS Employees	20	Settled through 2017
Public Safety Dispatchers (IAFF) - PERS Employees	17	Settled through 2017
Yakima Police Patrolman's Association (YPPA)	138	Settled through 2019
Management, Supervisory Confidential/Exempt Class	85	PACA ⁽¹⁾
Teamsters Units:		
Police Management	9	Settled through 2018
Corrections Sergeants	3	Settled through 2019
Supervisors & Administrative	44	Settled through 2019
Public Works Division Managers	5	Settled through 2019

- (1) PACA is the Pay and Compensation Adjustment mechanism for the unrepresented employees, as set forth in Section 2.20.116 of the Municipal Code.

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	2017	New Positions	Transfers	Deleted Positions
	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	-	-	-
140 Records ⁽¹⁾	4.50	4.50	5.00	0.50	-	-
160 Human Resources	9.10	9.10	9.10	-	-	-
170 Legal ⁽²⁾	19.50	18.50	18.50	-	-	-
180 Municipal Court ⁽³⁾	12.12	12.20	12.20	-	-	-
210 Planning ⁽⁴⁾	7.00	6.00	6.00	-	-	-
220 Code Administration	17.00	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 ⁽⁵⁾	197.00	194.00	194.00	-	-	-
320 Fire ⁽⁶⁾	100.00	103.00	104.00	1.00	-	-
330 Gang Free / Emergency Prep ⁽⁷⁾	1.00	0.00	0.00	-	-	-
350 Information Technology ⁽⁸⁾	22.00	23.00	23.00	-	-	-
610 Financial Services	15.00	15.00	15.00	-	-	-
650 Utility Services ⁽⁹⁾	14.00	14.75	14.75	-	-	-
670 Purchasing	6.00	6.00	6.00	-	-	-
700 Engineering ⁽¹⁰⁾	10.00	9.00	8.75	-	-	0.25
Total General Fund	447.22	445.05	446.30	1.50	-	0.25

Department Number/Description	2016		2017		New Positions	Transfers	Deleted Positions
	2015 Actual	Amended Budget	Adopted Budget				
131 Parks & Recreation ⁽¹¹⁾	21.30	20.90	20.90	-	-	-	
133 Traffic Engineering	9.00	9.00	9.00	-	-	-	
141 Street	22.00	22.00	22.00	-	-	-	
Total General Government	499.52	496.95	498.20	1.50	-		0.25
Other Operating Funds							
124 Community Development	7.00	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 ⁽¹²⁾	35.00	35.00	36.00	1.00	-	-	
421 Airport ⁽¹³⁾	7.00	7.00	8.00	1.00	-	-	
462 Transit ⁽¹⁴⁾	54.80	54.30	54.30	-	-	-	
471 Refuse ⁽¹⁵⁾	20.00	20.00	21.00	1.00	-	-	
473 Wastewater/Stormwater ⁽¹⁶⁾	70.20	71.20	72.20	1.00	-	-	
474 Water Operating	31.00	31.00	31.00	-	-	-	
475 Irrigation Operating	7.00	7.00	7.00	-	-	-	
551 Equipment Rental	14.00	14.00	14.00	-	-	-	
560 Public Works Administration	9.00	9.00	9.00	-	-	-	
Total Other Operating Funds	262.00	262.50	266.50	4.00	-	-	
Grand Total	761.52	759.45	764.70	5.50	-	-	0.25

- (1) .50 Department Assistant III upgraded to a full-time City Records Assistant in 2017.
- (2) One Legal Assistant II was deleted due to budget constraints mid-year 2016.
- (3) The Municipal Court Department Assistant was changed from .62 to .70 mid-year 2016.
- (4) One Senior Planner was deleted mid-year 2016 due to budget constraints.
- (5) 2 Police Officers and one Corrections Officer were deleted mid-year 2016 due to budget constraints.
- (6) Three Firefighters were added in 2016 to reduce overtime, and one Maintenance Mechanic was added in 2017 to help with additional vehicle maintenance needs.
- (7) The Gang Free Program Manager was deleted in 2016.
- (8) A mid-year restructure in 2015 resulted in the deletion of one Client service Technician and the addition of a Senior Client Services Technician and an Information Technology System Administrator.
- (9) Mid-year 2016, a Business Application Specialist position was added, and a Water Services Specialist position was reduced from 1.00 to .75.
- (10) One Design Engineer was eliminated mid-year 2015 and the Engineering Contract Specialist went from 1.00 to .75 in 2016 due to budget constraints.
- (11) A 2016 reorganization resulted in the net loss of .40 positions.
- (12) One Public Safety Communications Supervisor was added in 2017 to reduce overtime and increase coverage.
- (13) One Airport Operation & Maintenance Manager was added in 2017 to address insufficient staffing levels.
- (14) A 2016 reorganization changed some Transit Operator positions to temporary, and added a Transit Field Operations Supervisor and a Transit Maintenance Crew Leader, resulting in the net loss of .50 FTE's.
- (15) One Solid Waste Supervisor was added in 2017.
- (16) A WWTP Lead Maintenance Tech was added mid-year 2015, and a reorganization added a Pretreatment Crew leader in 2017.



DOUBLE BUDGETING

State Law requires that all expenditures, including those charges and transfers from one fund to another, be included and set forth in the annual budget. Transactions between funds are shown either as a transfer out/in from one fund to another or as an expenditure in one and revenue in another. Therefore such amounts are counted as both revenue and expenditure and considered double budgeted. 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

	2016	2017
	Adopted	Adopted
	Budget	Budget
Total Budget	\$ 228,105,939	\$ 238,803,968
Less Double Budgeted Items	<u>45,942,834</u>	<u>49,840,122</u>
Actual Budget	<u>\$ 182,163,105</u>	<u>\$ 188,963,847</u>

The most common instances of double budgeting are:

- Charges by internal service or other funds for services provided from operating funds to internal service funds (or other funds) in payment for services.
- Transfers from operating funds to debt service funds.
- Transfers from operating funds to capital funds to build 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	\$ 40,419	Capitol Theatre	\$ 60,000
Cemetery	17,939	Parks & Recreation	570,610
Public Safety Communications	124,250	Law & Justice Capital	217,800
Downtown Business Impr District	6,853	Street Construction	74,159
Tourist Promotion	62,530	Convention Center	155,000
Capitol Theatre	9,082	Fire Capital	407,850
Airport	74,038	Stormwater Capital	1,060,000
Stormwater Operating	123,882	Wastewater Capital - Construction	2,900,000
Transit	483,498	Wastewater Capital - Projects	616,000
Refuse	359,591	Wastewater Capital - Facilities	501,500
Wastewater Operating	1,149,890	Water Capital	<u>750,000</u>
Water Operating	582,180	Total Capital Projects	7,312,919
Irrigation Operating	116,121		
Unemployment Compensation Reserve	1,990	Debt Service	
Health Benefit Reserve	134,000	2002 PFD Convention Center GO Bond	463,213
Workers' Compensation Reserve	49,251	2009 PFD Capitol Theatre GO Bond	465,000
Risk Management Reserve	95,000	Various LTGO (SunDome/Parks/Fire/Street)	3,321,082
Firemen's Relief and Pension	<u>58,282</u>	Public Works Trust Construction	84,448
Total City Services	3,488,796	Wastewater Operating Fund	32,621
		Water 2008 Bonds (ref 1998 Bonds) & Rsv	230,800
In Lieu of Taxes		Wastewater 2008 Revenue Bonds	411,388
Stormwater Operating	200,000	2003/2012 Irrigation Bonds and Reserve	317,542
Refuse	1,048,700	2003 Wastewater Bonds and Reserve	<u>1,165,000</u>
Wastewater Operating	4,333,000	Total Debt Service	6,491,093
Water Operating	<u>1,870,500</u>		
Total	7,452,200	Internal Service	
		Unemployment Compensation	205,000
Utility Services	1,593,649	Employee Health Benefit Reserve	10,260,000
		Workers Compensation Fund	1,035,000
Other		Risk Management Reserve	3,884,528
Engineering	470,000	Wellness/Employee Assist Program	100,000
Information Systems	161,126	City Garage - Repl/Trans/Fleet/Fuel/M&O	2,897,792
Codes	51,250	Public Works Department	<u>1,171,908</u>
Total	682,376	Total Internal Service	19,554,228
Total General Fund	\$ 13,217,021	Operating Subsidies	
		Cemetery Fund	157,000
Parks Interfund - Utility Tax	1,513,060	Public Safety Communications	1,030,000
Street Interfund	240,000	Airport	102,400
		Tourist Promotion	100,000
Total General Government		Capitol Theatre	<u>122,400</u>
(General, Parks, and Streets Funds)	<u>\$ 14,970,081</u>	Total Operating Subsidies	1,511,800
		Total All Funds	<u>\$ 49,840,122</u>

CITY SERVICE CHARGE

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

Following are the schedules showing charges for 2016 City Services.

CITY SERVICE DEPARTMENTS

City Service Departments	2016			
	Amended Budget	Excluded Expenditures	Direct Chrg For Services	Net City Service Costs
City Manager	\$ 418,138	\$ -	\$ -	\$ 418,138
State Auditor	113,000	-	-	113,000
City Clerk / Records	654,256	-	-	654,256
Finance	1,530,716	-	-	1,530,716
Human Resources	653,258	-	-	653,258
Legal	1,651,505	1,218,192	-	433,313
Purchasing	630,092	-	298,737	331,355
City Hall Facility	505,447	-	-	505,447
Information Technology	3,126,390	-	85,000	3,041,390
Subtotal	\$ 9,282,801	\$ 1,218,192	\$ 383,737	\$ 7,680,872

- The *2016 Amended Budget* column illustrates the estimated 2016 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	2016	% City	2017		2016	Percent
	Amended Budget	Service Budget	City Service Charges Billable	Non-Billable	Charges	Inc (Dec)
Community Relations	\$ 616,348	0.5%	\$ 40,419	\$ -	\$ 37,583	7.5%
Cemetery	274,712	0.2%	17,939	-	18,027	(0.5%)
Public Safety Communications	1,894,658	1.5%	124,250	-	112,333	10.6%
Downtown Business Impr District	208,993	0.2%	6,853	-	12,205	(43.9%)
Tourist Promotion	953,510	0.7%	62,530	-	54,918	13.9%
Capitol Theatre	138,497	0.1%	9,082	-	7,078	28.3%
Airport	1,128,985	0.9%	74,038	-	67,937	9.0%
Stormwater	1,890,375	1.5%	123,882	-	107,729	15.0%
Transit	7,293,842	5.6%	483,498	-	455,610	6.1%
Refuse	5,664,053	4.4%	359,591	-	324,269	10.9%
Wastewater	17,096,488	13.2%	1,149,890	-	1,007,925	14.1%
Water	8,228,788	6.4%	582,180	-	507,766	14.7%
Irrigation	1,629,496	1.3%	116,121	-	97,387	19.2%
Unemployment Comp Reserve	77,351	0.1%	1,990	-	4,522	(56.0%)
Health Benefit Reserve	4,188,338	3.2%	134,000	-	131,622	1.8%
Workers Compensation Reserve	751,017	0.6%	49,251	-	29,733	65.6%
Risk Management Reserve	2,525,151	2.0%	95,000	-	95,442	(0.5%)
Fire Pension - Medical	868,728	0.7%	58,282	-	56,486	3.2%
Subtotal	55,429,329	42.9%	3,488,796	-	3,128,572	
Other Operating Funds & Depts	103,618,882	57.1%	-	4,387,310	-	
Excluded Funds & Departments	70,469,079					
Department City Service Charge	9,282,801					
Total Budget	238,800,092					
Total City Service Budget	<u>\$ 129,265,998</u>	<u>100%</u>	<u>\$ 3,488,796</u>	<u>\$ 4,387,310</u>	<u>\$ 3,128,572</u>	11.5%
Total Billable and Non-Billable				<u><u>\$ 7,876,106</u></u>		

- *Amended 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 2017 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 2016 charges for city services for comparative purposes.
- The *Percent Increase (Decrease)* column indicates the percentage increase or decrease from 2016 to 2017 charges.

Note: Total City Service charge as a percentage of eligible budgets is 6.3%.

EXCLUSIONS

Funds and Department Budgets Excluded from City Service Charge	Excluded Amount
Indigent Defense	\$ 935,500
Hearing Examiner	30,000
Intergovernmental	189,551
State Auditor	113,000
Police Pension	442,800
Arterial Street Capital	10,516,150
Trolley	164,855
Front Street PBIA	10,279
Tourist Promotion - Convention Center	741,000
Capitol Theatre	282,000
PFD - Convention Center	15,000
Tourist Promotion Area	687,000
PFD - Capitol Theatre	14,000
G.O. Bond Funds	4,760,964
LID Guaranty	48,000
CBD Capital Improvement	2,881,000
Capitol Theatre Construction	242,351
Yakima Revenue Development Area	1,500,000
Parks & Recreation Capital	3,344,049
Fire Capital	2,239,976
Law and Justice Capital	693,000
Public Works Trust Construction - REET 1	779,300
REET 2 Capital	526,710
Convention Center Capital	385,000
Cumulative Reserve for Capital Improvement	1,580,000
Airport Capital	13,805,247
Stormwater Capital	2,400,000
Transit Operating	1,074,923
Transit Capital	4,334,205
Wastewater Facility Capital Reserve	700,000
Wastewater Construction	5,710,000
Water Capital	2,257,738
Wastewater Capital	1,380,000
Irrigation Capital	1,050,000
Revenue Bonds	2,129,054
Wellness/EAP	121,800
Environmental	1,247,950
Firemen's Relief & Pension	480,900
YakCorps Agency	655,777
	<u>\$70,469,079</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 from the calculation.

RESOURCE AND EXPENDITURE DETAIL

Resources – A summary by fund of just the 2017 estimated resources compared to the 2017 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 2017 budget from the 2016 amended budget in both dollar amount and percentage.

Expenditures by Classification – Depicts the 2017 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 2017 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	2017	2017	2017	2017 Est	2017 Est	End Bal
		Estimated Revenue	Proposed Expenditure	Use of Reserves	Beginning Balance	Ending Balance	vs 2017 Budget
000	General Fund	\$ 65,087,882	\$ 65,328,043	\$ (240,161)	\$ 5,754,842	\$ 5,514,681	8.4%
131	Parks & Recreation	5,547,225	5,583,642	(36,417)	605,689	569,272	10.2%
141	Street & Traffic Operations	7,583,540	7,518,427	65,113	582,448	647,562	8.6%
General Government Total		78,218,647	78,430,112	(211,465)	6,942,980	6,731,515	8.6%
123	Economic Development	122,000	134,266	(12,266)	61,676	49,410	36.8%
124	Community Development	1,481,868	1,486,742	(4,874)	1,037,748	1,032,874	69.5%
125	Community Relations	678,100	644,764	33,336	756,939	790,275	122.6%
142	Arterial Street	4,665,039	4,867,075	(202,036)	573,466	371,430	7.6%
144	Cemetery	282,950	280,957	1,993	17,476	19,468	6.9%
150	Emergency Services	1,365,890	1,417,413	(51,523)	120,857	69,334	4.9%
151	Public Safety Communication	3,794,846	3,775,176	19,670	54,786	74,456	2.0%
152	Police Grants	416,000	384,078	31,922	451,312	483,234	125.8%
161	Downtown Impr District	208,340	201,353	6,987	2,279	9,266	4.6%
162	Trolley	1,275	1,355	(80)	757	677	50.0%
163	Front St Business Impr Area	3,735	3,500	235	57	292	8.3%
170	Tourist Promo (Conv Ctr)	1,710,250	1,709,375	875	517,551	518,426	30.3%
171	Capitol Theatre	438,920	434,878	4,042	33,320	37,362	8.6%
172	PFD - Conv Center	850,750	733,213	117,537	615,616	733,153	100.0%
173	Tourist Promotion Area	707,550	707,200	350	81,172	81,522	11.5%
174	PFD - Capitol Theatre	660,500	661,400	(900)	183,728	182,828	27.6%
221	L.I.D. Guaranty	-	-	-	25,329	25,329	n/a
272	PFD Debt Service	1,029,213	1,029,213	-	165,605	165,605	16.1%
281	Misc LTGO Bonds	3,321,082	3,320,582	500	8,734	9,234	0.3%
287	1996 LTGO Bonds	428,750	425,465	3,285	73,080	76,365	17.9%
321	C.B.D. Capital Impr	9,915,280	10,888,560	(973,280)	1,737,892	764,612	7.0%
322	Capitol Theatre Const	60,000	60,000	-	245,391	245,391	409.0%
323	Yakima Rev Dev Area	1,000,000	2,168,686	(1,168,686)	1,424,125	255,439	11.8%
331	Parks & Recreation Capital	1,126,817	2,031,000	(904,183)	1,240,543	336,360	16.6%
332	Fire Capital	2,641,350	2,648,617	(7,267)	34,097	26,830	1.0%
333	Law & Justice Capital	501,150	693,000	(191,850)	547,718	355,868	51.4%
342	REET 1 Public Works Trust	836,448	1,655,114	(818,666)	1,206,091	387,425	23.4%
343	REET 2 Capital Construction	752,000	782,452	(30,452)	277,589	247,137	31.6%
344	Street Capital Fund	525,659	401,500	124,159	189,303	313,462	n/a
370	Conv Center Capital Impr	370,500	385,000	(14,500)	583,975	569,475	147.9%
392	Cum Rsv for Capital Impr	-	-	-	428,298	428,298	n/a
421	Airport Operating	1,249,229	1,248,700	529	147,031	147,560	11.8%
422	Airport Capital	2,856,150	2,815,089	41,061	48,065	89,126	3.2%
441	Stormwater Operating	3,057,650	3,159,881	(102,231)	321,868	219,636	7.0%
442	Stormwater Capital	1,060,000	3,900,000	(2,840,000)	3,044,907	204,907	5.3%
462	Transit Operating	9,075,569	9,447,643	(372,074)	2,788,810	2,416,736	25.6%
464	Transit Capital	2,656,000	2,009,675	646,325	4,700,848	5,347,173	266.1%

Fund	Description	2017 Estimated Revenue	2017 Proposed Expenditure	2017 Use of Reserves	2017 Est Beginning Balance	2017 Est Ending Balance	End Bal vs 2017 Budget
471	Refuse	7,131,094	6,914,474	216,620	329,347	545,967	7.9%
472	Wastewater Capital Facilities	700,000	800,000	(100,000)	1,968,809	1,868,809	233.6%
473	Wastewater Operating	22,729,779	23,510,252	(780,472)	5,326,884	4,546,411	19.3%
474	Water Operating	9,703,000	10,208,593	(505,593)	2,463,391	1,957,798	19.2%
475	Irrigation Operating	1,803,500	1,737,460	66,040	872,218	938,258	54.0%
476	Wastewater Capital Constr	2,900,000	8,910,000	(6,010,000)	6,414,767	404,767	4.5%
477	Water Capital	750,000	1,444,000	(694,000)	4,555,143	3,861,143	267.4%
478	Wastewater Capital Projects	501,500	3,750,000	(3,248,500)	3,733,623	485,123	12.9%
479	Irrigation Capital	7,217,060	8,367,542	(1,150,482)	2,049,953	899,471	10.7%
486	2008 Water Bond	231,500	231,500	-	367,080	367,080	158.6%
488	2008 Wastewater Bond	411,813	411,813	-	425	425	0.1%
491	2004 Irrigation Bond	317,542	322,141	(4,599)	34,814	30,214	9.4%
493	2003 Wastewater Bond	1,166,000	1,162,300	3,700	1,619,148	1,622,848	139.6%
512	Unemployment Comp	205,000	227,353	(22,353)	453,600	431,247	189.7%
513	Employees Health Benefit	12,450,000	12,308,313	141,687	1,403,627	1,545,314	12.6%
514	Workers' Compensation	1,104,500	1,290,919	(186,419)	738,787	552,368	42.8%
515	Risk Management	4,078,528	3,913,381	165,147	156,149	321,295	8.2%
516	Wellness/EAP	100,000	101,800	(1,800)	127,348	125,548	123.3%
551	Equipment Rental	4,636,942	4,603,125	33,817	4,092,769	4,126,586	89.6%
555	Environmental Fund	380,000	422,950	(42,950)	657,331	614,381	145.3%
560	Public Works Admin	1,171,908	1,266,566	(94,658)	379,027	284,369	22.5%
612	Firemen's Relief & Pension	1,333,160	1,289,452	43,708	1,069,410	1,113,118	86.3%
632	YakCorps	655,000	655,000	-	-	-	0.0%
710	Cemetery Trust	21,000	12,000	9,000	656,731	665,731	n/a
Total City Budget		\$ 219,768,333	\$ 238,803,968	\$ (19,035,635)	\$ 70,161,400	\$ 51,125,764	21.4%

COMPARATIVE REVENUES BY FUND

Fund	Description	2015	2016	2017	2017	2017
		Actual Revenue	Estimated Revenue	Projected Revenues	Beginning Rsv Balance	Total Est Resources
000	General Fund	\$ 59,414,509	\$ 62,860,032	\$ 65,087,882	\$ 5,754,842	\$ 70,842,724
123	Economic Development	239,172	179,000	122,000	61,676	183,676
124	Community Development	1,475,163	3,484,145	1,481,868	1,037,748	2,519,616
125	Community Relations	688,091	678,100	678,100	756,939	1,435,039
131	Parks & Recreation	5,559,581	5,551,665	5,547,225	605,689	6,152,914
141	Street & Traffic Operations	5,291,338	5,239,988	7,583,540	582,448	8,165,988
142	Arterial Street	1,736,663	3,301,225	4,665,039	573,466	5,238,505
144	Cemetery	262,339	253,150	282,950	17,476	300,426
150	Emergency Services	1,300,116	1,325,590	1,365,890	120,857	1,486,747
151	Public Safety Communication	2,827,007	3,935,281	3,794,846	54,786	3,849,632
152	Police Grants	500,221	448,390	416,000	451,312	867,312
161	Downtown Impr District	182,092	205,340	208,340	2,279	210,619
162	Trolley	229,616	91,433	1,275	757	2,032
163	Front St Business Impr Area	1,801	3,735	3,735	57	3,792
170	Tourist Promo (Conv Ctr)	1,598,632	1,643,800	1,710,250	517,551	2,227,801
171	Capitol Theatre	405,836	427,250	438,920	33,320	472,240
172	PFD - Conv Center	832,091	828,750	850,750	615,616	1,466,366
173	Tourist Promotion Area	659,117	687,350	707,550	81,172	788,722
174	PFD - Capitol Theatre	630,405	647,700	660,500	183,728	844,228
221	L.I.D. Guaranty	65	-	-	25,329	25,329
272	PFD Debt Service	1,027,846	1,026,039	1,029,213	165,605	1,194,818
281	Misc LTGO Bonds	3,010,189	3,312,239	3,321,082	8,734	3,329,816
287	1996 LTGO Bonds	429,255	428,750	428,750	73,080	501,830
321	C.B.D. Capital Impr	426,526	2,529,760	9,915,280	1,737,892	11,653,172
322	Capitol Theatre Const	121,927	66,641	60,000	245,391	305,391
323	Yakima Rev Dev Area	1,124,617	1,900,000	1,000,000	1,424,125	2,424,125
331	Parks & Recreation Capital	6,133,009	772,693	1,126,817	1,240,543	2,367,360
332	Fire Capital	159,252	784,500	2,641,350	34,097	2,675,447
333	Law & Justice Capital	600,393	500,413	501,150	547,718	1,048,868
342	REET 1 Public Works Trust	1,063,518	986,448	836,448	1,206,091	2,042,539
343	REET 2 Capital Construction	979,070	902,000	752,000	277,589	1,029,589
344	Street Capital Fund	97,581	95,306	525,659	189,303	714,962
370	Conv Center Capital Impr	275,111	383,950	370,500	583,975	954,475
392	Cum Rsv for Capital Impr	477,220	301,500	-	428,298	428,298
421	Airport Operating	1,060,127	1,197,801	1,249,229	147,031	1,396,260
422	Airport Capital	709,658	13,056,428	2,856,150	48,065	2,904,215
441	Stormwater Operating	2,323,092	2,274,555	3,057,650	321,868	3,379,518
442	Stormwater Capital	1,326,506	700,000	1,060,000	3,044,907	4,104,907
462	Transit Operating	8,036,838	8,925,345	9,075,569	2,788,810	11,864,379
464	Transit Capital	2,207,007	2,510,396	2,656,000	4,700,848	7,356,848

Fund	Description	2015	2016	2017	2017	2017
		Actual Revenue	Estimated Revenue	Projected Revenues	Beginning Rsv Balance	Total Est Resources
471	Refuse	5,774,216	6,664,639	7,131,094	329,347	7,460,441
472	Wastewater Capital Facilities	600,004	700,000	700,000	1,968,809	2,668,809
473	Wastewater Operating	22,703,574	22,744,484	22,729,779	5,326,884	28,056,663
474	Water Operating	9,204,072	9,152,500	9,703,000	2,463,391	12,166,391
475	Irrigation Operating	1,869,921	1,803,500	1,803,500	872,218	2,675,718
476	Wastewater Capital Constr	800,000	500,000	2,900,000	6,414,767	9,314,767
477	Water Capital	1,158,181	1,050,200	750,000	4,555,143	5,305,143
478	Wastewater Capital Projects	4,664,213	2,320,270	501,500	3,733,623	4,235,123
479	Irrigation Capital	1,426,877	1,387,060	7,217,060	2,049,953	9,267,013
481	Revenue Bond	400	-	-	-	-
483	Revenue Bond	700	-	-	-	-
486	2008 Water Bond	237,725	235,400	231,500	367,080	598,580
488	2008 Wastewater Bond	411,413	412,238	411,813	425	412,238
489	Revenue Bond	1,000	-	-	-	-
491	2004 Irrigation Bond	317,742	317,542	317,542	34,814	352,356
493	2003 Wastewater Bond	1,165,300	1,166,000	1,166,000	1,619,148	2,785,148
494	Revenue Bond	201,962	-	-	-	-
512	Unemployment Comp	9,933,545	205,000	205,000	453,600	658,600
513	Employees Health Benefit	1,098,004	11,370,686	12,450,000	1,403,627	13,853,627
514	Workers' Compensation	3,891,570	1,149,457	1,104,500	738,787	1,843,287
515	Risk Management	40,000	4,894,000	4,078,528	156,149	4,234,677
516	Wellness/EAP	2,758,609	111,463	100,000	127,348	227,348
551	Equipment Rental	1,507,786	4,424,332	4,636,942	4,092,769	8,729,711
555	Environmental Fund	1,213,867	340,000	380,000	657,331	1,037,331
560	Public Works Admin	1,116,222	1,143,924	1,171,908	379,027	1,550,935
612	Firemen's Relief & Pension	1,265,720	1,233,143	1,333,160	1,069,410	2,402,570
632	YakCorps	-	643,060	655,000	-	655,000
710	Cemetery Trust	27,709	21,000	21,000	656,731	677,731
Total City Budget		<u>\$ 188,812,928</u>	<u>\$ 208,436,587</u>	<u>\$ 219,768,333</u>	<u>\$ 70,161,400</u>	<u>\$ 289,929,733</u>

EXPENDITURES BY FUND AND DEPARTMENT

Fund	Description	2015 Actual	2016	2016	2016	2017	Chng 2017	Percent Change
			Adopted Budget	Amended Budget	Estimated Budget	Adopted Budget	Adopted to 2016 Amend	
102	City Management	\$ 504,402	\$ 418,138	\$ 418,138	\$ 429,828	\$ 399,805	\$ (18,334)	(4.4%)
109	Indigent Defense	910,981	935,500	935,500	940,500	965,500	30,000	3.2%
110	City Council	280,679	285,340	285,340	271,415	252,176	(33,165)	(11.6%)
135	Neighborhood Groups Program	-	206,735	206,735	-	-	(206,735)	n/a
140	City Clerk/Records	533,284	654,256	654,256	648,483	582,429	(71,827)	(11.0%)
160	Human Resources	649,024	653,258	653,258	638,353	724,580	71,322	10.9%
170	Legal	1,467,922	1,651,505	1,651,505	1,566,632	1,703,161	51,656	3.1%
180	Municipal Court	1,346,861	1,431,404	1,431,404	1,430,029	1,496,999	65,595	4.6%
210	Planning	535,201	658,184	658,184	625,322	669,715	11,531	1.8%
220	Code Administration	1,626,019	1,855,499	1,855,499	1,811,374	1,877,343	21,845	1.2%
221	City Hall Facility	504,382	505,447	505,447	495,696	521,591	16,143	3.2%
250	Economic Development	784,085	889,964	889,964	798,264	743,507	(146,456)	(16.5%)
310	Police	26,452,368	27,462,308	27,462,308	27,202,038	28,119,824	657,516	2.4%
320	Fire	12,171,410	12,379,172	12,379,172	12,348,244	13,128,867	749,696	6.1%
350	Information Technology	3,087,092	3,126,390	3,126,390	3,083,547	3,478,097	351,707	2.8%
590	Intergovernmental	180,054	189,551	189,551	189,551	155,287	(34,264)	(18.1%)
600	Transfers	4,750,225	3,754,545	4,839,545	4,884,845	5,352,664	513,119	10.6%
612	Financial Services	1,532,581	1,530,716	1,530,716	1,538,377	1,625,592	94,876	6.2%
613	State Examiner	127,429	113,000	113,000	115,072	117,000	4,000	3.5%
681	Police Pension	1,038,660	1,104,060	1,104,060	953,661	964,997	(139,063)	(12.6%)
650	Utility Services	1,518,454	1,704,433	1,704,433	1,647,479	1,762,285	57,853	3.4%
670	Purchasing	610,041	630,092	630,092	625,273	608,463	(21,629)	(3.4%)
700	Engineering	809,739	833,710	833,710	728,578	753,162	(80,549)	(9.7%)
097	Position Vacancy	-	(1,025,000)	(1,085,000)	-	(675,000)	410,000	(37.8%)
General Fund Total		61,420,893	61,948,206	62,973,206	62,972,563	65,328,043	2,354,837	3.7%
131	Parks & Recreation	5,554,286	5,481,878	5,481,878	5,481,878	5,583,642	101,764	1.9%
141	Street & Traffic Operations	5,549,823	5,408,279	5,408,279	5,407,091	7,518,427	2,110,148	39.0%
General Government Fund Totals		72,525,002	72,838,363	73,863,363	73,861,531	78,430,112	4,566,749	6.2%
123	Economic Development	248,183	198,071	198,071	193,745	134,266	(63,805)	(32.2%)
124	Community Development	1,408,139	3,349,462	3,349,462	3,343,451	1,486,742	(1,862,720)	(55.6%)
125	Community Relations	634,153	618,913	618,913	578,572	644,764	25,851	4.2%
142	Arterial Street	1,822,375	10,737,025	10,737,025	4,009,634	4,867,075	(5,869,950)	(54.7%)
144	Cemetery	281,178	274,712	274,712	273,212	280,957	6,245	2.3%
150	Emergency Services	1,305,260	1,417,895	1,417,895	1,407,895	1,417,413	(482)	(0.0%)
151	Public Safety Communications	4,059,802	3,563,096	3,563,096	3,519,226	3,775,176	212,080	6.0%
152	Police Grant	303,579	401,716	401,716	368,457	384,078	(17,639)	(4.4%)
161	Downtown Bus Impr. District	199,062	208,993	208,993	198,500	201,353	(7,640)	(3.7%)
162	Trolley	254,321	164,855	164,855	163,855	1,355	(163,500)	(99.2%)
163	Front Street Business Impr Area	3,221	10,279	10,279	8,357	3,500	(6,779)	(65.9%)
170	Tourist Promotion	1,610,885	1,694,510	1,694,510	1,654,510	1,709,375	14,865	0.9%
171	Capitol Theatre	406,528	420,497	420,497	420,497	434,878	14,381	3.4%
172	PFD Revenue - Convention Center	738,730	727,720	727,720	727,720	733,213	5,493	0.8%
173	Tourism Promotion Area	657,921	687,000	687,000	687,000	707,200	20,200	2.9%
174	PFD Revenue - Capitol Theatre	639,918	630,883	630,883	630,883	661,400	30,517	4.8%
198	FRS/Capitol Theatre Reserve	71,927	36,641	36,641	36,641	-	(36,641)	(100.0%)
272	PFD Convention Ctr GO Red.	1,026,050	1,024,025	1,024,025	1,024,025	1,029,213	5,188	0.5%

Fund	Description	2015	2016	2016	2016	2017	Chng 2017	
		Actual	Adopted Budget	Amended Budget	Estimated Budget	Adopted Budget	Adopted to 2016 Amend	Percent Change
281	2005 LTGO Parks and Recreation	3,010,188	3,312,239	3,312,239	3,312,239	3,320,582	8,343	0.3%
287	1996 G. O. LTD Levy Redemption	428,190	424,700	424,700	424,700	425,465	765	0.2%
289	LID Debt Service Control Fund	15	48,000	48,000	-	-	(48,000)	(100.0%)
321	CBD Capital Improvement	566,050	2,881,000	2,881,000	768,570	10,888,560	8,007,560	277.9%
322	Capitol Theatre Construction	17,649	242,351	242,351	70,000	60,000	(182,351)	(75.2%)
323	Yakima Rev Development Area	3,092,240	1,500,000	1,500,000	1,177,000	2,168,686	668,686	44.6%
331	Parks & Recreation Capital	2,575,977	3,344,049	3,344,049	3,342,406	2,031,000	(1,313,049)	(39.3%)
332	Fire Capital	1,220,178	2,239,976	2,239,976	787,328	2,648,617	408,641	18.2%
333	Law and Justice Capital	434,337	693,000	693,000	693,000	693,000	-	0.0%
342	Public Works Trust Construction	642,784	1,011,385	1,011,385	951,833	1,655,114	643,729	63.6%
343	REET 2 Capital Fund	1,177,547	978,250	978,250	977,372	782,452	(195,798)	(20.0%)
344	Streets Capital Fund	934,473	5,000,000	5,000,000	167	401,500	(4,598,500)	(92.0%)
370	Convention Center Capital Impr	326,762	385,000	385,000	385,000	385,000	-	0.0%
392	Cum. Reserve for Capital Impr	1,263,603	1,580,000	1,580,000	1,490,249	-	(1,580,000)	(100.0%)
421	Airport Operating	1,022,353	1,128,985	1,128,985	1,097,083	1,248,700	119,715	10.6%
422	Airport Capital	547,128	13,805,247	13,805,247	13,803,913	2,815,089	(10,990,158)	(79.6%)
441	Stormwater Operating	2,980,262	2,650,375	2,650,375	2,647,375	3,159,881	509,506	19.2%
442	Stormwater Capital	158,484	2,400,000	2,400,000	700,000	3,900,000	1,500,000	62.5%
462	Transit	8,005,242	8,368,765	8,368,765	8,091,493	9,447,643	1,078,878	12.9%
464	Transit Capital	54,217	4,334,205	4,334,205	2,274,420	2,009,675	(2,324,530)	(53.6%)
471	Refuse	5,830,965	6,459,053	6,459,053	6,394,856	6,914,474	455,421	7.1%
472	Wastewater Capital - Facilities	83,709	700,000	700,000	700,000	800,000	100,000	14.3%
473	Wastewater Operating	21,889,068	22,589,282	22,589,282	21,726,931	23,510,252	920,970	4.1%
474	Water Operating	9,385,180	9,819,509	9,819,509	9,819,489	10,208,593	389,084	4.0%
475	Irrigation Operating	1,802,284	1,829,496	1,829,496	1,828,709	1,737,460	(92,036)	(5.0%)
476	Wastewater Capital - Const	81,809	5,710,000	5,710,000	960,000	8,910,000	3,200,000	56.0%
477	Water Capital	467,972	2,257,738	2,257,738	506,000	1,444,000	(813,738)	(36.0%)
478	Wastewater Capital - Projects	320,669	1,380,000	1,380,000	-	3,750,000	2,370,000	171.7%
479	Irrigation Capital	939,442	1,367,542	1,367,542	840,284	8,367,542	7,000,000	511.9%
486	1998 Water Revenue Bond Red.	237,700	234,700	234,700	234,700	231,500	(3,200)	(1.4%)
488	1996 Wastewater Rev Bond Red.	411,413	411,813	411,813	411,813	411,813	(1)	(0.0%)
491	2003 Irrigation Rev Bond Red.	317,741	317,541	317,541	317,541	322,141	4,600	1.4%
493	2003 WW Revenue Bond Red.	1,165,300	1,165,000	1,165,000	1,165,000	1,162,300	(2,700)	(0.2%)
512	Unemployment Compensation	196,662	227,351	227,351	192,644	227,353	2	0.0%
513	Employees Health Benefit	10,394,450	11,588,338	11,588,338	11,584,028	12,308,313	719,975	6.2%
514	Workers' Compensation	1,244,078	1,311,017	1,311,017	1,144,884	1,290,919	(20,098)	(1.5%)
515	Risk Management	4,684,994	5,664,864	5,664,864	5,471,094	3,913,381	(1,751,483)	(30.9%)
516	Wellness/EAP Fund	95,530	121,800	121,800	111,300	101,800	(20,000)	(16.4%)
551	Equipment Rental	4,749,623	4,765,532	4,765,532	4,388,988	4,603,125	(162,406)	(3.4%)
555	Environmental Fund	1,275,733	1,247,950	1,247,950	247,950	422,950	(825,000)	(66.1%)
560	Public Works Administration	1,141,699	1,256,978	1,256,978	1,249,153	1,266,566	9,588	0.8%
612	Firemen's Relief & Pension	1,220,413	1,349,628	1,349,628	1,183,583	1,289,452	(60,176)	(4.5%)
632	YAKCORPS Agency Fund	-	655,777	655,777	643,060	655,000	(777)	(0.1%)
710	Cemetery Trust	12,000	12,000	12,000	12,000	12,000	-	0.0%
Non General Gov't Fund Totals		112,079,359	164,938,745	164,938,745	133,376,353	160,375,873	(4,562,872)	(2.8%)
Total City Budget		<u>\$ 184,602,345</u>	<u>\$ 237,775,092</u>	<u>\$ 238,800,092</u>	<u>\$ 207,235,868</u>	<u>\$ 238,803,968</u>	<u>\$ 3,877</u>	0.0%

EXPENDITURES BY FUND AND CATEGORY

2017 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	\$ 295,151	\$ 80,775	\$ 4,000	\$ 19,879	\$ -	\$ -	\$ -	\$ -	\$ 399,805
109	Indigent Defense	-	-	500	965,000	-	-	-	-	965,500
110	City Council	95,100	7,703	4,000	145,373	-	-	-	-	252,176
140	City Clerk/Records	301,402	106,993	11,400	162,635	-	-	-	-	582,429
160	Human Resources	396,286	146,928	14,400	166,965	-	-	-	-	724,580
170	Legal	1,159,442	384,357	14,350	145,011	-	-	-	-	1,703,161
180	Municipal Court	900,491	315,567	18,000	232,940	30,000	-	-	-	1,496,999
210	Planning	414,210	146,965	4,100	104,440	-	-	-	-	669,715
220	Code Administration	1,035,659	414,759	25,300	399,125	-	-	-	2,500	1,877,343
221	City Hall Facility	157,493	49,312	26,900	284,886	-	-	-	3,000	521,591
250	Economic Dev	165,491	55,240	2,500	520,276	-	-	-	-	743,507
310	Police	17,359,222	5,239,247	777,500	2,079,819	1,875,000	-	789,037	-	28,119,824
320	Fire	9,362,051	2,658,436	315,971	596,337	-	-	196,072	-	13,128,867
350	Information Tech	1,824,190	618,741	182,600	770,567	-	82,000	-	-	3,478,097
590	Intergovernmental	-	-	-	52,904	102,383	-	-	-	155,287
600	Transfers	-	-	-	(675,000)	-	-	-	5,352,664	4,677,664
612	Financial Services	1,050,942	354,505	20,000	200,144	-	-	-	-	1,625,592
613	State Examiner	-	-	-	117,000	-	-	-	-	117,000
681	Police Pension	-	428,697	-	536,300	-	-	-	-	964,997
650	Utility Services	879,585	378,136	15,500	481,064	-	-	-	8,000	1,762,285
670	Purchasing	426,298	158,008	7,050	17,107	-	-	-	-	608,463
700	Engineering	485,430	174,512	18,200	49,039	-	18,000	-	7,980	753,162
General Fund Total		36,308,442	11,718,882	1,462,271	7,371,812	2,007,383	100,000	985,109	5,374,144	65,328,043
131	Parks & Recreation	1,793,965	612,011	441,100	1,645,955	-	-	-	1,090,610	5,583,642
141	Street & Traffic Ops	1,934,832	798,107	620,800	1,714,688	-	2,100,000	-	350,000	7,518,427
General Gov't Fund Totals		40,037,239	13,129,000	2,524,171	10,732,455	2,007,383	2,200,000	985,109	6,814,754	78,430,112
123	Economic Dev	-	-	-	134,266	-	-	-	-	134,266
124	Community Dev	383,665	152,823	19,198	931,056	-	-	-	-	1,486,742
125	Community Relations	380,211	129,409	43,720	76,859	-	12,000	-	2,565	644,764
142	Arterial Street	-	-	-	5,100	-	4,641,100	-	220,875	4,867,075
144	Cemetery	128,439	52,001	20,200	80,318	-	-	-	-	280,957
150	Emergency Services	937,343	234,674	35,000	35,396	-	-	-	175,000	1,417,413
151	Public Safety Comm	2,284,567	933,465	8,000	422,744	-	-	126,400	-	3,775,176
152	Police Grant	212,473	33,173	18,900	119,531	-	-	-	-	384,078
161	Dwntwn Bus Imp Dist	-	-	20,000	181,353	-	-	-	-	201,353
162	Trolley	-	-	-	1,355	-	-	-	-	1,355
163	Fr St Bus Impr Area	-	-	-	3,500	-	-	-	-	3,500
170	Tourist Promotion	-	-	69,000	1,640,375	-	-	-	-	1,709,375
171	Capitol Theatre	-	-	23,400	411,478	-	-	-	-	434,878
172	PFD - Conv Center	-	-	-	15,000	-	-	-	718,213	733,213
173	Tourism Promo Area	-	-	-	707,200	-	-	-	-	707,200
174	PFD - Capitol Theatre	-	-	-	14,000	-	-	-	647,400	661,400
272	PFD Conv Ctr GO	-	-	-	-	-	-	1,029,213	-	1,029,213
281	2005 LTGO Pks & Rec	-	-	-	-	-	-	3,320,582	-	3,320,582

Fund	Description	Salaries	Personnel	Supplies	Other	Intergov't	Capital	Debt	Interfund/ Transfers	Total
		and Wages	Benefits		Svcs & Charges	/Fund Services				
							Outlay	Service		Budget
287	1996 GO LTD Levy	-	-	-	-	-	-	425,465	-	425,465
321	CBD Capital Impr	-	-	11,000	60,100	-	10,817,460	-	-	10,888,560
322	Capital Theatre Cap	-	-	-	-	-	60,000	-	-	60,000
323	Yakima Rev Dev Area	-	-	-	-	-	1,200,000	968,686	-	2,168,686
331	Parks & Rec Capital	-	-	-	-	-	2,031,000	-	-	2,031,000
332	Fire Capital	-	-	181,070	407,000	-	1,560,547	500,000	-	2,648,617
333	Law & Justice Capital	-	-	216,000	127,000	-	350,000	-	-	693,000
342	PW Trust - REET 1	-	-	-	-	60,300	1,075,000	84,448	435,366	1,655,114
343	REET 2 Capital Fund	-	-	350,000	-	-	-	175,006	257,446	782,452
344	Streets Capital	-	-	-	-	-	401,500	-	-	401,500
370	Conv Ctr Cap Impr	-	-	80,000	225,000	-	80,000	-	-	385,000
421	Airport Operating	582,655	218,816	58,940	342,788	-	45,500	-	-	1,248,700
422	Airport Capital	-	-	-	-	-	2,815,089	-	-	2,815,089
441	Stormwater Oper	791,371	345,925	40,000	813,586	34,000	15,000	-	1,120,000	3,159,881
442	Stormwater Capital	-	-	-	450,000	-	3,450,000	-	-	3,900,000
462	Transit Operating	2,921,469	1,417,988	770,050	3,873,539	464,597	-	-	-	9,447,643
464	Transit Capital	-	-	-	-	-	2,009,675	-	-	2,009,675
471	Refuse	1,199,786	512,931	288,700	4,118,057	-	-	-	795,000	6,914,474
472	Wastewater Fac Res	-	-	-	800,000	-	-	-	-	800,000
473	Wastewater Oper	4,205,073	1,744,525	960,300	9,547,694	-	385,000	790,843	5,876,817	23,510,252
474	Water Operating	2,028,761	827,708	505,000	4,657,130	33,000	177,000	751,095	1,228,900	10,208,593
475	Irrigation Operating	530,106	226,415	81,500	866,439	-	3,000	-	30,000	1,737,460
476	Wastewater Const	-	-	-	10,000	-	8,900,000	-	-	8,910,000
477	Water Capital	-	-	-	-	-	1,444,000	-	-	1,444,000
478	Wastewater Cap Proj	-	-	-	400,000	-	3,350,000	-	-	3,750,000
479	Irrigation Capital	-	-	-	-	-	8,050,000	-	317,542	8,367,542
486	1998 Water Rev Bond	-	-	-	-	-	-	231,500	-	231,500
488	1996 WW Rev Bond	-	-	-	-	-	-	411,813	-	411,813
491	2003 Irr Rev Bond	-	-	-	-	-	-	322,141	-	322,141
493	2003 WW Rev Bond	-	-	-	-	-	-	1,162,300	-	1,162,300
512	Unempl Comp	52,493	166,270	-	8,590	-	-	-	-	227,353
513	Emp Health Ben	128,955	10,565,372	8,000	1,491,986	114,000	-	-	-	12,308,313
514	Workers' Comp	116,877	665,309	10,982	497,751	-	-	-	-	1,290,919
515	Risk Management	545,712	173,669	8,500	3,185,500	-	-	-	-	3,913,381
516	Wellness/EAP Fund	-	-	16,400	75,400	-	10,000	-	-	101,800
551	Equipment Rental	898,336	360,759	1,390,800	317,364	-	1,624,000	-	11,866	4,603,125
555	Environmental Fund	-	-	500	222,450	-	200,000	-	-	422,950
560	Public Works Admin	495,574	197,349	49,600	469,043	-	40,000	-	15,000	1,266,566
612	Fire Relief & Pension	-	589,470	-	699,982	-	-	-	-	1,289,452
632	YAKCORPS Agency	-	-	-	655,000	-	-	-	-	655,000
710	Cemetery Trust	-	-	-	-	-	-	-	12,000	12,000
Non GG Fund Totals		18,823,867	19,548,052	5,284,760	39,100,930	705,897	54,746,871	10,299,491	11,863,989	160,373,856
Total City Budget		<u>\$ 58,861,106</u>	<u>\$ 32,677,052</u>	<u>\$ 7,808,931</u>	<u>\$ 49,833,386</u>	<u>\$ 2,713,280</u>	<u>\$ 56,946,871</u>	<u>\$ 11,284,600</u>	<u>\$ 18,678,743</u>	<u>\$ 238,803,968</u>
Percent of Total		24.6%	13.7%	3.3%	20.9%	1.1%	23.8%	4.7%	7.8%	

REVENUES BY CATEGORY

2017 Adopted Budget

	General Fund	Other Funds	Total Revenue
310 Taxes			
311 General Property Taxes	\$ 10,859,450	\$ 7,450,760	\$ 18,310,210
313 Retail Sales and Taxes	20,519,080	8,700,470	29,219,550
314 Utility Taxes	7,452,200	-	7,452,200
316 Business Taxes	9,419,200	787,200	10,206,400
317 Excise Taxes	1,008,500	2,028,000	3,036,500
318 Other Operating Assessments	-	707,200	707,200
Total	49,258,430	19,673,630	68,932,060
320 Licenses and Permits			
321 Business Licenses and Permits	599,500	-	599,500
322 Non-business Licenses and Permit	941,500	1,125,600	2,067,100
Total	1,541,000	1,125,600	2,666,600
330 Intergovernmental Revenues			
331 Federal Grants - Direct	181,560	6,349,110	6,530,670
332 Federal Entitlements	-	301,000	301,000
333 Federal Grants - Indirect	53,000	868,539	921,539
334 State Grants	203,000	3,502,499	3,705,499
336 In Lieu and Impact Payments	2,003,800	2,352,750	4,356,550
337 Grants from Local Units	12,418	900,000	912,418
338 Intergovernmental Revenues	1,120,033	6,436,546	7,556,579
Total	3,573,811	20,710,444	24,284,255
340 Charges for Services			
341 General Government	521,580	-	521,580
342 Security of Persons and Property	1,789,917	115,000	1,904,917
343 Physical Environment	48,800	40,577,125	40,625,925
344 Transportation	-	1,575,418	1,575,418
345 Economic Environment	491,439	12,100	503,539
347 Culture and Recreation	-	1,015,565	1,015,565
348 Internal Service Fund Sales and Services	-	3,583,743	3,583,743
349 Other Interfund/Department Charges	5,278,025	240,000	5,518,025
Total	8,129,761	47,118,951	55,248,712
350 Fines and Forfeits			
353 Traffic Infraction Penalties	1,240,000	-	1,240,000
354 Parking Infraction Penalties	60,000	-	60,000
355 Criminal Traffic Misdemeanors	218,000	-	218,000
356 Criminal Non-traffic Penalties	87,000	-	87,000
357 Criminal Cost Recoupments	116,110	-	116,110
359 Non-court Fines Forfeitures	-	25,000	25,000
Total	1,721,110	25,000	1,746,110

	General Fund	Other Funds	Total Revenue
360 Miscellaneous Revenues			
361 Interest Earnings	292,000	285,830	577,830
362 Rents and Royalties	111,000	1,978,474	2,089,474
363 Penalty and Interest Assessments	-	2,000	2,000
365 Internal Service Fund	-	6,265,485	6,265,485
366 Trust and Other Interfund/Dept	-	11,615,300	11,615,300
367 Contributions - Private Source	3,750	2,144,300	2,148,050
368 Assessment Revenue	-	3,574,312	3,574,312
369 Other Miscellaneous Revenue	<u>57,020</u>	<u>2,752,575</u>	<u>2,809,595</u>
Total	463,770	28,618,276	29,082,046
370 Proprietary/ Trust Gains (losses) & Other Income			
379 Capital Contributions-Others	-	1,007,177	1,007,177
390 Other Financing Sources			
391 Proceeds of General L/T Debt	-	19,233,000	19,233,000
395 Proceeds of General Fixed Assets	400,000	245,500	645,500
397 Operating Transfers-In	-	16,828,872	16,828,872
398 Insurance Recoveries	<u>-</u>	<u>94,000</u>	<u>94,000</u>
Total	400,000	36,401,372	36,801,372
Total Estimated Revenue	<u>\$ 65,087,882</u>	<u>\$ 154,680,451</u>	<u>\$ 219,768,333</u>
Estimated Beginning Fund Balance (Reserve)	<u>5,754,842</u>	<u>64,406,557</u>	<u>70,161,400</u>
Total Estimated Resources	<u><u>\$ 70,842,724</u></u>	<u><u>\$ 219,087,008</u></u>	<u><u>\$ 289,929,733</u></u>

EXPENDITURES BY CATEGORY

2017 Adopted Budget

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Budget</u>
100 Salaries and Wages			
110 Salaries and Wages	\$ 33,690,960	\$ 20,823,611	\$ 54,514,571
120 Overtime	1,167,650	803,135	1,970,785
130 Special Pay/Shift Differential	857,237	521,585	1,378,822
140 Retirement/Termination Cashout	<u>592,595</u>	<u>404,333</u>	<u>996,928</u>
Total	36,308,442	22,552,664	58,861,106
200 Personnel Benefits			
210 Social Security	1,226,932	1,508,988	2,735,920
220 Retirement	2,605,049	2,312,107	4,917,156
230 Industrial Insurance	471,822	1,150,637	1,622,458
240 Life Insurance	124,795	89,099	213,894
250 Medical Insurance	5,835,515	13,725,230	19,560,745
260 Dental Insurance	522,819	1,249,427	1,772,246
270 Unemployment Compensation	137,252	237,062	374,315
280 Miscellaneous (i.e. uniforms)	366,000	96,150	462,150
290 Pensions and Death Benefits	<u>428,697</u>	<u>589,470</u>	<u>1,018,167</u>
Total	11,718,882	20,958,170	32,677,052
300 Supplies			
310 Office and Operating Supplies	716,346	2,873,585	3,589,931
320 Fuel Consumed	371,550	1,070,760	1,442,310
340 Items Purchased for Resale or Inventory	500	1,434,500	1,435,000
350 Small Tools and Equipment	<u>373,875</u>	<u>967,815</u>	<u>1,341,690</u>
Total	1,462,271	6,346,660	7,808,931
400 Other Services and Charges			
410 Professional Services	5,128,795	16,773,899	21,902,694
420 Communications	466,397	308,703	775,101
430 Transportation/Training	223,844	125,241	349,085
440 Taxes and Assessments	100	8,844,560	8,844,660
450 Operating Rentals & Leases	117,653	760,433	878,086
460 Insurance	-	1,589,000	1,589,000
470 Public Utility Services	408,567	4,721,671	5,130,238
480 Repairs and Maintenance	1,023,018	5,758,463	6,781,481
490 Miscellaneous	<u>3,438</u>	<u>3,529,602</u>	<u>3,533,040</u>
Total	7,371,812	42,411,573	49,783,386
500 Intergovernmental Services			
510 Intergovernment Professional Services	1,968,288	612,597	2,580,885
520 Intergovernment Agreements	39,095	60,300	99,395
550 Residual Equity Transfer	<u>-</u>	<u>33,000</u>	<u>33,000</u>
Total	2,007,383	705,897	2,713,280

	General Fund	Other Funds	Total Budget
600 Capital Outlays			
610 Land	-	1,132,000	1,132,000
620 Buildings	-	1,525,000	1,525,000
630 Improvements Other Than Buildings	-	5,130,000	5,130,000
640 Machinery and Equipment	100,000	6,991,722	7,091,722
650 Construction Projects	-	42,118,149	42,118,149
Total	100,000	56,896,871	56,996,871
700 Debt Service - Principal			
710 Debt Service-G.O. Bonds-Principal	-	3,429,756	3,429,756
720 Debt Service-Revenue Bonds-Principal	-	1,515,000	1,515,000
750 Debt Service-Capital Lease-Principal	865,164	500,000	1,365,164
780 Intergovernmental Loans	-	2,588,074	2,588,074
790 Debt Service-LID Assessment-Principal	-	65,000	65,000
Total	865,164	8,097,830	8,962,994
800 Debt Service - Interest			
820 Debt Service-Interest-Interfund Debt	-	61,400	61,400
830 Debt Service-External LTD Interest	119,945	2,212,340	2,332,285
Total	119,945	2,273,740	2,393,685
Transfers Out			
0055 Transfers Out	5,352,664	11,476,209	16,828,873
0092 Vehicle Replacement	21,480	1,756,312	1,777,792
Total	5,374,144	13,232,521	18,606,665
Total Expenditures	\$ 65,328,043	\$ 173,475,925	\$ 238,803,968

ACCOUNTS BY OBJECT CODE

Salaries Permanent #1110

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
102	City Management	\$ 282,363	\$ 278,881	\$ 199,354	\$ 267,000	\$ 271,726	(2.6%)
110	City Council	95,100	95,100	71,325	95,100	95,100	0.0%
135	Neighborhood Groups Program	-	96,770	-	-	-	n/a
140	City Clerk/Records	238,163	244,907	188,747	244,907	270,185	10.3%
160	Human Resources	336,330	359,254	269,088	359,254	367,401	2.3%
170	Legal	926,893	1,037,962	714,397	981,047	1,084,662	4.5%
180	Municipal Court	735,596	832,925	590,564	787,776	836,495	0.4%
210	Planning	308,048	369,293	250,038	343,065	387,124	4.8%
220	Code Administration	817,175	931,818	677,792	917,113	959,940	3.0%
221	City Hall Facility	106,112	100,691	74,163	100,691	103,124	2.4%
250	Economic Development	141,413	158,992	118,797	158,992	164,691	3.6%
310	Police	12,908,042	14,341,228	10,117,318	13,559,838	14,573,059	1.6%
320	Fire	6,939,722	7,485,018	5,449,252	7,322,268	7,828,035	4.6%
350	Information Technology	1,415,537	1,532,685	1,075,413	1,452,685	1,559,960	1.8%
612	Financial Services	874,651	913,806	664,269	906,446	928,547	1.6%
650	Utility Services	693,139	748,464	519,429	712,413	819,239	9.5%
670	Purchasing	399,215	410,709	308,130	410,709	390,711	(4.9%)
700	Engineering	449,709	514,752	288,761	425,000	435,308	(15.4%)
General Fund Total		27,667,209	30,453,253	21,576,837	29,044,303	31,075,306	2.0%
123	Economic Development	76,974	41,830	28,856	41,830	-	n/a
124	Neighborhood Development	333,645	344,261	249,563	344,261	354,876	3.1%
125	Community Relations	295,872	304,694	228,307	304,694	312,202	2.5%
131	Parks & Recreation	1,025,502	1,097,033	739,446	1,097,033	1,073,889	(2.1%)
141	Streets & Traffic	1,602,715	1,650,579	1,223,264	1,650,579	1,707,025	3.4%
144	Cemetery	104,231	107,929	77,218	107,929	107,097	(0.8%)
150	Emergency Services	642,222	726,236	545,479	726,236	751,170	3.4%
151	Public Safety Communications	1,477,561	1,864,529	1,313,779	1,864,529	2,018,366	8.3%
152	Police Grants	88,490	95,325	72,607	95,325	104,996	10.1%
421	Airport Operating	382,961	394,085	300,289	394,085	491,807	24.8%
441	Stormwater Operating	525,165	694,578	428,829	683,913	718,554	3.5%
462	Transit Operating	2,072,787	2,385,865	1,580,361	2,119,251	2,411,293	1.1%
471	Refuse	935,157	980,232	717,086	980,232	1,070,014	9.2%
473	Wastewater Operating	2,670,713	3,405,488	1,990,604	2,802,395	3,513,472	3.2%
474	Water Operating	1,535,144	1,711,055	1,199,370	1,667,808	1,751,128	2.3%
475	Irrigation Operating	417,856	455,109	338,947	455,109	468,095	2.9%
512	Unemployment Compensation	42,184	45,938	34,758	45,938	46,907	2.1%
513	Employees Health Benefit	97,879	116,829	83,096	116,800	121,857	4.3%
514	Workers' Compensation	91,964	107,226	79,013	107,226	110,788	3.3%
515	Risk Management	375,476	497,226	313,060	408,046	512,188	3.0%
551	Equipment Rental	691,771	762,319	554,153	743,454	772,868	1.4%
560	Public Works	375,019	424,303	315,271	424,303	444,795	4.8%
City Total		\$ 43,528,496	\$ 48,665,921	\$ 33,990,193	\$ 46,225,277	\$ 49,938,695	2.6%

Salaries Temporary #1120

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
102	City Management	\$ -	\$ 3,756	\$ -	\$ 1,000	\$ 1,036	(72.4%)
140	City Clerk/Records	9,191	15,112	-	15,112	3,096	(79.5%)
160	Human Resources	2,212	-	3,371	3,659	-	n/a
170	Legal	11,277	10,126	5,165	5,165	-	n/a
210	Planning	3,616	-	-	-	-	n/a
220	Code Administration	12,576	10,273	11,474	10,231		n/a
221	City Hall Facility	35,516	46,843	23,300	35,600	39,661	(15.3%)
250	Economic Development	3,568	-	-	-	-	n/a
310	Police	71,642	-	22,859	43,941	-	n/a
320	Fire	24,938	26,059	24,951	38,059	-	n/a
350	Info Tech Services	30,583	24,503	14,412	24,503	25,112	2.5%
610	Finance	29,678	21,545	15,516	21,545	22,086	2.5%
650	Utilities Customer Svc	4,707	16,140	12,465	16,140	-	n/a
700	Engineering	-	-	1,086	-	-	n/a
General Fund Total		<u>239,505</u>	<u>174,356</u>	<u>134,599</u>	<u>214,954</u>	<u>90,991</u>	<u>(47.8%)</u>
125	Community Relations	1,113	2,195	837	2,195	2,265	3.2%
131	Parks & Recreation	586,449	560,246	507,512	560,246	622,846	11.2%
141	Streets & Traffic	29,455	-	22,079	13,231	-	n/a
144	Cemetery	-	9,689	5,515	9,689	9,928	2.5%
151	Public Safety Communications	25,569	33,399	43,205	41,399	47,290	41.6%
421	Airport Operating	139	11,997	-	11,997	-	n/a
441	Stormwater Operating	101,971	32,323	95,005	118,414	95,049	194.1%
462	Transit Operating	1,064	4,907	7,530	4,907	4,942	0.7%
471	Refuse	14,131	11,997	14,330	11,997	24,598	105.0%
473	Wastewater Operating	9,193	15,708	33,861	30,000	16,098	2.5%
474	Water Operating	5,307	4,340	2,781	4,340	-	n/a
515	Risk Management	-	-	1,802	2,000	-	n/a
560	Public Works	34,881	16,152	14,192	21,000	-	n/a
City Total		<u>\$ 1,048,777</u>	<u>\$ 877,310</u>	<u>\$ 883,246</u>	<u>\$ 1,046,371</u>	<u>\$ 914,008</u>	<u>4.2%</u>

Overtime #1200

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
140	City Clerk/Records	\$ 6,027	\$ 5,500	\$ 794	\$ 5,500	\$ -	n/a
160	Human Resources	-	1,100	-	1,100	1,100	0.0%
170	Legal	5	-	-	-	-	n/a
180	Municipal Court	2,690	6,000	1,174	3,300	5,300	(11.7%)
210	Planning	279	300	19	420	350	16.7%
220	Code Administration	386	400	4	500	500	25.0%
221	City Hall Facility	5,215	7,500	4,047	6,400	5,500	(26.7%)
310	Police	941,083	714,000	755,175	904,000	714,000	0.0%
320	Fire	826,611	415,000	270,488	439,000	412,500	(0.6%)
350	Info Tech Services	13,977	11,500	4,460	5,500	9,500	(17.4%)
610	Finance	22,804	16,000	8,755	11,000	12,000	(25.0%)
650	Utilities Customer Svc	916	3,900	1,849	4,900	1,900	(51.3%)
700	Engineering	6,493	5,000	1,253	2,500	5,000	0.0%
General Fund Total		1,826,486	1,186,200	1,048,018	1,384,120	1,167,650	(1.6%)
123	Economic Development	1	-	-	-	-	n/a
124	Neighborhood Development	-	600	-	150	600	0.0%
125	Community Relations	-	500	-	-	-	n/a
131	Parks & Recreation	20,006	13,600	9,484	13,600	13,600	0.0%
141	Streets & Traffic	76,878	71,000	50,409	55,808	40,000	(43.7%)
144	Cemetery	4,757	3,460	1,992	3,460	3,460	0.0%
150	Emergency Services	98,499	75,000	79,405	75,000	75,000	0.0%
151	Public Safety Communications	256,247	99,000	161,357	136,000	119,000	20.2%
152	Police Grants	98,446	132,000	73,211	100,000	100,000	(24.2%)
421	Airport Operating	4,125	57,000	17,642	57,000	11,000	(80.7%)
441	Stormwater Operating	1,803	3,000	3,721	6,000	6,000	100.0%
462	Transit Operating	104,914	85,500	105,165	113,710	85,775	0.3%
471	Refuse	42,759	44,200	30,186	44,200	44,200	0.0%
473	Wastewater Operating	159,898	192,000	122,823	194,500	194,700	1.4%
474	Water Operating	68,063	80,000	42,633	74,000	76,000	(5.0%)
475	Irrigation Operating	15,719	15,000	15,793	15,000	15,000	0.0%
515	Risk Management	3,201	3,500	-	-	2,000	n/a
551	Equipment Rental	12,968	11,200	5,058	11,200	11,200	0.0%
560	Public Works	6,165	8,600	1,980	5,100	5,600	(34.9%)
City Total		\$ 2,800,935	\$ 2,081,360	\$ 1,768,877	\$ 2,288,848	\$ 1,970,785	(5.3%)

Office and Operating Supplies #3100 - 3199

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
102	City Management	\$ 4,151	\$ 5,000	\$ 3,846	\$ 5,000	\$ 4,000	(20.0%)
109	City Management	-	500	-	500	500	0.0%
110	City Council	5,391	5,000	3,884	5,000	4,000	(20.0%)
140	City Clerk/Records	12,224	13,600	3,016	10,300	10,300	(24.3%)
160	Human Resources	3,032	8,500	2,796	6,600	8,500	0.0%
170	Legal	14,809	10,500	4,951	8,500	7,750	(26.2%)
180	Municipal Court	15,413	21,000	11,606	16,000	16,000	(23.8%)
210	Planning	3,926	4,100	1,756	2,100	3,100	(24.4%)
220	Code Administration	9,770	9,861	5,994	7,500	7,500	(23.9%)
221	City Hall Facility	16,923	20,800	14,785	20,800	23,000	10.6%
310	Police	363,577	384,000	256,910	370,020	381,000	(0.8%)
320	Fire	156,674	148,796	109,248	149,896	151,046	1.5%
350	Info Tech Services	61,451	75,500	33,457	57,500	65,500	(13.2%)
610	Finance	13,060	16,200	12,542	16,000	16,000	(1.2%)
650	Utilities Customer Svc	4,647	6,000	2,790	3,750	4,250	(29.2%)
670	Purchasing	5,605	5,148	1,596	5,148	3,900	(24.2%)
700	Engineering	7,167	10,000	2,603	10,000	10,000	0.0%
General Fund Total		697,820	744,505	471,782	694,614	716,346	(3.8%)
124	Neighborhood Development	5,823	9,238	4,670	9,238	9,598	3.9%
125	Community Relations	2,451	3,750	284	3,000	3,500	(6.7%)
131	Parks & Recreation	331,073	323,600	280,228	323,600	323,600	0.0%
141	Streets & Traffic	615,244	488,350	310,922	500,045	486,100	(0.5%)
144	Cemetery	5,365	7,000	5,905	7,000	7,000	0.0%
150	Emergency Services	26,186	35,000	25,995	35,000	25,000	(28.6%)
151	Public Safety Communications	7,134	9,100	5,046	9,000	3,000	(67.0%)
152	Police Grants	24,713	14,900	115	14,900	14,900	0.0%
161	Downtown Yak Business Impr	23,244	20,000	19,914	20,000	20,000	0.0%
170	Tourist Promotion (Conv Ctr)	63,317	69,000	49,005	65,000	69,000	0.0%
321	CBD Capital Improvement	-	1,000	-	-	1,000	0.0%
332	Fire Capital	7,130	6,300	5,193	6,300	25,405	303.3%
343	REET 2 Capital	350,000	350,000	350,000	350,000	350,000	0.0%
421	Airport Operating	35,374	31,700	17,374	26,100	32,200	1.6%
441	Stormwater Operating	17,783	30,000	21,620	30,000	30,000	0.0%
462	Transit Operating	28,659	26,000	18,615	12,835	26,050	0.2%
471	Refuse	16,397	13,700	9,700	13,700	13,700	0.0%
473	Wastewater Operating	694,557	876,250	549,714	872,250	846,250	(3.4%)
474	Water Operating	552,245	456,200	318,520	462,200	447,700	(1.9%)
475	Irrigation Operating	64,278	62,000	38,150	62,000	62,000	0.0%
513	Employees Health Benefit	3,521	6,500	598	4,000	5,000	(23.1%)
514	Workers' Compensation	1,778	6,482	1,890	4,100	6,482	0.0%
515	Risk Management	3,394	3,500	2,077	3,500	3,500	0.0%
516	Wellness/EAP	942	2,400	261	1,400	1,400	(41.7%)
551	Equipment Rental	26,234	20,000	29,881	30,500	20,000	0.0%

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

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
555	Environmental	-	500	-	500	500	0.0%
560	Public Works	38,123	40,700	32,589	40,700	40,700	0.0%
612	Firemen's' Relief and Pension	-	150	-	-	-	n/a
City Total		<u>\$ 3,642,783</u>	<u>\$ 3,657,825</u>	<u>\$ 2,570,050</u>	<u>\$ 3,601,482</u>	<u>\$ 3,589,931</u>	(1.9%)

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

Fuel #3200

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
160	Human Resources	\$ 132	\$ 400	\$ 9	\$ 200	\$ 400	0.0%
170	Legal	38	-	-	-	-	n/a
220	Code Administration	12,241	12,700	9,712	11,900	12,700	0.0%
221	City Hall Facility	1,175	900	737	900	900	0.0%
310	Police	285,900	290,000	188,830	245,000	290,000	0.0%
320	Fire	56,641	55,200	33,508	43,200	54,200	(1.8%)
350	Information Technology	1,925	2,000	990	1,400	2,000	0.0%
650	Utility Services	7,665	8,500	4,873	7,500	8,000	(5.9%)
670	Purchasing	-	-	35	120	150	n/a
700	Engineering	3,145	3,200	2,611	3,200	3,200	0.0%
General Fund Total		<u>368,861</u>	<u>372,900</u>	<u>241,306</u>	<u>313,420</u>	<u>371,550</u>	(0.4%)
124	Neighborhood Development	5,415	5,300	3,532	5,300	5,300	0.0%
125	Community Relations	239	220	228	220	220	0.0%
131	Parks & Recreation	49,274	45,000	33,280	45,000	45,000	0.0%
141	Streets & Traffic	118,219	124,850	67,605	87,492	120,700	(3.3%)
144	Cemetery	3,101	3,500	1,539	2,000	3,500	0.0%
151	Public Safety Communications	12	-	43	-	-	n/a
152	Police Grants	4,367	4,000	3,507	4,000	4,000	0.0%
421	Airport Operating	17,243	18,240	14,180	15,000	22,240	21.9%
441	Stormwater Operating	8,616	10,000	5,316	7,000	10,000	0.0%
462	Transit Operating	574,595	662,000	347,759	415,795	546,000	(17.5%)
471	Refuse	192,377	225,000	114,189	170,000	190,000	(15.6%)
473	Wastewater Operating	57,631	67,800	35,041	57,800	67,800	0.0%
474	Water Operating	34,475	40,300	25,289	40,300	40,300	0.0%
475	Irrigation Operating	10,445	12,000	8,168	10,500	12,000	0.0%
551	Equipment Rental	3,113	2,800	2,453	2,800	2,800	0.0%
560	Public Works	777	900	462	900	900	0.0%
City Total		<u>\$ 1,448,763</u>	<u>\$ 1,594,810</u>	<u>\$ 903,897</u>	<u>\$ 1,177,527</u>	<u>\$ 1,442,310</u>	(9.6%)

Professional Services #4100 - 4190

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
102	City Management	\$ 20,445	\$ 18,000	\$ 38,273	\$ 40,000	\$ 4,000	(77.8%)
109	City Management	910,981	935,000	714,467	940,000	965,000	3.2%
110	City Council	87,123	93,000	43,993	70,100	62,100	(33.2%)
140	City Clerk/Records	17,650	20,500	12,541	23,500	26,000	26.8%
160	Human Resources	88,600	65,500	31,834	48,000	90,700	38.5%
170	Legal	75,166	105,500	43,728	69,060	92,319	(12.5%)
180	Municipal Court	184,588	160,000	110,464	206,000	197,000	23.1%
210	Planning	60,115	106,500	82,509	104,500	85,000	(20.2%)
220	Code Administration	250,267	279,000	185,381	265,000	288,000	3.2%
221	City Hall Facility	161	1,000	966	1,000	1,000	0.0%
250	Economic Development	574,433	659,533	448,031	567,833	502,700	(23.8%)
310	Police	638,373	615,000	410,820	630,000	610,000	(0.8%)
320	Fire	60,134	81,300	70,189	83,889	79,800	(1.8%)
350	Information Technology	70,559	65,000	52,976	65,000	156,000	140.0%
590	Intergovernmental	744	800	356	800	800	0.0%
612	Financial Services	795,754	879,800	524,024	751,027	792,300	(9.9%)
650	Utility Services	245,118	310,775	205,592	282,000	282,000	(9.3%)
670	Purchasing	7,867	7,500	5,026	7,500	7,000	(6.7%)
700	Engineering	72,115	100	1,384	100	100	0.0%
General Fund Total		4,160,192	4,403,808	2,982,553	4,155,309	4,241,819	(3.7%)
123	Economic Development	116,592	114,000	81,000	114,000	114,000	0.0%
124	Neighborhood Development	215,405	156,700	92,816	156,700	95,200	(39.2%)
125	Community Relations	7,039	21,500	1,093	5,000	6,000	(72.1%)
131	Parks & Recreation	390,528	461,100	283,344	461,100	460,600	(0.1%)
141	Streets & Traffic	145,279	199,100	181,421	185,579	31,500	(84.2%)
142	Arterial Street	10,953	5,100	-	5,100	5,100	0.0%
144	Cemetery	542	1,150	579	1,150	1,150	0.0%
151	Public Safety Communications	258,985	18,000	34,630	10,584	34,231	90.2%
152	Police Grant	49,858	112,000	31,837	112,000	112,000	0.0%
161	Parking & Business Impr	168,091	177,000	126,371	170,000	173,500	(2.0%)
162	Trolley	22,043	-	-	-	-	n/a
170	Tourist Promotion	1,143,266	1,199,500	898,592	1,195,500	1,199,500	0.0%
171	Capitol Theatre	282,735	282,000	211,500	282,000	287,640	2.0%
173	Tourism Promotion Area	657,921	687,000	402,349	687,000	707,200	2.9%
321	CBD Capital Improvement	15,909	20,000	-	10,000	10,000	(50.0%)
323	Yakima Rev Development Area	(86,013)	700,000	-	-	-	n/a
331	Parks Capital	37,037	-	-	-	-	n/a
333	Law & Justice Capital	71,963	117,000	23,998	117,000	117,000	0.0%
370	Convention Center Capital	13,467	25,000	15,320	25,000	25,000	0.0%

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

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
392	Cumulative Rsv f/Capital Impr	9,587	60,000	-	-	-	n/a
421	Airport Operating	28,346	32,900	12,880	17,900	28,400	(13.7%)
422	Airport Capital	26,565	-	-	-	-	n/a
441	Stormwater Operating	2,199	25,000		25,000	25,000	0.0%
442	Stormwater Capital	158,484	400,000	29,685	300,000	450,000	12.5%
462	Transit Operating	944,265	977,200	758,832	1,119,740	1,772,180	81.4%
471	Refuse	10,084	6,500	4,177	8,500	10,000	n/a
473	Wastewater Operating	96,835	125,850	56,209	200,850	230,850	83.4%
474	Water Operating	15,537	37,800	24,913	45,575	52,300	38.4%
475	Irrigation Operating	10,433	4,000	6,322	6,200	3,750	(6.3%)
478	Wastewater Facility Project	-	180,000	-	-	400,000	122.2%
512	Unemployment Compensation	6,480	6,600	4,981	6,600	6,600	0.0%
513	Employees Health Benefit	1,111,699	1,075,300	936,758	1,268,000	1,321,600	22.9%
514	Workers' Compensation	200,894	234,000	96,470	153,000	204,000	(12.8%)
515	Risk Management	2,128,655	1,163,313	649,223	1,092,313	1,048,000	(9.9%)
516	Wellness/EAP	48,131	57,000	21,107	54,000	50,000	(12.3%)
551	Equipment Rental	321	250	-	250	250	0.0%
555	Environmental	-	5,000	698	5,000	5,000	0.0%
560	Public Works	9,676	8,000	669	8,000	8,000	0.0%
612	Firemen's' Relief and Pension	545,944	624,075	427,170	545,900	587,000	(5.9%)
632	YAKCORPS Agency	-	655,777	290,512	643,060	655,000	(0.1%)
City Total		<u>\$ 13,035,928</u>	<u>\$ 14,378,523</u>	<u>\$ 8,688,008</u>	<u>\$ 13,192,910</u>	<u>\$ 14,479,370</u>	0.7%

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

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
220	Code Administration	\$ 1,885	\$ 2,073	\$ 2,073	\$ 2,073	\$ 2,322	12.0%
221	City Hall Facility	126,263	138,889	138,889	138,889	155,555	12.0%
310	Police	614,350	449,080	449,080	449,080	502,969	12.0%
320	Fire	147,506	162,257	162,257	162,257	181,727	12.0%
610	Finance	18,718	20,590	20,590	20,590	23,060	12.0%
650	Utility Services	3,771	4,148	4,148	4,148	4,646	12.0%
700	Engineering	13,551	14,906	14,906	14,906	16,695	12.0%
General Fund Total		926,044	791,943	791,943	791,943	886,976	12.0%
124	Neighborhood Development	13,200	14,520	14,520	14,520	16,262	12.0%
125	Community Relations	5,817	6,399	6,399	6,399	7,167	12.0%
131	Parks & Recreation	146,690	161,359	161,359	161,359	180,722	12.0%
141	Streets & Traffic	163,974	180,371	180,371	180,371	202,016	12.0%
144	Cemetery	8,751	9,626	9,626	9,626	10,781	12.0%
150	Emergency Services	30,013	31,603	31,603	31,603	35,396	12.0%
151	Public Safety Communications	40,901	35,862	35,862	35,862	40,165	12.0%
170	Tourist Promotion	32,044	35,248	35,248	35,248	39,478	12.0%
171	Capitol Theatre	37,026	40,729	40,729	40,729	45,616	12.0%
421	Airport Operating	66,274	71,072	71,072	71,072	79,600	12.0%
441	Stormwater Operating	71,835	62,783	62,783	62,783	70,317	12.0%
462	Transit Operating	359,744	379,456	379,456	379,456	424,991	12.0%
471	Refuse	143,892	157,074	157,074	157,074	175,923	12.0%
473	Wastewater Operating	998,027	1,023,550	1,023,550	1,023,550	1,146,376	12.0%
474	Water Operating	322,923	322,718	322,718	322,718	361,444	12.0%
475	Irrigation Operating	83,083	88,961	88,961	88,961	99,636	12.0%
560	Public Works	52,761	55,055	55,055	55,055	61,661	12.0%
City Total		<u>\$ 3,502,997</u>	<u>\$ 3,468,329</u>	<u>\$ 3,468,329</u>	<u>\$ 3,468,329</u>	<u>\$ 3,884,528</u>	12.0%

Telephone #4210

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
102	City Management	\$ 938	\$ 799	\$ 464	\$ 799	\$ 679	(15.0%)
110	City Council	293	257	136	257	226	(12.1%)
140	City Clerk/Records	1,531	1,350	750	1,350	1,585	17.4%
160	Human Resources	2,316	2,049	1,173	2,049	2,265	10.5%
170	Legal	3,061	2,966	1,538	2,966	3,850	29.8%
180	Municipal Court	2,585	2,317	1,244	2,317	3,155	36.2%
210	Planning	1,770	1,692	930	1,500	1,585	(6.3%)
220	Code Administration	3,826	3,346	1,857	2,650	3,434	2.6%
221	City Hall Facility	1,914	1,500	1,031	1,500	1,142	(23.9%)
250	Economic Development	-	-	-	-	226	n/a
310	Police	48,391	41,844	25,898	41,844	42,716	2.1%
320	Fire	19,524	17,224	12,528	17,224	25,110	45.8%
350	Information Technology	16,269	10,940	8,769	13,740	12,014	9.8%
612	Financial Services	3,234	2,789	1,550	2,789	3,284	17.7%
650	Utility Services	1,491	1,251	772	1,251	1,812	44.8%
670	Purchasing	1,229	1,082	643	1,082	1,132	4.6%
700	Engineering	3,512	2,991	1,664	2,991	2,151	(28.1%)
General Fund Total		111,884	94,397	60,947	96,309	106,366	12.7%
124	Neighborhood Development	8,995	6,548	5,581	8,198	2,478	(62.2%)
125	Community Relations	1,114	1,002	1,042	1,002	2,337	133.2%
131	Parks & Recreation	17,821	15,535	11,720	15,535	16,724	7.7%
141	Streets & Traffic	3,688	3,122	2,722	3,122	5,334	70.9%
144	Cemetery	2,246	1,994	1,494	1,994	1,057	(47.0%)
151	Public Safety Communication	62,483	66,048	76,413	66,048	80,186	21.4%
162	Trolley	1,651	1,427	1,150	1,427	1,085	(24.0%)
170	Tourist Promotion	20,407	16,500	12,774	16,500	18,567	12.5%
421	Airport Operating	5,167	4,322	3,771	4,322	4,702	8.8%
462	Transit Operating	329	899	270	378	3,732	315.1%
471	Refuse	84	80	53	80	460	475.0%
473	Wastewater Operating	17,358	15,274	9,938	15,365	12,016	(21.3%)
474	Water Operating	3,808	3,391	2,506	3,391	4,830	42.4%
475	Irrigation Operating	196	177	91	177	453	155.9%
513	Employees Health Benefit	3,494	3,500	2,424	3,500	3,500	0.0%
551	Equipment Rental	91	154	61	154	1,698	1002.6%
560	Public Works	25,339	30,000	25,865	40,000	14,664	(51.1%)
City Total		<u>\$ 286,153</u>	<u>\$ 264,370</u>	<u>\$ 218,823</u>	<u>\$ 277,502</u>	<u>\$ 280,189</u>	6.0%

Cellular Phone #4212

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
102	City Management	\$ 1,895	\$ 1,000	\$ 1,056	\$ 1,000	\$ 1,000	0.0%
110	City Council	3,949	3,400	3,036	4,100	4,100	20.6%
160	Human Resources	919	681	1,167	1,350	1,350	98.2%
170	Legal	2,746	2,204	2,018	3,000	3,000	36.1%
180	Municipal Court	656	335	383	335	335	0.0%
220	Code Administration	8,035	6,373	6,030	7,700	7,700	20.8%
221	City Hall Facility	877	609	621	900	900	47.8%
250	Economic Development	1,857	1,350	535	1,350	1,350	0.0%
310	Police	76,046	61,530	55,855	60,030	60,030	(2.4%)
320	Fire	16,968	14,423	12,077	14,423	14,423	0.0%
350	Info Tech Services	13,940	12,000	8,865	12,000	12,000	0.0%
610	Finance	2,029	1,362	684	1,000	1,200	(11.9%)
650	Utilities Customer Svc	2,585	2,081	1,863	2,831	2,831	36.0%
670	Purchasing	774	501	584	501	-	n/a
700	Engineering	5,299	4,523	3,314	4,523	4,523	0.0%
General Fund Total		138,576	112,372	98,088	115,043	114,742	2.1%
124	Neighborhood Development	2,760	1,700	1,093	1,100	1,700	0.0%
125	Community Relations	654	500	551	500	500	0.0%
131	Parks & Recreation	5,647	4,291	3,927	4,291	4,291	0.0%
141	Street & Traffic Operations	9,792	6,899	6,661	10,186	10,186	47.6%
144	Cemetery	219	228	128	228	228	0.0%
151	Public Safety Communications	1,428	2,226	986	2,226	2,226	0.0%
152	Police Grants	677	681	494	681	681	0.0%
421	Airport Operating	1,073	1,000	788	1,000	1,000	0.0%
441	Stormwater Operating	861	1,000	658	1,000	1,000	0.0%
462	Transit Operating	3,016	1,600	3,186	4,750	5,800	262.5%
471	Refuse	6,547	8,742	3,623	8,742	8,742	0.0%
473	Wastewater Operating	8,958	6,500	6,691	10,400	11,100	70.8%
474	Water Operating	4,834	3,134	3,343	3,431	3,431	9.5%
475	Irrigation Operating	1,089	541	932	850	541	0.0%
551	Equipment Rental	3,464	2,342	3,328	2,342	2,342	0.0%
560	Public Works	2,481	2,295	1,769	2,545	2,545	10.9%
City Total		<u>\$ 192,076</u>	<u>\$ 156,051</u>	<u>\$ 136,246</u>	<u>\$ 169,315</u>	<u>\$ 171,055</u>	9.6%

Data Communications #4213

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
102	City Management	\$ 978	\$ 700	\$ 218	\$ 700	\$ 600	(14.3%)
110	City Council	2,401	1,625	1,633	2,400	2,400	47.7%
140	City Clerk/Records	480	350	280	350	350	0.0%
160	Human Resources	1,230	700	559	700	700	0.0%
220	Code Administration	4,798	5,000	2,472	4,000	3,800	(24.0%)
250	Economic Development	360	500	280	500	500	0.0%
310	Police	69,117	70,000	46,419	70,000	70,000	0.0%
320	Fire	11,171	5,827	8,582	11,000	11,000	88.8%
350	Info Tech Services	6,379	3,000	4,876	7,200	3,000	0.0%
650	Utilities Customer Svc	4,313	4,600	4,687	7,700	7,700	67.4%
700	Engineering	272	504	-	504	504	0.0%
General Fund Total		101,500	92,806	70,005	105,054	100,554	8.3%
125	Community Relations	468	492	275	492	492	0.0%
131	Parks & Recreation	1,321	1,000	2,221	1,000	1,000	0.0%
151	Public Safety Communications	2,463	1,400	864	1,400	1,400	0.0%
421	Airport Operating	-	-	362	-	-	n/a
441	Stormwater	-	-	115	-	-	n/a
462	Transit Operating	16,036	13,000	9,725	12,968	14,000	7.7%
471	Refuse	8,310	25,000	10,243	14,300	15,000	(40.0%)
473	Wastewater Operating	1,834	2,504	1,414	2,504	2,504	0.0%
474	Water Operating	192	202	144	202	202	0.0%
475	Irrigation Operating	48	50	36	50	50	0.0%
560	Public Works	-	-	469	469	500	n/a
City Total		<u>\$ 132,172</u>	<u>\$ 136,454</u>	<u>\$ 95,873</u>	<u>\$ 138,439</u>	<u>\$ 135,702</u>	(0.6%)

Postage #4220

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
102	City Management	\$ 135	\$ 300	\$ 71	\$ 300	\$ 200	(33.3%)
110	City Council	28	500	110	500	500	0.0%
140	City Clerk/Records	850	1,000	345	1,000	1,000	0.0%
160	Human Resources	711	1,310	364	1,310	1,310	0.0%
170	Legal	4,855	3,975	2,734	3,975	3,175	(20.1%)
180	Municipal Court	5,055	5,000	3,216	5,000	5,000	0.0%
210	Planning	5,306	5,000	2,164	4,000	5,000	0.0%
220	Code Administration	8,979	11,000	3,264	9,000	9,000	(18.2%)
250	Economic Development	555	-	-	-	-	n/a
310	Police	9,826	10,000	5,766	10,000	10,000	0.0%
320	Fire	1,091	1,500	2,418	3,000	3,000	100.0%
350	Info Tech Services	701	250	218	250	250	0.0%
610	Finance	7,061	7,800	4,754	6,300	6,800	(12.8%)
650	Utilities Customer Svc	102,796	99,000	89,798	98,700	98,750	(0.3%)
670	Purchasing	291	500	108	500	500	0.0%
700	Engineering	156	250	69	250	250	0.0%
General Fund Total		148,395	147,385	115,401	144,085	144,735	(1.8%)
124	Neighborhood Development	334	400	406	600	700	75.0%
125	Community Relations	53	123	1	123	123	0.0%
131	Parks & Recreation	14,786	18,360	14,770	18,360	18,360	0.0%
141	Street & Traffic Operations	104	325	127	200	200	(38.5%)
144	Cemetery	157	409	130	409	409	0.0%
152	Police Grants	1,071	2,500	476	750	2,500	0.0%
421	Airport Operating	293	400	645	800	600	50.0%
441	Stormwater Operating	1,227	980	744	980	980	0.0%
462	Transit	804	2,000	2,583	3,000	1,500	(25.0%)
471	Refuse	3,051	5,521	498	3,024	5,521	0.0%
473	Wastewater Operating	3,385	3,440	2,185	4,340	4,340	26.2%
474	Water Operating	2,422	2,652	1,238	2,652	2,652	0.0%
475	Irrigation Operating	530	1,000	899	1,000	1,000	0.0%
513	Employees Health Benefit	1,586	2,800	45	2,000	2,086	(25.5%)
516	Wellness/EAP Fund	30	500	8	500	500	0.0%
551	Equipment Rental	1,392	1,250	1,147	1,250	1,250	0.0%
560	Public Works	77	500	63	500	500	0.0%
612	Firemen's Relief & Pension	329	200	130	200	200	0.0%
City Total		<u>\$ 180,025</u>	<u>\$ 190,744</u>	<u>\$ 141,494</u>	<u>\$ 184,772</u>	<u>\$ 188,155</u>	(1.4%)

Travel & Training #4300 - 4306

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
102	City Management	\$ 4,096	\$ 5,400	\$ -	\$ 3,000	\$ 4,000	(25.9%)
110	City Council	7,770	9,000	6,431	9,000	6,000	(33.3%)
140	City Clerk/Records	4,243	3,600	1,291	3,600	3,600	0.0%
160	Human Resources	1,944	6,390	1,479	6,700	9,965	55.9%
170	Legal	6,123	6,720	4,480	6,720	5,620	(16.4%)
180	Municipal Court	2,584	3,150	2,770	3,500	4,500	42.9%
210	Planning	2,215	3,555	1,580	2,005	3,305	(7.0%)
220	Code Administration	1,079	5,000	960	1,900	4,000	(20.0%)
221	City Hall Facility	-	419	-	419	419	0.0%
250	Economic Development	2,243	2,700	3,217	2,700	2,700	0.0%
310	Police	101,064	124,700	54,090	122,000	122,000	(2.2%)
320	Fire	9,954	34,252	1,881	14,200	20,200	(41.0%)
350	Info Tech Services	12,193	7,405	4,103	7,405	7,405	0.0%
610	Finance	10,592	9,810	6,783	9,755	10,450	6.5%
650	Utilities Customer Svc	4,708	7,650	3,685	11,200	10,500	37.3%
670	Purchasing	3,052	3,780	1,580	3,780	3,780	0.0%
700	Engineering	1,055	5,400	1,002	5,400	5,400	0.0%
General Fund Total		174,914	238,931	95,330	213,284	223,844	(6.3%)
123	Economic Development	3,352	7,500	-	7,500	7,500	0.0%
124	Neighborhood Development	829	3,000	2,240	4,000	3,000	0.0%
125	Community Relations	1,531	2,575	337	2,500	2,500	(2.9%)
131	Parks & Recreation	2,402	4,370	814	4,370	4,370	0.0%
141	Streets & Traffic	4,109	5,500	2,772	3,121	3,200	(41.8%)
151	Public Safety Communications	35,785	13,000	25,512	13,000	27,500	111.5%
152	Police Grants	500	1,100	423	1,100	1,100	0.0%
170	Tourist Promotion	2,416	2,200	3,619	2,200	2,200	0.0%
421	Airport Operating	1,329	3,250	1,105	1,550	3,250	0.0%
441	Stormwater Operating	605	500	117	500	500	0.0%
462	Transit Operating	12,538	10,000	9,743	13,392	14,571	45.7%
471	Refuse	1,597	6,000	935	6,000	6,000	0.0%
473	Wastewater Operating	5,782	12,500	3,807	12,500	12,500	0.0%
474	Water Operating	5,108	9,600	884	3,000	8,600	(10.4%)
475	Irrigation Operating	101	1,000	1,713	1,500	1,000	0.0%
513	Employees Health Benefit	1,700	3,500	141	2,000	2,000	(42.9%)
514	Workers' Compensation	270	3,500	443	1,750	3,500	0.0%
515	Risk Management	1,168	4,000	1,139	3,000	4,000	0.0%
516	Wellness/EAP	1,577	2,500		1,500	1,500	(40.0%)
551	Equipment Rental	667	7,500	974	2,000	7,500	0.0%
555	Environmental	-	950	-	950	950	0.0%
560	Public Works	839	3,500	221	3,500	3,500	0.0%
612	Firemen's Relief and Pension	3,528	4,000	4,166	4,150	4,500	12.5%
City Total		<u>\$ 262,648</u>	<u>\$ 350,476</u>	<u>\$ 156,434</u>	<u>\$ 308,367</u>	<u>\$ 349,085</u>	(0.4%)

Electricity #4701

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
221	City Hall Facility	\$ 74,776	\$ 75,700	\$ 58,949	\$ 75,700	\$ 75,700	0.0%
310	Police	129,587	113,783	90,236	114,100	98,950	(13.0%)
320	Fire	54,955	53,907	38,113	53,907	53,907	0.0%
650	Utilities Customer Svc	9,209	9,240	5,443	9,240	9,240	0.0%
General Fund Total		268,527	252,630	192,740	252,947	237,797	(5.9%)
124	Neighborhood Development	5,274	5,500	3,220	5,500	4,500	(18.2%)
125	Community Relations	4,021	5,287	2,622	4,500	5,287	0.0%
131	Parks & Recreation	118,747	112,154	91,682	112,154	112,154	0.0%
141	Streets & Traffic	478,555	470,000	339,500	469,000	475,900	1.3%
144	Cemetery	4,378	4,160	3,017	4,160	4,160	0.0%
170	Tourist Promotion	157,223	140,000	89,630	140,000	140,000	0.0%
421	Airport Operating	83,461	82,000	61,535	78,000	76,000	(7.3%)
441	Stormwater Operating	9,644	10,000	6,403	10,000	10,000	0.0%
462	Transit Operating	4,696	6,038	3,443	4,673	4,931	(18.3%)
473	Wastewater Operating	654,490	754,500	438,986	644,368	670,100	(11.2%)
474	Water Operating	383,872	315,000	308,797	439,850	410,000	30.2%
475	Equipment Rental	81,221	87,150	68,252	87,150	87,150	0.0%
551	Irrigation Operating	1,441	1,260	974	1,260	1,260	0.0%
560	Public Works	88,693	89,000	68,099	89,000	89,000	0.0%
City Total		<u>\$ 2,344,243</u>	<u>\$ 2,334,678</u>	<u>\$ 1,678,902</u>	<u>\$ 2,342,561</u>	<u>\$ 2,328,239</u>	(0.3%)

Natural Gas #4702

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
221	City Hall Facility	\$ 15,651	\$ 15,450	\$ 8,627	\$ 15,450	\$ 15,450	0.0%
310	Police	42,702	39,417	20,416	38,500	38,600	(2.1%)
020	Fire	24,149	23,601	13,144	23,601	23,601	0.0%
General Fund Total		82,502	78,468	42,187	77,551	77,651	(1.0%)
125	Community Relations	1,645	1,530	691	1,530	1,530	0.0%
131	Parks & Recreation	52,785	51,133	36,401	51,133	51,133	0.0%
144	Cemetery	1,199	1,023	502	1,023	1,023	0.0%
170	Tourist Promotion	36,225	40,000	14,237	30,000	40,000	0.0%
421	Airport Operating	10,344	10,800	3,736	6,500	10,800	0.0%
462	Transit Operating	422	1,535	177	400	443	(71.1%)
473	Sewer Operating	34,152	28,000	27,295	43,000	45,150	61.3%
560	Public Works	79,651	90,000	52,422	80,000	82,000	(8.9%)
City Total		<u>\$ 298,926</u>	<u>\$ 302,488</u>	<u>\$ 177,650</u>	<u>\$ 291,137</u>	<u>\$ 309,730</u>	2.4%

Equipment Maintenance #4891 - 4892

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
160	Human Resources	\$ 3,557	\$ 1,500	\$ 609	\$ 1,500	\$ 3,645	143.0%
220	Code Administration	11,385	11,050	9,471	12,800	11,669	5.6%
221	City Hall Facility	8,676	2,800	2,050	2,800	4,500	60.7%
310	Police	241	-	2,460	-	247	n/a
320	Fire	386	300	4	300	696	132.0%
350	Info Tech Services	617	1,000	1,014	1,000	633	(36.7%)
650	Utilities Customer Svc	9,926	11,000	12,457	17,000	12,035	9.4%
700	Engineering	6,628	7,500	1,636	7,500	6,793	(9.4%)
General Fund Total		41,415	35,150	29,702	42,900	40,218	14.4%
124	Neighborhood Development	5,890	9,050	2,882	7,800	8,942	(1.2%)
125	Community Relations	243	700	-	-	-	n/a
131	Parks & Recreation	122,544	115,000	118,759	115,000	125,608	9.2%
141	Streets & Traffic	594,786	537,500	404,413	534,000	534,000	(0.7%)
144	Cemetery	11,520	8,000	12,379	8,000	11,807	47.6%
421	Airport Operating	12,938	3,000	6,391	6,592	6,618	120.6%
441	Stormwater Operating	5,590	30,000	22,039	30,000	5,730	(80.9%)
462	Transit Operating	713,579	703,700	421,698	568,277	731,419	3.9%
471	Refuse	463,736	446,000	362,729	446,000	475,329	6.6%
473	Wastewater Operating	114,413	148,000	103,900	160,000	117,274	(20.8%)
474	Water Operating	82,218	84,500	72,886	79,700	87,238	3.2%
475	Irrigation Operating	22,455	23,000	15,507	21,000	23,016	0.1%
551	Equipment Rental	15,786	16,500	33,322	27,500	16,180	(1.9%)
560	Public Works	14,706	11,000	13,144	16,000	15,073	37.0%
City Total		<u>\$ 2,221,817</u>	<u>\$ 2,171,100</u>	<u>\$ 1,619,752</u>	<u>\$ 2,062,769</u>	<u>\$ 2,198,452</u>	1.3%

Miscellaneous #4900 - 4930

Function		2015	2016	2015	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
102	City Management	\$ 6,123	\$ 6,400	\$ 5,860	\$ 10,230	\$ 9,400	46.9%
110	City Council	70,141	69,511	73,301	77,011	70,047	0.8%
140	City Clerk/Records	124,141	224,600	216,778	219,021	129,600	(42.3%)
160	Human Resources	15,745	19,915	7,050	12,280	21,380	7.4%
170	Legal	35,911	34,695	21,170	33,895	25,047	(27.8%)
180	Municipal Court	21,432	20,650	11,683	20,750	21,450	3.9%
210	Planning	7,644	9,750	7,373	9,950	9,050	(7.2%)
220	Code Administration	70,744	67,200	34,259	60,400	64,600	(3.9%)
221	City Hall Facility	1,368	900	-	900	900	0.0%
250	Economic Development	8,842	2,800	819	2,800	2,800	0.0%
310	Police	124,773	125,520	114,171	136,270	121,770	(3.0%)
320	Fire	45,441	100,700	80,889	92,355	75,700	(24.8%)
350	Info Tech Services	12,552	6,615	3,198	6,615	6,615	0.0%
590	Intergovernmental	45,136	51,823	41,103	51,823	52,104	0.5%
610	Finance	13,985	27,100	11,554	17,900	16,200	(40.2%)
650	Utilities Customer Svc	27,947	23,950	16,466	31,250	31,250	30.5%
670	Purchasing	3,984	5,145	4,347	5,145	4,195	(18.5%)
700	Engineering	6,227	12,200	3,940	12,200	12,200	0.0%
General Fund Total		642,136	809,474	653,959	800,795	674,308	(16.7%)
123	Economic Development	5,844	12,000	-	12,000	12,000	0.0%
124	Neighborhood Development	6,294	8,260	2,405	5,910	6,160	(25.4%)
125	Community Relations	2,554	5,050	1,574	4,750	4,750	(5.9%)
131	Parks & Recreation	28,980	28,225	27,316	28,225	27,725	(1.8%)
141	Streets & Traffic	13,783	12,425	7,364	5,890	8,225	(33.8%)
144	Cemetery	1,051	1,250	920	1,250	1,250	0.0%
151	Public Safety Communications	37,077	53,700	6,855	51,500	8,000	(85.1%)
152	Police Grants	2,677	3,250	2,114	3,250	3,250	0.0%
163	Front Street Business Impr	3,221	10,279	7,557	8,357	3,500	(65.9%)
170	Tourist Promotion	9,223	12,000	2,698	8,500	12,000	0.0%
172	Public Facilities District - Conv Center	21,510	15,000	8,394	15,000	15,000	0.0%
174	Public Facilities District - Capitol Theatre	13,510	14,000	8,394	14,000	14,000	0.0%
321	CBD Capital Improvement	434	-	969	-	-	n/a
421	Airport Operating	5,466	7,200	5,574	4,500	6,700	(6.9%)
441	Stormwater Operating	9,369	6,200	1,701	6,200	6,200	0.0%
462	Transit Operating	66,320	82,000	50,194	76,998	86,700	5.7%
471	Refuse	3,075	21,350	5,251	21,350	21,350	0.0%
473	Wastewater Operating	27,170	48,500	17,923	48,550	48,550	0.1%
474	Water Operating	51,840	87,240	45,738	75,240	74,740	(14.3%)
475	Irrigation Operating	19,589	25,800	22,657	23,300	25,800	0.0%
513	Employees Health Benefit	1,621	6,400	1,039	4,400	4,400	(31.3%)
514	Workers' Compensation	8,468	4,800	8,748	11,200	10,000	108.3%
515	Risk Management	13,970	15,500	7,320	16,500	16,500	6.5%
516	Wellness/EAP	10,451	14,400	4,087	10,900	8,400	(41.7%)
551	Equipment Rental	18,709	16,061	16,911	18,061	16,061	0.0%

Miscellaneous #4900 - 4930 (Continued...)

Function		2015	2016	2015	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	Prelim	Estimate	Budget	Budget
555	Environmental	230	1,500	1,605	1,500	1,500	0.0%
560	Public Works	10,959	14,050	5,246	12,800	13,550	(3.6%)
612	Firemen's Relief and Pension	-	700	-	-	-	n/a
City Total		<u>\$ 1,035,529</u>	<u>\$ 1,336,614</u>	<u>\$ 924,517</u>	<u>\$ 1,290,926</u>	<u>\$ 1,130,619</u>	(15.4%)

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

Function		2015	2016	2016	2016	2017	16 vs. 17
/ Fund	Description	Actual	Budget	09/30/16	Estimate	Budget	Budget
220	Code Administration	\$ 1,416	\$ 2,500	\$ 1,876	\$ 2,500	\$ 2,500	0.0%
221	City Hall Facility	-	-	-	-	3,000	n/a
650	Utilities Customer Svc	2,000	8,000	5,999	8,000	8,000	0.0%
700	Engineering	<u>7,980</u>	<u>7,980</u>	<u>5,985</u>	<u>7,980</u>	<u>7,980</u>	0.0%
General Fund Total		11,396	18,480	13,860	18,480	21,480	16.2%
125	Community Relations	2,565	2,565	1,923	2,565	2,565	0.0%
131	Parks & Recreation	75,000	75,000	56,250	75,000	75,000	0.0%
141	Streets & Traffic	350,004	350,000	262,499	350,000	350,000	0.0%
150	Emergency Services	75,000	75,000	-	75,000	75,000	0.0%
441	Stormwater Operating	60,000	60,000	45,000	60,000	60,000	0.0%
471	Refuse	630,000	795,000	596,250	795,000	795,000	0.0%
473	Wastewater Operating	198,481	198,481	148,861	198,481	198,481	0.0%
474	Water Operating	143,400	143,400	107,550	143,400	143,400	0.0%
475	Irrigation Operating	30,000	30,000	22,500	30,000	30,000	0.0%
551	Equipment Rental	11,866	11,866	8,899	11,866	11,866	0.0%
560	Public Works	<u>15,000</u>	<u>15,000</u>	<u>11,250</u>	<u>15,000</u>	<u>15,000</u>	0.0%
City Total		<u>\$ 1,602,712</u>	<u>\$ 1,774,792</u>	<u>\$ 1,274,842</u>	<u>\$ 1,774,792</u>	<u>\$ 1,777,792</u>	0.2%

General Fund Resource Comparison

	2015	2016	2016	2017	17 vs 16
	Actual	Amended	Estimated	Adopted	Budget Est
	Receipts	Budget	Receipts	Budget	Change
Taxes					
Real and Personal Property	\$ 9,914,078	\$ 10,660,930	\$ 10,660,930	\$ 10,859,450	1.9%
Retail Sales & Use	15,770,269	16,650,400	16,400,000	17,023,200	3.8%
Criminal Justice Sales .1%	1,157,435	1,204,500	1,204,500	1,252,680	4.0%
Criminal Justice Sales .3%	2,102,615	2,157,000	2,157,000	2,243,200	4.0%
Franchise Fees - Nob Hill Water Assn	56,306	60,000	63,000	64,200	1.9%
Utility Taxes					
City Water	1,704,915	1,740,000	1,724,000	1,870,500	8.5%
City Wastewater	4,068,843	4,010,000	4,110,000	4,333,000	5.4%
City Refuse	857,709	980,100	980,100	1,048,700	7.0%
City Stormwater	133,575	130,000	130,000	200,000	53.8%
Electric	4,470,560	4,700,000	4,576,000	4,827,000	5.5%
Private Water	603,146	635,000	635,000	650,000	2.4%
Natural Gas	992,389	1,077,000	935,000	953,000	1.9%
Private Refuse	553,344	570,000	585,000	610,000	4.3%
Cable TV	535,640	556,200	535,000	540,000	0.9%
Cellular Telephone	826,804	900,000	785,000	785,000	0.0%
Telephone	886,682	920,000	915,000	920,000	0.5%
Brokered Natural Gas Utility Tax	-	-	-	70,000	n/a
Total Utility Taxes	15,633,607	16,218,300	15,910,100	16,807,200	5.6%
Business License	618,086	550,000	550,000	560,000	1.8%
Leasehold Excise	8,523	8,000	8,000	8,000	0.0%
Gambling / Card Games	905,824	917,000	966,300	970,500	0.4%
Dangerous Building / Abatement	25,108	60,000	30,000	30,000	0.0%
Total Taxes	46,191,850	48,486,130	47,949,830	49,818,430	3.9%
Licenses and Permits					
Regulatory Business Licenses	30,602	35,000	30,500	30,500	0.0%
Amusements	2,166	3,270	2,000	2,000	0.0%
Penalties on Business Licenses	6,538	6,200	7,000	7,000	0.0%
Building Permits	573,526	600,000	700,000	675,000	(3.6%)
Fire Code Permits	21,103	28,000	21,500	22,000	2.3%
Mechanical Permits	45,698	45,000	48,000	48,000	0.0%
Plumbing Permits	69,111	67,500	75,000	70,000	(6.7%)
Sign Permits	13,582	14,000	13,000	14,000	7.7%
Right-of-Way Use Permits	-	3,000	-	-	n/a
Dog Licenses	21,701	24,000	31,000	31,000	0.0%
Code Infraction Penalties	163	500	500	500	0.0%
Gun Permits	23,965	22,000	24,000	24,500	2.1%
Environmental Impact Permits	7,950	8,000	7,000	7,000	0.0%
Dog License Penalties	9,267	9,000	-	-	n/a
Miscellaneous Permits	2,404	3,000	3,000	21,000	600.0%
Street Excavation Permits	43,899	47,000	27,000	27,500	1.9%
Dangerous Dog Fee	600	1,000	1,000	1,000	0.0%
Total Licenses and Permits	872,276	916,470	990,500	981,000	(1.0%)

General Fund Resource Comparison (Continued...)

	2015 Actual Receipts	2016 Amended Budget	2016 Estimated Receipts	2017 Adopted Budget	17 vs 16 Budget Est Change
Intergovernmental Revenue					
DOJ Grant	7,940	-	9,211	9,300	1.0%
DOT Grant - Air Service	69,482	125,000	100,000	75,000	(25.0%)
SAFER Grant	243,988	133,270	286,800	97,260	(66.1%)
Dept Interior Hist-Arch	4,000	10,500	8,100	-	n/a
FEMA Pass Thru EMPG		53,000	53,000	53,000	0.0%
Public Defense Grant - Police	91,500	90,000	90,000	90,000	0.0%
State Patrol Fire Training	3,012	-	-	-	n/a
Dept of Commerce / CERB	-	-	-	50,000	n/a
Traffic Safety Commission Grant	88,885	60,000	60,000	60,000	0.0%
Selah Inspection Fee Grant	-	3,000	3,000	3,000	0.0%
Judicial Salary Contribution	44,322	44,000	48,000	48,000	0.0%
DNR In-Lieu Tax	-	-	2,000	-	n/a
Criminal Justice - High Crime	269,915	282,500	485,500	460,000	(5.3%)
Criminal Justice - Violent Crimes	110,889	112,000	128,000	128,000	0.0%
Criminal Justice - Special Programs	70,730	71,800	71,800	74,000	3.1%
MVET/DUI Payment	14,101	17,000	14,500	14,500	0.0%
Liquor Excise Tax	253,415	412,900	412,900	436,000	5.6%
Liquor Board Profits	815,596	802,600	802,600	789,300	(1.7%)
Marijuana Enforcement	43	-	-	54,000	n/a
In-Lieu Tax - Interlocal Grants	3,000	3,000	-	-	n/a
In-Lieu Tax - Housing	5,918	6,330	5,918	5,918	0.0%
In-Lieu Tax - Police Interlocal Grant	12,542	6,500	6,500	6,500	0.0%
GIS Services	28,800	30,000	30,000	31,200	4.0%
Purchasing Services (County)	302,909	298,737	298,737	266,333	(10.8%)
Police Protection Fairgrounds	10,000	10,000	10,000	10,000	0.0%
School Resource Officers	653,632	605,000	613,612	635,000	3.5%
Alcohol, Tobacco & Firearm	-	70,000	40,000	40,000	0.0%
Violent Crimes Task Force	9,260	-	10,000	10,000	0.0%
Information Technology Services	110,651	114,600	114,600	118,098	3.1%
Union Gap Electronics	-	-	-	6,402	n/a
Personnel Training Services	640	-	-	-	n/a
Fire Training Center	750	1,000	1,000	1,000	0.0%
Fire Training Services	7,395	8,000	2,000	2,000	0.0%
YPD Overtime Reimbursement	1,693	5,000	-	-	n/a
Total Intergovernmental Revenue	3,235,007	3,375,737	3,707,778	3,573,811	(3.6%)

General Fund Resource Comparison (Continued...)

	2015 Actual Receipts	2016 Amended Budget	2016 Estimated Receipts	2017 Adopted Budget	17 vs 16 Budget Est Change
Charges for Services					
Sale of Maps - Codes	240	500	500	500	0.0%
Sale of Publications - Planning	-	500	-	-	n/a
Sale of Plans & Specifications - Eng	-	1,500	-	-	n/a
Sale of Publications -- Licensing	12	100	100	100	0.0%
Sale of Publications - Clerks	691	400	400	400	0.0%
Accident Reports - Police	13,066	8,500	8,500	4,000	(52.9%)
Vending Machine Revenue - Jail	11,956	13,000	12,000	13,000	8.3%
Engineering Operation Utility Assmts	474,002	450,000	470,000	470,000	0.0%
Fingerprints	19,672	20,000	20,000	20,000	0.0%
Miscellaneous Police Services	1,793	2,000	2,000	2,000	0.0%
Verification Letters	7,280	8,000	8,000	8,000	0.0%
Examinations - Codes	20	80	80	80	0.0%
Training Services	3,327	7,000	3,500	3,500	0.0%
Fire Hazmat Services	20,242	9,000	20,000	20,000	0.0%
Other Police Services	31,816	55,000	80,000	80,000	0.0%
Fire Protection Services	15,283	17,000	17,000	17,000	0.0%
Electronics - Maintenance	11,919	6,156	6,156	4,000	(35.0%)
Probation / Home Detention Charges	153,139	149,000	143,000	149,000	4.2%
Probation / Home Detention Charges	3,600	1,200	2,600	2,600	0.0%
Street Excavation Inspection Fees	29,704	27,000	17,000	20,000	17.6%
Jail Inmate Medical	4,279	1,000	1,000	1,000	0.0%
Inspection Fees - Selah	2,198	2,000	3,000	3,000	0.0%
YPD Training Services Reimbursements	1,500	-	-	-	n/a
Fire Protection Services - Union Gap	1,184,461	1,212,992	1,212,992	1,243,317	2.5%
Fire Protection Services - Other	-	-	-	250,000	n/a
YPD Violent Crimes Task Force	-	15,000	-	-	n/a
Wastewater Connection Charges	8,875	7,800	7,800	7,800	0.0%
Dog Impound Fine	5,250	6,000	6,000	6,000	0.0%
Abatement Charges/Appeals	38,843	5,000	35,000	35,000	0.0%
Zoning and Subdivision Fees	50,900	50,000	40,000	90,000	125.0%
Plan Checking Fees	304,200	323,000	350,000	330,000	(5.7%)
Main Street Planning / Dev Svcs	-	-	92,500	71,439	(22.8%)
Interfund - City Services	2,967,797	3,100,000	3,100,000	3,472,000	12.0%
Interfund - Customer Services	1,371,505	1,524,775	1,472,023	1,593,649	8.3%
Interfund - Information Technology Svcs	90,000	90,000	90,000	90,000	0.0%
Interfund - Print Shop	58,300	85,000	50,000	50,000	0.0%
Interfund - Electronics Maintenance	21,126	21,760	21,760	21,126	(2.9%)
Interfund - Codes Services	50,000	51,250	51,250	51,250	0.0%
Total Charges for Services	6,956,997	7,271,513	7,344,161	8,129,761	10.7%

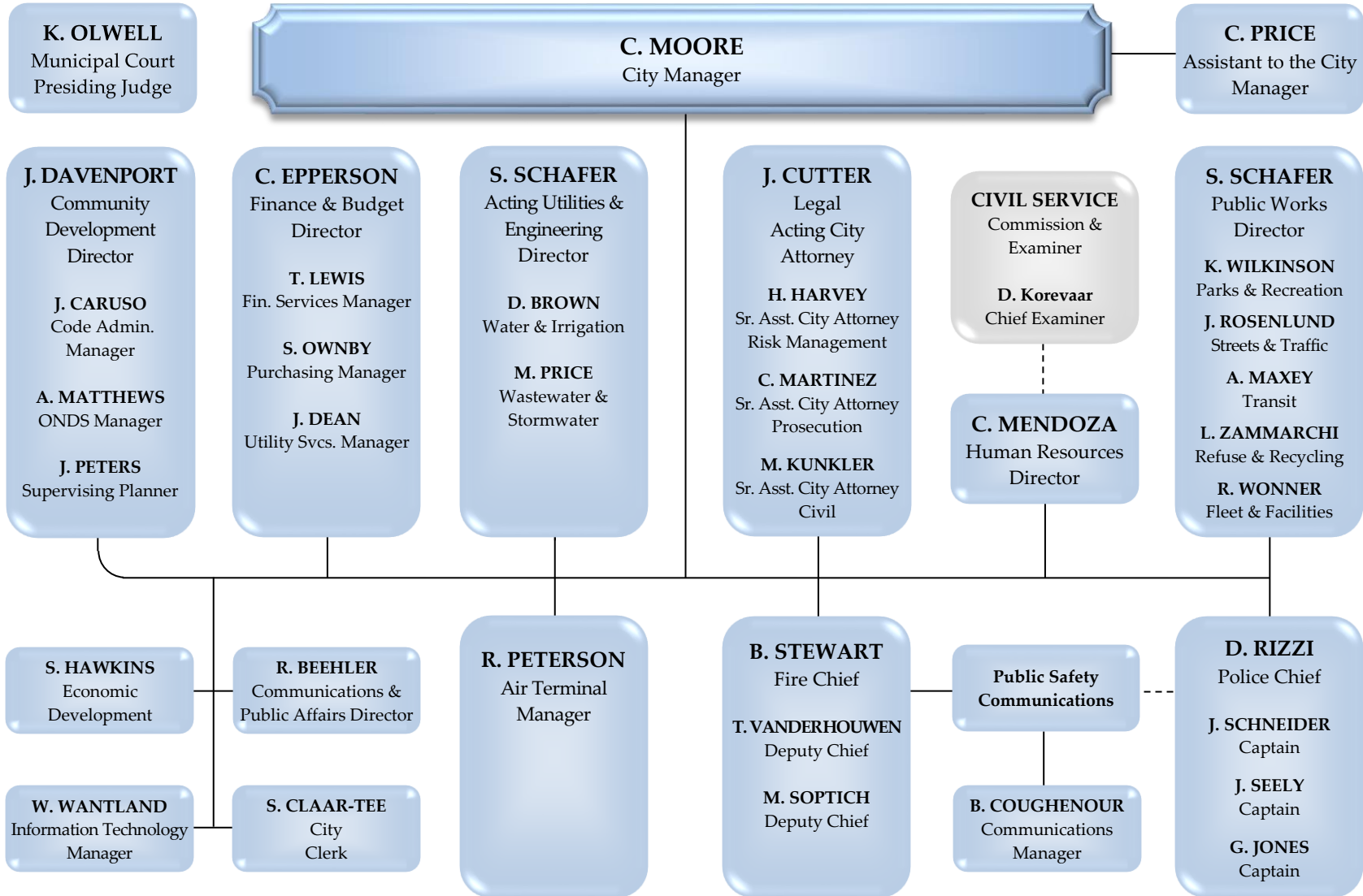
General Fund Resource Comparison (Continued...)

	2015 Actual Receipts	2016 Amended Budget	2016 Estimated Receipts	2017 Adopted Budget	17 vs 16 Budget Est Change
Fines & Forfeitures					
Municipal Court Infraction Penalties	1,141,965	1,200,000	1,234,000	1,240,000	0.5%
Parking Infraction Penalties	61,428	65,000	60,000	60,000	0.0%
Municipal Court DUI Penalties	96,795	102,000	94,000	98,000	4.3%
Municipal Court Criminal Traffic	107,571	120,000	115,000	120,000	4.3%
Muni Court Non-Traffic Misdemeanors	74,032	100,000	75,000	87,000	16.0%
District Court Recoupments	592	110	464	110	(76.3%)
Municipal Court Recoupments	107,273	120,000	112,000	116,000	3.6%
Penalty - Street Excavations	239	-	-	-	n/a
Total Fines and Forfeitures	1,589,895	1,707,110	1,690,464	1,721,110	1.8%
Miscellaneous Revenue					
Interest from Investments	222,888	265,000	265,000	280,000	5.7%
Interest on Sales Tax	8,548	8,200	12,000	12,000	0.0%
Investment Amort Premium/Discount	204,123	-	-	-	n/a
Equipment Rental Fees	300	300	1,000	1,000	0.0%
Parking Permits	158	200	-	-	n/a
Telecommunications Lease	12,933	13,450	13,450	-	n/a
Economic Development Concessions	46,722	110,000	110,000	110,000	0.0%
Police Community Services Donations	1,962	500	500	500	0.0%
Contributions & Donations	1,020	92,500	31,250	3,250	(89.6%)
Police Unclaimed Monies	2,872	4,000	4,000	4,000	0.0%
Overages & Shortages	(49)	-	-	-	n/a
PR Overages and Shortages	(618)	-	-	-	n/a
Miscellaneous Revenue	3,992	3,000	-	-	n/a
Rounding Cash Adjustments	7,458	8,000	8,000	8,000	0.0%
PCard Rebates	43,428	40,000	43,500	45,000	3.4%
Recycling	70	400	20	20	0.0%
Detention SSA Prisoners	800	-	-	-	n/a
Total Miscellaneous Revenue	556,607	545,550	488,720	463,770	(5.1%)
Non-Revenues					
Clearing Fund	11,876	-	-	-	n/a
Sale of Fixed Assets	-	670,816	688,579	400,000	(41.9%)
Total Miscellaneous Revenue	11,876	670,816	688,579	400,000	(41.9%)
Total Revenue	\$ 59,414,509	\$ 62,973,326	\$ 62,860,032	\$ 65,087,882	3.5%
Beginning Unencumbered Balance	9,182,140	9,128,882	9,128,882	8,394,076	(8.0%)
Total Resources	<u>\$ 68,596,649</u>	<u>\$ 72,102,208</u>	<u>\$ 71,988,914</u>	<u>\$ 73,481,958</u>	2.1%

CITY OF YAKIMA

Organizational Chart as of January 1, 2017

CITY COUNCIL



CITY ADMINISTRATION

2017 Budgeted Staffing Levels

C. MOORE

City Manager

36.00 Positions

C. PRICE

Assistant to the City
Manager

S. HAWKINS

Economic
Development Manager

**ECONOMIC
DEVELOPMENT**

1.00 Positions

Economic Development
Funding / Promotion
Promotional Opportunities

S. CLAR-TEE

City
Clerk

**RECORDS
DIVISION**

4.00 Positions

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

W. WANTLAND

Information Technology
Manager

**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

R. BEEHLER

Communications &
Public Affairs Director

**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

J. COOPER

Yakima Valley Visitors &
Convention Bureau
President & CEO

C. UPTON

General Manager
Convention Center

C. ROBIN

Capitol Theatre
Executive Director

CITY COUNCIL - 110
GENERAL FUND

2017 Council Members

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

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 each Council seat was subject to election in 2015. Three of the then seated Council members were successful in this election. Four new members were elected to the City Council (districts 1, 2, 3 and 7) and took 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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 122 & 123.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
100	Mayor	1.00	1.00	1.00
150	Assistant Mayor	1.00	1.00	1.00
200	City Council Member	5.00	5.00	5.00
Total Personnel		7.00	7.00	7.00

BUDGET SUMMARY

Dept 110 City Council	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
122 Legislative	\$ 216,775	\$ 220,699	\$ 144,976	\$ 206,774	\$ 186,999	84.7%	90.4%
123 Professional Assn Dues	63,904	64,641	64,641	64,641	65,177	100.8%	100.8%
	<u>\$ 280,679</u>	<u>\$ 285,340</u>	<u>\$ 209,617</u>	<u>\$ 271,415</u>	<u>\$ 252,176</u>	88.4%	92.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
<u>Expenditure Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
100 Salaries & Wages	\$ 95,100	\$ 95,100	\$ 71,325	\$ 95,100	\$ 95,100	100.0%	37.7%
200 Benefits	7,680	7,697	5,767	7,697	7,703	100.1%	3.1%
Sub-Total Salaries & Benefits	102,780	102,797	77,092	102,797	102,803	100.0%	40.8%
300 Operating Supplies	6,196	5,250	3,884	5,250	4,000	76.2%	1.6%
400 Professional Svcs & Chgs	171,703	177,293	128,641	163,368	145,373	82.0%	57.6%
Total Expenditures	<u>\$ 280,679</u>	<u>\$ 285,340</u>	<u>\$ 209,617</u>	<u>\$ 271,415</u>	<u>\$ 252,176</u>	88.4%	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)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
<u>122 Legislative</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</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	\$ 71,325	\$ 95,100	\$ 95,100	100.0%	100.0%
200 Benefits	7,680	7,697	5,767	7,697	7,703	100.1%	100.1%
300 Operating Supplies							
310 Office & Oper Supplies	5,391	5,000	3,884	5,000	4,000	80.0%	80.0%
350 Small Tools & Equip	805	250	-	250	-	0.0%	0.0%
Total	<u>6,196</u>	<u>5,250</u>	<u>3,884</u>	<u>5,250</u>	<u>4,000</u>	<u>76.2%</u>	<u>76.2%</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
122 Legislative							
400 Professional Svcs & Chgs							
410 Professional Services	87,123	93,000	43,993	70,100	62,100	66.8%	88.6%
420 Communications	6,670	5,782	4,916	7,257	7,226	125.0%	99.6%
430 Trans & Training	7,770	9,000	6,431	9,000	6,000	66.7%	66.7%
490 Miscellaneous	6,237	4,870	8,660	12,370	4,870	100.0%	39.4%
Total	107,799	112,652	64,000	98,727	80,196	71.2%	81.2%
Total Expenditures	<u>\$ 216,775</u>	<u>\$ 220,699</u>	<u>\$ 144,976</u>	<u>\$ 206,774</u>	<u>\$ 186,999</u>	84.7%	90.4%

Professional Association Dues - 123

This line item is for membership dues for the Association of Washington Cities (AWC). AWC advocates on behalf of Washington's diverse cities and towns. It provides specialized training and education for city leadership and staff, addressing core competencies and emerging issues. In addition, it offers resources, technical assistance and research, responding to member needs with comparative data and trends analysis.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
123 Professional Assn Dues							
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 63,904	\$ 64,641	\$ 64,641	\$ 64,641	\$ 65,177	100.8%	100.8%

CITY ADMINISTRATION
2017 BUDGET NARRATIVE

CITY MANAGEMENT - 102
GENERAL FUND

City Manager

Cliff Moore

DEFINITION

This department provides policy recommendations 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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 102.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1110	City Manager	1.00	1.00	1.00
1331	Admin Assistant to the City Manager	1.00	1.00	1.00
Total Personnel		2.00	2.00	2.00

BUDGET SUMMARY

Dept 102 City Management	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
102 City Management	\$504,402	\$418,138	\$321,673	\$429,828	\$399,805	95.6%	93.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$382,129	\$304,253	\$218,022	\$290,383	\$295,151	97.0%	73.8%
200 Benefits	83,511	76,287	53,862	78,416	80,775	105.9%	20.2%
Sub-Total Salaries & Benefits	465,640	380,539	271,884	368,799	375,926	98.8%	94.0%
300 Operating Supplies	4,151	5,000	3,846	5,000	4,000	80.0%	1.0%
400 Professional Svcs & Chgs	34,610	32,599	45,942	56,029	19,879	61.0%	5.0%
Total Expenditures	<u>\$504,402</u>	<u>\$418,138</u>	<u>\$321,673</u>	<u>\$429,828</u>	<u>\$399,805</u>	95.6%	100.0%

EXPLANATORY NARRATIVE

City Management - 102

This function 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: Executive search fees for the City Manager are also recorded in this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
102 City Management	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 292,206	\$ 287,933	\$ 210,787	\$ 281,883	\$ 278,831	96.8%	98.9%
130 Special Pay	64,692	4,800	3,300	4,500	4,800	100.0%	106.7%
140 Retire/Term Cashout	25,231	11,520	3,935	4,000	11,520	100.0%	288.0%
Total	382,129	304,253	218,022	290,383	295,151	97.0%	101.6%
200 Benefits	83,511	76,287	53,862	78,416	80,775	105.9%	103.0%
300 Operating Supplies							
310 Office & Oper Supplies	4,151	5,000	3,846	5,000	4,000	80.0%	80.0%
400 Professional Svcs & Chgs							
410 Professional Services	20,445	18,000	38,273	40,000	4,000	22.2%	10.0%
420 Communications	3,946	2,799	1,809	2,799	2,479	88.6%	88.6%
430 Trans & Training	4,096	5,400	-	3,000	4,000	74.1%	133.3%
490 Miscellaneous	6,123	6,400	5,860	10,230	9,400	146.9%	91.9%
Total	34,610	32,599	45,942	56,029	19,879	61.0%	35.5%
Total Expenditures	<u>\$ 504,402</u>	<u>\$ 418,138</u>	<u>\$ 321,673</u>	<u>\$ 429,828</u>	<u>\$ 399,805</u>	95.6%	93.0%

INDIGENT DEFENSE - 109
GENERAL FUND

City Manager

Cliff Moore

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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 109.

EXPLANATORY NARRATIVE

Indigent Defense - 109

These expenditures 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 \$88,500 from OPD for use in 2017. 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
<u>109 Indigent Defense</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 09/30/16</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ -	\$ 500	\$ -	\$ 500	\$ 500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	<u>910,981</u>	<u>935,000</u>	<u>714,467</u>	<u>940,000</u>	<u>965,000</u>	103.2%	102.7%
Total Expenditures	<u>\$ 910,981</u>	<u>\$ 935,500</u>	<u>\$ 714,467</u>	<u>\$ 940,500</u>	<u>\$ 965,500</u>	103.2%	102.7%

Dedicated Revenue

A State Grant provides the dedicated revenue for this function.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Dedicated Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
330 Intergov't Revenues	\$ 91,500	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	100.0%	100.0%

RECORDS / CITY CLERK - 140
GENERAL FUND

City Manager
City Clerk

Cliff Moore
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.

Strategic Initiatives

There was one budgeted initiative for 2017: Increase permanent part-time Department Assistant III to a new fulltime position entitled Records Assistant at classification 7165 and pay code 12.5 (\$17.82-\$21.29). This position has become more technical and assists with Pension, Public Records, Records Management and email searches for discovery/litigation. This position is invaluable in reducing the City's risk of exposure related to the Public Records Act. The fiscal impact is approximately \$10,800 annually; however, the budget has been reduced accordingly to offset this impact.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 143, 144 & 145.

PERFORMANCE STATISTICS

	2015 Actual	2016 Amended Budget	2017 Proposed Budget
Records			
Formal Public Disclosure Requests	1,903	1,833	1,868
Bid openings	43	28	40
Legislation			
Council Meetings (Regular, Special, Adjourned & Exec. Session)	42	54	48
Legislation Adopted (Resolution and Ordinance)	216	195	208
Legal Publications	59	57	58
Contracts Processed	269	274	272

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1234	City Clerk	1.00	1.00	1.00
7123	Department Assistant III ⁽¹⁾	1.50	1.50	1.00
7161	Public Records Officer	1.00	1.00	1.00
7165	Records Assistant ⁽¹⁾	0.00	0.00	1.00
10501	Records Administrator	1.00	1.00	1.00
Total Personnel ⁽²⁾		4.50	4.50	5.00

(1) .50 Department Assistant III upgraded to a full time City Records Assistant in 2017.

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

BUDGET SUMMARY

Dept 140 Records	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
143 Records	\$ 354,426	\$ 466,152	\$ 343,551	\$ 460,273	\$ 399,905	85.8%	86.9%
144 City Clerk	172,792	183,104	161,832	183,211	177,525	97.0%	96.9%
145 Official Proceedings/Pubs	6,067	5,000	3,109	5,000	5,000	100.0%	100.0%
Total Expenditures	<u>\$ 533,284</u>	<u>\$ 654,256</u>	<u>\$ 508,492</u>	<u>\$ 648,483</u>	<u>\$ 582,429</u>	89.0%	89.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>Expenditure Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
100 Salaries & Wages	\$ 274,261	\$ 290,645	\$ 201,756	\$ 290,644	\$ 301,402	103.7%	51.7%
200 Benefits	96,881	96,911	71,343	97,018	106,993	110.4%	18.4%
Sub-Total Salaries & Benefits	371,143	387,556	273,098	387,662	408,394	105.4%	70.1%
300 Operating Supplies	13,247	14,800	3,409	11,500	11,400	77.0%	2.0%
400 Professional Svcs & Chgs	148,895	251,900	231,984	249,321	162,635	64.6%	27.9%
Total Expenditures	<u>\$ 533,284</u>	<u>\$ 654,256</u>	<u>\$ 508,492</u>	<u>\$ 648,483</u>	<u>\$ 582,429</u>	89.0%	100.0%

EXPLANATORY NARRATIVE

Records - 143

This function pays for election costs, public disclosure requests and pension related duties.

Account 120 Overtime – Overtime 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
143 Records	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 151,471	\$ 161,848	\$ 86,133	\$ 161,848	\$ 181,718	112.3%	112.3%
120 Overtime	3,442	3,500	-	3,500	-	n/a	n/a
130 Special Pay	1,340	1,850	911	1,850	1,850	100.0%	100.0%
140 Retire/Term Cashout	703	1,330	-	1,330	1,330	100.0%	100.0%
Total	156,957	168,528	87,044	168,528	184,898	109.7%	109.7%
200 Benefits	61,673	59,424	33,968	59,424	68,472	115.2%	115.2%
300 Operating Supplies							
310 Office & Oper Supplies	7,711	8,300	1,730	5,000	6,000	72.3%	120.0%
350 Small Tools & Equip	1,023	1,200	393	1,200	1,100	91.7%	91.7%
Total	8,734	9,500	2,123	6,200	7,100	74.7%	114.5%
400 Professional Svcs & Chgs							
410 Professional Services	500	500	1,363	3,500	6,000	1200.0%	171.4%
420 Communications	2,107	2,200	1,066	2,200	2,435	110.7%	110.7%
430 Trans & Training	883	1,800	1,291	1,800	1,800	100.0%	100.0%
480 Repairs & Maintenance	-	500	-	500	500	100.0%	100.0%
490 Miscellaneous	123,571	223,700	216,697	218,121	128,700	57.5%	59.0%
Total	127,062	228,700	220,416	226,121	139,435	61.0%	61.7%
Total Expenditures	<u>\$ 354,426</u>	<u>\$ 466,152</u>	<u>\$ 343,551</u>	<u>\$ 460,273</u>	<u>\$ 399,905</u>	85.8%	86.9%

City Clerk - 144

This function 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
144 City Clerk	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 114,345	\$ 118,037	\$ 113,628	\$ 118,037	\$ 114,424	96.9%	96.9%
120 Overtime	2,584	2,000	794	2,000	-	n/a	n/a
130 Special Pay	375	750	290	750	750	100.0%	100.0%
140 Retire/Term Cashout	-	1,330	-	1,330	1,330	100.0%	100.0%
Total	117,304	122,117	114,712	122,117	116,504	95.4%	95.4%
200 Benefits	35,209	37,488	37,375	37,594	38,521	102.8%	102.5%
300 Operating Supplies							
310 Office & Oper Supplies	4,512	5,300	1,286	5,300	4,300	81.1%	81.1%
400 Professional Svcs & Chgs							
410 Professional Services	11,083	15,000	8,070	15,000	15,000	100.0%	100.0%
420 Communications	753	500	308	500	500	100.0%	100.0%
430 Trans & Training	3,361	1,800	-	1,800	1,800	100.0%	100.0%
490 Miscellaneous	570	900	81	900	900	100.0%	100.0%
Total	15,767	18,200	8,459	18,200	18,200	100.0%	100.0%
Total Expenditures	\$ 172,792	\$ 183,104	\$ 161,832	\$ 183,211	\$ 177,525	97.0%	96.9%

Official Proceedings/Publications - 145

This function 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
145 Official Proceedings/Pubs	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 6,067	\$ 5,000	\$ 3,109	\$ 5,000	\$ 5,000	100.0%	100.0%

Dedicated Revenue

This revenue consists of copy charges for Public Disclosure Requests (PDR's).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
340 Chrgs f/Goods & Svcs	\$ 691	\$ 400	\$ 107	\$ 400	\$ 400	100.0%	100.0%

INFORMATION TECHNOLOGY – 350
GENERAL FUND

City Manager
Information Technology Manager

Cliff Moore
Wayne Wantland

DEFINITION

Information Systems Division - Primary Responsibilities:

- Security and operations of the City's Information Systems infrastructure (e.g.: databases; operating systems; firewalls; anti-virus; anti-spam; communications networks; etc.)
- Maintenance, enhancement and support of:
 - Existing software applications.
 - The Geographical Information Services (GIS).
 - Existing computer hardware (e.g.: computers; printers; copiers; mobile data terminals; wireless data communications 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.
- Voice communications equipment maintenance including; radio, vehicular communications and emergency operations equipment, telephone and personal mobile communications devices.
- Document services to include; printing, copying, and creation both in paper and electronic formats.

Strategic Initiatives

The one budgeted strategic initiative was to replace the Telephone Technician position with a Telecommunications Analyst position. There is a need for an increased skill to be able to work with a complex telephone system as well as computer network infrastructure.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 351, 352 & 353.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1233	Information Systems 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 ⁽¹⁾	5.00	4.00	4.00

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
2110	Database Administrator	1.00	1.00	1.00
2112	Network Services Engineer	1.00	1.00	1.00
2113	Senior Client Services Technician ⁽¹⁾	0.00	1.00	1.00
2117	Web Applications Developer/Admin	1.00	1.00	1.00
2118	Information Technology System Admin ⁽¹⁾	1.00	2.00	2.00
2119	Telephone Technician ⁽²⁾	1.00	1.00	0.00
2115	Telephone Systems Analyst ⁽²⁾	0.00	0.00	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	Information Technology Services Asst	1.00	1.00	1.00
7611	Print Shop Operator	1.00	1.00	1.00
10201	Senior Analyst	1.00	1.00	1.00
11901	Supervising Senior Analyst	2.00	2.00	2.00
11902	Operation Supervisor	1.00	1.00	1.00
Total Personnel		22.00	23.00	23.00

- (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 Telephone Technician was replaced with a Telephone Systems Analyst in the 2017 budget.

BUDGET SUMMARY

Dept 350 Information Tech	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
351/352 Crim Justice Sls Tx .3%	\$ 177,103	\$ 162,044	\$ 160,842	\$ 162,851	\$ 168,596	104.0%	103.5%
351 Information Tech Services	2,340,969	2,464,662	1,819,579	2,417,403	2,752,252	111.7%	113.9%
352 Electronic Tech Services	331,180	342,807	246,519	312,607	392,295	114.4%	125.5%
353 Document Center	237,840	156,877	143,607	190,686	164,955	105.1%	86.5%
Total Expenditures	<u>\$ 3,087,092</u>	<u>\$ 3,126,390</u>	<u>\$ 2,370,547</u>	<u>\$ 3,083,547</u>	<u>\$ 3,478,097</u>	111.2%	112.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 1,597,932	\$ 1,708,581	\$ 1,192,926	\$ 1,624,422	\$ 1,824,190	106.8%	52.4%
200 Benefits	530,147	586,099	401,247	584,565	618,741	105.6%	17.8%
Sub-Total Salaries & Benefits	2,128,079	2,294,680	1,594,173	2,208,986	2,442,930	106.5%	70.2%
300 Operating Supplies	144,895	157,600	53,882	139,000	182,600	115.9%	5.2%
400 Professional Svcs & Chgs	719,042	612,610	582,182	644,417	770,567	125.8%	22.2%
600 Capital Outlays	95,077	61,500	140,310	91,143	82,000	133.3%	2.4%
Total Expenditures	<u>\$ 3,087,092</u>	<u>\$ 3,126,390</u>	<u>\$ 2,370,547</u>	<u>\$ 3,083,547</u>	<u>\$ 3,478,097</u>	111.2%	100.0%

EXPLANATORY NARRATIVE

Criminal Justice .3% Sales Tax – 351/352

This function 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)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
351/352 Crim Justice Sls Tx .3%	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 25,927	\$ 11,007	\$ 7,967	\$ 11,007	\$ 11,285	102.5%	102.5%
200 Benefits	4,441	1,036	2,068	1,036	1,061	102.4%	102.4%
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	146,734	150,000	150,807	150,807	156,250	104.2%	103.6%
Total Expenditures	<u>\$ 177,103</u>	<u>\$ 162,044</u>	<u>\$ 160,842</u>	<u>\$ 162,851</u>	<u>\$ 168,596</u>	104.0%	103.5%

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 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
351 Information Tech Services	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 1,269,605	\$ 1,395,133	\$ 963,352	\$ 1,345,133	\$ 1,418,395	101.7%	105.4%
120 Overtime	6,663	7,000	1,811	3,000	7,000	100.0%	233.3%
130 Special Pay	23,740	23,000	18,294	23,000	26,000	113.0%	113.0%
140 Retire/Term Cashout	-	5,000	3,141	8,141	53,000	1060.0%	651.0%
Total	1,300,008	1,430,133	986,598	1,379,274	1,504,395	105.2%	109.1%
200 Benefits	426,848	481,970	327,102	481,970	510,448	105.9%	105.9%
300 Operating Supplies							
310 Office/Oper Supplies	9,657	10,000	1,931	10,000	10,000	100.0%	100.0%
320 Fuel Consumed	1,925	2,000	990	1,400	2,000	100.0%	142.9%
340 Purchase for Resale	792	-	(873)	-	-	n/a	n/a
350 Small Tools & Equip	73,276	72,000	20,309	72,000	107,000	148.6%	148.6%
Total	85,649	84,000	22,357	83,400	119,000	141.7%	142.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
351 Information Tech Services							
400 Professional Svcs & Chgs							
410 Professional Services	70,559	65,000	51,336	65,000	156,000	240.0%	240.0%
420 Communications	32,971	25,932	20,509	30,132	25,151	97.0%	83.5%
430 Trans/Training	12,193	7,326	4,103	7,326	7,326	100.0%	100.0%
450 Oper Rentals & Leases	27,731	18,000	18,384	18,000	18,000	100.0%	100.0%
480 Repairs/Maintenance	376,307	301,000	292,228	301,000	330,633	109.8%	109.8%
490 Miscellaneous	8,703	6,300	2,796	6,300	6,300	100.0%	100.0%
Total	528,465	423,558	389,355	427,758	543,410	128.3%	127.0%
640 Machinery/Equipment	-	45,000	94,167	45,000	75,000	166.7%	166.7%
Total Expenditures	<u>\$ 2,340,969</u>	<u>\$ 2,464,662</u>	<u>\$ 1,819,579</u>	<u>\$ 2,417,403</u>	<u>\$ 2,752,252</u>	111.7%	113.9%

Electronic Technology Support - 352

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
352 Electronic Tech Services							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 210,657	\$ 215,464	\$ 150,102	\$ 185,464	\$ 224,460	104.2%	121.0%
120 Overtime	7,313	4,000	2,649	2,000	2,000	50.0%	100.0%
130 Special Pay	250	500	-	500	500	100.0%	100.0%
140 Retire/Term Cashout	9,222	-	11,868	-	34,000	n/a	n/a
Total	227,442	219,964	164,619	187,964	260,960	118.6%	138.8%
200 Benefits	78,352	81,343	58,669	81,343	87,947	108.1%	108.1%
300 Supplies							
310 Office/Oper Supplies	14,090	23,000	10,413	15,000	23,000	100.0%	153.3%
350 Small Tools & Equip	286	8,100	-	8,100	8,100	100.0%	100.0%
Total	14,376	31,100	10,413	23,100	31,100	100.0%	134.6%
400 Professional Svcs & Chgs							
410 Professional Services	-	-	1,640	-	-	n/a	n/a
420 Communications	4,024	-	2,083	2,800	1,887	n/a	67.4%
450 Oper Rentals & Leases	3,183	3,400	-	3,400	3,400	100.0%	100.0%
480 Repairs/Maintenance	3,710	7,000	8,692	14,000	7,000	100.0%	50.0%
490 Miscellaneous	92	-	402	-	-	n/a	n/a
Total	11,010	10,400	12,818	20,200	12,287	118.1%	60.8%
Total Expenditures	<u>\$ 331,180</u>	<u>\$ 342,807</u>	<u>\$ 246,519</u>	<u>\$ 312,607</u>	<u>\$ 392,295</u>	114.4%	125.5%

Document Center - 353

This function 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
353 Document Center	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 44,051	\$ 45,175	\$ 33,242	\$ 45,175	\$ 46,300	102.5%	102.5%
120 Overtime	-	500	-	500	500	100.0%	100.0%
130 Special Pay	504	500	500	500	750	150.0%	150.0%
140 Retire/Term Cashout	-	1,300	-	-	-	n/a	n/a
Total	44,555	47,475	33,742	46,175	47,550	100.2%	103.0%
200 Benefits	20,506	21,750	13,407	20,216	19,284	88.7%	95.4%
300 Operating Supplies							
310 Office & Oper Supplies	37,704	42,500	21,112	32,500	32,500	76.5%	100.0%
350 Small Tools & Equip	7,166	-	-	-	-	n/a	n/a
Total	44,870	42,500	21,112	32,500	32,500	76.5%	100.0%
400 Professional Svcs & Chgs							
420 Communications	293	258	136	258	226	87.6%	87.6%
430 Trans & Training	-	79	-	79	79	100.0%	100.0%
480 Repairs & Maintenance	32,540	28,000	29,066	45,000	58,000	207.1%	128.9%
490 Miscellaneous	-	315	-	315	315	100.0%	100.0%
Total	32,833	28,652	29,202	45,652	58,620	204.6%	128.4%
600 Capital Outlay							
640 Machinery & Equipment	95,077	16,500	46,143	46,143	7,000	42.4%	15.2%
Total Expenditures	<u>\$ 237,840</u>	<u>\$ 156,877</u>	<u>\$ 143,607</u>	<u>\$ 190,686</u>	<u>\$ 164,955</u>	105.1%	86.5%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
330 Intergov't Revenues	\$ 139,451	\$ 144,600	\$ 128,518	\$ 144,600	\$ 155,700	107.7%	107.7%
340 Chrgs f/Goods & Svcs	181,345	202,916	39,218	167,916	165,126	81.4%	98.3%
360 Miscellaneous Revenues	12,933	13,450	11,209	13,450	-	0.0%	0.0%
Total Revenues	<u>\$ 333,728</u>	<u>\$ 360,966</u>	<u>\$ 178,944</u>	<u>\$ 325,966</u>	<u>\$ 320,826</u>	88.9%	98.4%

COMMUNITY RELATIONS - 125

City Manager
Community Relations Manager

Cliff Moore
Randy Beehler

DEFINITION

The Community Relations office has four primary areas of responsibility:

- **Management and administration of the City's communications and marketing initiatives.**
The City's communications and marketing initiatives are focused on meeting four key objectives: 1) providing proactive media relations; 2) communicating with key audiences using a variety of platforms; 3) providing communications support to all City departments and divisions; and, 4) creating better opportunities for community involvement.
- **Operation of two cable television channels:** 1) YCTV (Charter Cable channel 192), and 2) Y-PAC (Charter Cable channel 194).
- **Negotiation and compliance monitoring of cable and telecommunications franchises.**
- **Management and administration of the City's public affairs initiatives.**
The City's public affairs initiatives include development and management of state legislative and administrative priorities, development and management of Congressional and federal agency priorities, collaborating with state and federal advocacy contract consultants, and building and maintaining liaison relationships and partnerships with other local governmental entities, non-profit organizations, local, state and federal elected officials, etc.

No General Fund tax revenues are expended in the Community Relations budget. Community Relations office activities and operations are funded exclusively by dedicated revenue generated by cable communications system rights-of-way fees, a Public/Educational/Government ("PEG") Access fee paid by Charter Communications, and other minor miscellaneous revenue sources.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 125 & 126.

PERFORMANCE STATISTICS

Community Relations Division	2015 Actual	2016 Preliminary	2017 Proposed
YCTV community programming ⁽¹⁾	122 shows – 64 hrs	130 shows – 70 hrs	135 shows – 75 hrs
"Imported" Programming ⁽²⁾	165 - 99 hrs	170 shows – 100 hrs	175 shows – 105 hrs
Production Equipment (cameras, misc., etc.) Used by YCTV producers ⁽³⁾	102 hrs per week	110 hrs per week	115 hrs per week
Editing Equipment Use by YCTV producers ⁽⁴⁾	62 hrs per week	70 hrs per week	75 hrs per week
YCTV Producers Trained ⁽⁵⁾	32	40	45
YPAC Programming ⁽⁶⁾	325 shows – 370 hrs	330 shows – 380 hrs	335 shows – 385 hrs

Community Relations Division	2015 Actual	2016 Preliminary	2017 Proposed
Program Sales Revenue ⁽⁷⁾	\$234	\$250	\$260
News Releases ⁽⁸⁾	200	215	225
Social Media Posts ⁽⁹⁾	400	430	450

- (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.
(8) Number of news releases issued annually by the Community Relations office.
(9) Number of social media posts (Facebook, Twitter, YouTube) created annually by the Community Relations office.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1255	Communications & Public Affairs Director	1.00	1.00	1.00
2245	Community Relations Specialist	1.00	1.00	1.00
2246	Senior Community Relations Specialist	1.00	1.00	1.00
2252	Community Programming Coordinator	1.00	1.00	1.00
2254	Municipal Producer	1.00	1.00	1.00
Total Personnel		5.00	5.00	5.00

BUDGET SUMMARY

Dept 125 Community Relations	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	2015 Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
125 Capital Improvement	\$ 34,874	\$ 39,000	\$ 24,652	\$ 34,000	\$ 39,000	100.0%	114.7%
126 Cable Communications	599,278	579,913	397,569	544,572	605,764	104.5%	111.2%
Total Expenditures	<u>634,153</u>	<u>618,913</u>	<u>422,221</u>	<u>578,572</u>	<u>644,764</u>	104.2%	111.4%

Dept 125 Community Relations	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	2015 Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Rev Summary By Type							
310 Taxes	687,493	665,000	337,321	676,500	676,500	101.7%	100.0%
360 Miscellaneous Revenues	598	1,600	1,105	1,600	1,600	100.0%	100.0%
Total Revenues	<u>688,091</u>	<u>666,600</u>	<u>338,426</u>	<u>678,100</u>	<u>678,100</u>	101.7%	100.0%

Fund Balance							
Beginning Balance	603,474	657,412	657,412	657,412	756,940	115.1%	115.1%
Revenues Less Expenditures	53,938	47,687	(83,795)	99,528	33,336	69.9%	33.5%
Ending Balance	<u>\$ 657,412</u>	<u>\$ 705,099</u>	<u>\$ 573,617</u>	<u>\$ 756,940</u>	<u>\$ 790,275</u>	112.1%	104.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 330,134	\$ 339,877	\$ 255,298	\$ 339,377	\$ 380,211	111.9%	59.0%
200 Benefits	114,341	117,160	89,400	119,932	129,409	110.5%	20.1%
Sub-Total Salaries & Benefits	444,475	457,037	344,698	459,309	509,620	111.5%	79.0%
300 Operating Supplies	18,006	43,970	22,238	35,220	43,720	99.4%	6.8%
400 Professional Svcs & Chgs	67,877	88,341	44,909	69,478	76,859	87.0%	11.9%
600 Capital Outlay	101,230	27,000	8,453	12,000	12,000	44.4%	1.9%
Transfers Out	2,565	2,565	1,923	2,565	2,565	100.0%	0.4%
Total Expenditures	<u>\$ 634,153</u>	<u>\$ 618,913</u>	<u>\$ 422,221</u>	<u>\$ 578,572</u>	<u>\$ 644,764</u>	104.2%	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.
Total	\$39,000		

Capital Improvement - 125

This function provides accurate tracking of expenditures directly related to equipment and facilities enhancements associated with YCTV and Y-PAC. Revenues 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
125 Capital Improvement							
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 2,825	\$ 25,000	\$ 15,166	\$ 20,000	\$ 25,000	100.0%	125.0%
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	1,981	2,000	1,033	2,000	2,000	100.0%	100.0%
600 Capital Outlay							
640 Machinery & Equipment	30,068	12,000	8,453	12,000	12,000	100.0%	100.0%
Total Expenditures	<u>\$ 34,874</u>	<u>\$ 39,000</u>	<u>\$ 24,652</u>	<u>\$ 34,000</u>	<u>\$ 39,000</u>	100.0%	114.7%

Cable Communications - 126

The purpose of this function is to track expenditures related to planning, directing, administering, and supporting the operations of the Community Relations office. Revenues 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
126 Cable Communications							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 320,341	\$ 331,177	\$ 243,642	\$ 331,177	\$ 343,161	103.6%	103.6%
120 Overtime	-	500	-	-	-	n/a	n/a
130 Special Pay	3,225	3,200	3,014	3,200	3,200	100.0%	100.0%
140 Retire/Term Cashout	6,568	5,000	8,642	5,000	33,850	677.0%	677.0%
Total	330,134	339,877	255,298	339,377	380,211	111.9%	112.0%

200 Benefits	114,341	117,160	89,400	119,932	129,409	110.5%	107.9%
300 Operating Supplies							
310 Office & Oper Supplies	2,451	3,750	284	3,000	3,500	93.3%	116.7%
320 Fuel	239	220	228	220	220	100.0%	100.0%
350 Small Tools & Equip	<u>12,491</u>	<u>15,000</u>	<u>6,559</u>	<u>12,000</u>	<u>15,000</u>	100.0%	125.0%
Total	15,181	18,970	7,072	15,220	18,720	98.7%	123.0%
400 Professional Svcs & Chgs							
410 Professional Services	51,122	64,828	35,190	48,328	53,586	82.7%	110.9%
420 Communications	2,289	2,117	1,870	2,117	3,452	163.1%	163.1%
430 Trans & Training	1,531	2,575	337	2,500	2,500	97.1%	100.0%
450 Rentals & Leases	-	500	-	-	-	n/a	n/a
470 Public Utility Services	6,044	7,571	3,730	6,784	7,571	100.0%	111.6%
480 Repairs & Maintenance	2,355	3,700	1,175	3,000	3,000	81.1%	100.0%
490 Miscellaneous	<u>2,554</u>	<u>5,050</u>	<u>1,574</u>	<u>4,750</u>	<u>4,750</u>	94.1%	100.0%
Total	65,896	86,341	43,876	67,478	74,859	86.7%	110.9%
600 Capital Outlay							
630 Impr Other Than Bldg	71,161	5,000	-	-	-	0.0%	n/a
640 Machinery & Equipment	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%	n/a
Total	71,161	15,000	-	-	-	0.0%	n/a
Transfers Out							
Vehicle Replacement Reserve	<u>2,565</u>	<u>2,565</u>	<u>1,923</u>	<u>2,565</u>	<u>2,565</u>	100.0%	100.0%
Total Expenditures	<u>\$ 599,278</u>	<u>\$ 579,913</u>	<u>\$ 397,569</u>	<u>\$ 544,572</u>	<u>\$ 605,764</u>	104.5%	111.2%

Revenue

Revenues 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)
		2016	2016	2016	2017	% Chng	% Chng
Revenue	2015	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 603,474	\$ 657,412	\$ 657,412	\$ 657,412	\$ 756,940	115.1%	115.1%
310 Taxes	687,493	665,000	337,321	676,500	676,500	101.7%	100.0%
360 Miscellaneous Revenues	<u>598</u>	<u>1,600</u>	<u>1,105</u>	<u>1,600</u>	<u>1,600</u>	100.0%	100.0%
Total Revenues	<u>\$ 1,291,565</u>	<u>\$ 1,324,012</u>	<u>\$ 995,838</u>	<u>\$ 1,335,512</u>	<u>\$ 1,435,040</u>	108.4%	107.5%

ECONOMIC DEVELOPMENT - 250
GENERAL FUND

City Manager
Economic Development Manager

Cliff Moore
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 two budgeted Strategic Initiatives for 2017.

The first was for a total of \$318,333, which includes community support to several agencies:

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

The second was for support of a Public Market/Business Incubator location evaluation. This budget of \$66,667 in expenditures is offset by \$50,000 in grant revenue, for a net cost to the City of \$16,667.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 251.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1275	Economic Development Manager	1.00	1.00	1.00
7181	Economic Development Assistant	1.00	1.00	1.00
Total Personnel		2.00	2.00	2.00

BUDGET SUMMARY

Dept 250 Economic Development	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
251 Economic Development	\$784,085	\$888,891	\$610,198	\$798,264	\$743,507	83.6%	93.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$145,525	\$159,542	\$119,350	\$159,542	\$165,491	103.7%	22.3%
200 Benefits	47,100	49,965	37,949	51,038	55,240	110.6%	7.4%
Sub-Total Salaries & Benefits	192,625	209,508	157,299	210,581	220,731	105.4%	29.7%
300 Operating Supplies	2,819	2,500	17	2,500	2,500	100.0%	0.3%
400 Professional Svcs & Chgs	588,640	676,883	452,882	585,183	520,276	76.9%	70.0%
Total Expenditures	<u>\$784,085</u>	<u>\$888,891</u>	<u>\$610,198</u>	<u>\$798,264</u>	<u>\$743,507</u>	83.6%	100.0%

EXPLANATORY NARRATIVE

Economic Development - 251

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

Account 410 Professional Services – For 2016, 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, Cinco de Mayo, Yakima Roots and Vines Festival, Viva La Musica Concert Series and Yakima Blues and Local Brews Festival. Similar events will be conducted in 2017.

COMMUNITY SUPPORT/REVENUE

Airport marketing (offset by revenue of \$75,000)	\$150,000
DAY Group (offset by revenue of \$100,000)	133,333
4 th of July	20,000
Yakima Arts Commission	10,000
Craft Beverage Yakima	<u>5,000</u>
Total community support (offset by revenue of \$175,000)	\$318,333

SPECIAL EVENT SUPPORT/REVENUE

Downtown Summer Nights	\$37,000
Roots and Vines (offset by revenue of \$20,000)	25,000
Blues & Brews (offset by revenue of \$20,000)	25,000
Miller Park concerts	15,000
Lunchtime Live	6,700
Cinco de Mayo	5,000
Folklife Festival	3,000
Kids Expo	<u>1,000</u>
Total (offset by revenue of \$40,000)	\$117,700

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
251 Economic Development	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 144,981	\$ 158,992	\$ 118,797	\$ 158,992	\$ 164,691	103.6%	103.6%
130 Special Pay	<u>543</u>	<u>550</u>	<u>553</u>	<u>550</u>	<u>800</u>	145.5%	145.5%
Total	145,525	159,542	119,350	159,542	165,491	103.7%	103.7%
200 Benefits	47,100	49,965	37,949	51,038	55,240	110.6%	108.2%
300 Operating Supplies							
350 Small Tools & Equip	2,819	2,500	17	2,500	2,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	574,433	659,533	448,031	567,833	502,700	76.2%	88.5%
420 Communications	2,772	1,850	815	1,850	2,076	112.2%	112.2%
430 Trans & Training	2,243	2,700	3,217	2,700	2,700	100.0%	100.0%
470 Public Utility Services	350	-	-	-	-	n/a	n/a
480 Repairs & Maintenance	-	10,000	-	10,000	10,000	100.0%	100.0%
490 Miscellaneous	<u>8,842</u>	<u>2,800</u>	<u>819</u>	<u>2,800</u>	<u>2,800</u>	100.0%	100.0%
Total	<u>588,640</u>	<u>676,883</u>	<u>452,882</u>	<u>585,183</u>	<u>520,276</u>	76.9%	88.9%
Total Expenditures	<u>\$ 784,085</u>	<u>\$ 888,891</u>	<u>\$ 610,198</u>	<u>\$ 798,264</u>	<u>\$ 743,507</u>	83.6%	93.1%

Dedicated Revenue

This 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 (\$71,439).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
330 Intergovernmental	\$ 69,482	\$ 125,000	\$ 44,000	\$ 100,000	\$ 125,000	100.0%	125.0%
340 Chrgs f/Goods & Svcs	-	-	92,500	92,500	71,439	n/a	77.2%
360 Miscellaneous Revenues	<u>47,722</u>	<u>202,500</u>	<u>67,782</u>	<u>113,250</u>	<u>113,250</u>	55.9%	100.0%
Total Revenues	<u>\$ 117,204</u>	<u>\$ 327,500</u>	<u>\$ 204,283</u>	<u>\$ 305,750</u>	<u>\$ 309,689</u>	94.6%	101.3%

CITY ADMINISTRATION
2017 BUDGET NARRATIVE

ECONOMIC DEVELOPMENT FUND - 123

City Manager
Economic Development Manager

Cliff Moore
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).

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 253 & 254.

BUDGET SUMMARY

Dept 123 Economic Dev Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
253 Administration	\$ 121,633	\$ 63,805	\$ 42,378	\$ 59,479	\$ -	n/a	n/a
254 Commercial Events	126,549	134,266	81,821	134,266	134,266	100.0%	100.0%
Total Expenditures	<u>248,183</u>	<u>198,071</u>	<u>124,199</u>	<u>193,745</u>	<u>134,266</u>	67.8%	69.3%
Rev Summary By Type							
330 Intergovernmental	113,853	122,000	86,067	118,000	122,000	100.0%	103.4%
340 Chrgs f/Goods & Svcs	123,000	61,000	46,125	61,000	-	n/a	n/a
340 Chrgs f/Goods & Svcs	2,319	-	-	-	-	n/a	n/a
Total Revenues	<u>239,172</u>	<u>183,000</u>	<u>132,192</u>	<u>179,000</u>	<u>122,000</u>	66.7%	68.2%
Fund Balance							
Beginning Balance	85,432	76,421	76,421	76,421	61,676	n/a	n/a
Revenues Less Expenditures	(9,011)	(15,071)	7,992	(14,745)	(12,266)	81.4%	83.2%
Ending Balance	<u>\$ 76,421</u>	<u>\$ 61,350</u>	<u>\$ 84,413</u>	<u>\$ 61,676</u>	<u>\$ 49,410</u>	80.5%	80.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
100 Salaries & Wages	\$ 83,074	\$ 43,692	\$ 29,710	\$ 43,692	\$ -	n/a	n/a
200 Personnel Benefits	38,559	20,113	12,668	15,787	-	n/a	n/a
Sub-Total Salaries & Benefits	121,633	63,805	42,378	59,479	-	n/a	n/a
400 Professional Svcs & Chgs	126,549	134,266	81,821	134,266	134,266	100.0%	100.0%
Total Expenditures	<u>\$ 248,183</u>	<u>\$ 198,071</u>	<u>\$ 124,199</u>	<u>\$ 193,745</u>	<u>\$ 134,266</u>	67.8%	100.0%

EXPLANATORY NARRATIVE

A City Economic Development Loan Fund, capitalized by federal HUD Section 108 Loans, has been in place for thirteen years. Five loans have been approved to date, totaling \$6,945,000. Of the five loans, four have satisfied their debt. All payments for this loan are received by a third-party fiscal agent, and are used to pay off loans made by the U.S. Department of Housing and Urban Development (HUD) 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 2017, which is slightly more than the 2016 distribution.

Administration - 253

This function was used to fund a code compliance program that is an eligible expense of the Community development Block Grant. However, due to dwindling HUD funding, the 2015 budget included a strategic initiative to phase the Code Compliance program back into the General Fund over 3 years (2015-2017). The 2017 budget contains the 3rd year of this redirection, which means this fund will no longer support any portion of the Code Compliance program. The revenue is also being reduced a similar amount.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
253 Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 82,246	\$ 43,692	\$ 29,260	\$ 43,692	\$ -	n/a	n/a
120 Overtime	1	-	-	-	-	n/a	n/a
130 Special Pay	825	-	450	-	-	n/a	n/a
140 Retire/Term Cashout	2	-	-	-	-	n/a	n/a
Total	83,074	43,692	29,710	43,692	-	n/a	n/a
200 Benefits	38,559	20,113	12,668	15,787	-	n/a	n/a
Total Expenditures	<u>\$ 121,633</u>	<u>\$ 63,805</u>	<u>\$ 42,378</u>	<u>\$ 59,479</u>	<u>\$ -</u>	n/a	n/a

Commercial Events - 254

This function pays 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 D.C. and \$33,000 to support New Vision.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
254 Commercial Events	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 116,592	\$ 114,000	\$ 81,000	\$ 114,000	\$ 114,000	100.0%	100.0%
430 Trans & Training	3,352	7,500	-	7,500	7,500	100.0%	100.0%
470 Public Utility Services	761	766	821	766	766	100.0%	100.0%
490 Miscellaneous	5,844	12,000	-	12,000	12,000	100.0%	100.0%
Total Expenditures	<u>\$ 126,549</u>	<u>\$ 134,266</u>	<u>\$ 81,821</u>	<u>\$ 134,266</u>	<u>\$ 134,266</u>	100.0%	100.0%

Revenue

Revenue consists of intergovernmental assistance (State assistance for economically disadvantaged cities).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 85,432	\$ 76,421	\$ 76,421	\$ 76,421	\$ 61,676	n/a	n/a
330 Intergovernmental	113,853	122,000	86,067	118,000	122,000	100.0%	103.4%
340 Chrgs f/Goods & Svcs	123,000	61,000	46,125	61,000	-	n/a	n/a
390 Other Financing Sources	2,319	-	-	-	-	n/a	n/a
Total Revenues	<u>\$ 324,604</u>	<u>\$ 259,421</u>	<u>\$ 208,613</u>	<u>\$ 255,421</u>	<u>\$ 183,676</u>	70.8%	71.9%

DOWNTOWN YAKIMA BUSINESS IMPROVEMENT DISTRICT (DYBID) - 161

City Manager
Economic Development Manager

Cliff Moore
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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 261, 262 & 263.

BUDGET SUMMARY

Dept 161 Downtown Bus Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
261 Contracted Services	\$ 7,500	\$ 11,993	\$ 8,996	\$ 7,500	\$ 6,853	57.1%	91.4%
262 Administration & Svcs	186,664	197,000	146,285	190,000	193,500	98.2%	101.8%
263 DYBID Parking	4,898	-	744	1,000	1,000	n/a	100.0%
Total Expenditures	<u>199,062</u>	<u>208,993</u>	<u>156,025</u>	<u>198,500</u>	<u>201,353</u>	96.3%	101.4%
Rev Summary By Type							
360 Miscellaneous Revenues	182,092	155,340	103,933	205,340	208,340	134.1%	101.5%
Transfers In	-	50,000	-	-	-	n/a	n/a
Total Revenues	<u>182,092</u>	<u>205,340</u>	<u>103,933</u>	<u>205,340</u>	<u>208,340</u>	101.5%	101.5%
Fund Balance							
Beginning Balance	12,409	(4,561)	(4,561)	(4,561)	2,279	50.0%	50.0%
Revenues Less Expenditures	<u>(16,970)</u>	<u>(3,653)</u>	<u>(52,092)</u>	<u>6,840</u>	<u>6,987</u>	191.3%	102.1%
Ending Balance	<u>\$ (4,561)</u>	<u>\$ (8,214)</u>	<u>\$ (56,653)</u>	<u>\$ 2,279</u>	<u>\$ 9,267</u>	112.8%	406.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
300 Operating Supplies	\$ 23,244	\$ 20,000	\$ 19,914	\$ 20,000	\$ 20,000	100.0%	9.9%
400 Professional Svcs & Chgs	<u>175,817</u>	<u>188,993</u>	<u>136,111</u>	<u>178,500</u>	<u>181,353</u>	96.0%	90.1%
Total Expenditures	<u>\$199,062</u>	<u>\$208,993</u>	<u>\$156,025</u>	<u>\$198,500</u>	<u>\$201,353</u>	96.3%	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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>261 Contracted Services</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 7,500	\$ 11,993	\$ 8,996	\$ 7,500	\$ 6,853	57.1%	91.4%

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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>262 Administration & Svcs</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 18,573	\$ 20,000	\$ 19,914	\$ 20,000	\$ 20,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	<u>168,091</u>	<u>177,000</u>	<u>126,371</u>	<u>170,000</u>	<u>173,500</u>	98.0%	102.1%
Total Expenditures	<u>\$186,664</u>	<u>\$197,000</u>	<u>\$146,285</u>	<u>\$190,000</u>	<u>\$193,500</u>	98.2%	101.8%

DYBID Parking - 263

This function 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 -2016, and only \$1,000 is budgeted for 2017.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
263 DYBID Parking	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 4,672	\$ -	\$ -	\$ -	\$ -	n/a	n/a
400 Professional Svcs & Chgs							
470 Public Utility Services	<u>227</u>	<u>-</u>	<u>744</u>	<u>1,000</u>	<u>1,000</u>	n/a	100.0%
Total Expenditures	<u>\$ 4,898</u>	<u>\$ -</u>	<u>\$ 744</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	n/a	100.0%

Revenue

Self-assessments for area businesses are based on calculations that include assessed property value, business license assessments and nonprofit assessments. Revenue also includes \$50,000 as the City's contribution to the DYBID from Fund 321.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 12,409	\$ (4,561)	\$ (4,561)	\$ (4,561)	\$ 2,279	50.0%	50.0%
360 Miscellaneous Revenues	182,092	155,340	103,933	205,340	208,340	134.1%	101.5%
Transfers In	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%	n/a
Total Revenues	<u>\$ 194,501</u>	<u>\$ 200,779</u>	<u>\$ 99,372</u>	<u>\$ 200,779</u>	<u>\$ 210,620</u>	104.9%	104.9%

CBD CAPITAL IMPROVEMENT - 321

City Manager
Economic Development Manager

Cliff Moore
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.

Strategic Initiatives

There was one budgeted strategic initiative for 2017, in the amount of \$10.8 million, for the construction of the downtown plaza.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 257, 258, 702 & 712.

BUDGET SUMMARY

Dept 321 CBD Cap Impr Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
257 DYBID Assessment	\$ 50,000	\$ 40,000	\$ -	\$ 50,000	\$ 50,000	125.0%	100.0%
258 Comm Area Development	24,600	41,000	3,882	30,100	21,100	51.5%	0.2%
702 Downtown Plaza Design	491,450	400,000	567,870	688,470	-	n/a	n/a
712 Construction in Progress	-	2,400,000	-	-	10,817,460	450.7%	n/a
	566,050	2,881,000	571,752	768,570	10,888,560	377.9%	100.0%
Rev Summary By Type							
360 Miscellaneous Revenues	26,526	626,220	444,487	2,129,760	1,940,280	309.8%	91.1%
390 Other Financing Sources	-	2,000,000	2,180	-	7,975,000	n/a	n/a
Transfers In	400,000	200,000	400,000	400,000	-	n/a	n/a
Total Revenues	<u>426,526</u>	<u>2,826,220</u>	<u>846,666</u>	<u>2,529,760</u>	<u>9,915,280</u>	350.8%	391.9%
Fund Balance							
Beginning Balance	116,226	(23,298)	(23,298)	(23,298)	1,737,892	7459.4%	7459.4%
Revenues Less Expenditures	(139,524)	(54,780)	274,914	1,761,190	(973,280)	1776.7%	55.3%
Ending Balance	<u>\$ (23,298)</u>	<u>\$ (78,078)</u>	<u>\$ 251,616</u>	<u>\$ 1,737,892</u>	<u>\$ 764,612</u>	979.3%	44.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Operating Supplies	\$ 8,256	\$ 11,000	\$ 2,826	\$ 10,000	\$ 11,000	100.0%	0.1%
400 Professional Svcs & Chgs	66,344	70,000	1,056	70,100	60,100	85.9%	0.6%
600 Capital Outlay	491,450	2,800,000	567,870	688,470	10,817,460	386.3%	99.3%
Total Expenditures	<u>\$566,050</u>	<u>\$2,881,000</u>	<u>\$ 571,752</u>	<u>\$ 768,570</u>	<u>\$10,888,560</u>	377.9%	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	2016	2016	2016	2017	% Chng	% Chng
257 DYBID Assessment	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	\$ 50,000	\$ 40,000	\$ -	\$ 50,000	\$ 50,000	125.0%	100.0%

Commercial Area Development - 258

This function pays 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	2016	2016	2016	2017	% Chng	% Chng
258 Comm Area Development	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	100.0%	n/a
350 Small Tools & Equip	8,256	10,000	2,826	10,000	10,000	100.0%	100.0%
Total	8,256	11,000	2,826	10,000	11,000	100.0%	110.0%
400 Professional Svcs & Chgs							
410 Professional Services	15,909	20,000	-	10,000	10,000	50.0%	100.0%
440 Taxes & Assessments	1	-	86	100	-	n/a	n/a
480 Repairs & Maintenance	-	10,000	-	10,000	100	1.0%	1.0%
490 Miscellaneous	434	-	969	-	-	n/a	n/a
Total	16,344	30,000	1,056	20,100	10,100	33.7%	50.2%
Total Expenditures	<u>\$ 24,600</u>	<u>\$ 41,000</u>	<u>\$ 3,882</u>	<u>\$ 30,100</u>	<u>\$ 21,100</u>	51.5%	70.1%

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 and should be complete by the end of 2016. 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
702 Downtown Plaza Design	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
600 Capital Outlay							
650 Construction Projects	\$ 491,450	\$ 400,000	\$ 567,870	\$ 688,470	\$ -	n/a	n/a

Construction in Progress - 712

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
712 Construction in Progress	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
600 Capital Outlay							
650 Construction Projects	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 10,817,460	450.7%	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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 116,226	\$ (23,298)	\$ (23,298)	\$ (23,298)	\$ 1,737,892	7459.4%	7459.4%
360 Miscellaneous Revenues	26,526	626,220	444,487	2,129,760	1,940,280	309.8%	91.1%
390 Other Financing Sources	-	2,000,000	2,180	-	7,975,000	398.8%	n/a
Transfers In	400,000	200,000	400,000	400,000	-	n/a	n/a
Total Revenues	<u>\$ 542,752</u>	<u>\$ 2,802,922</u>	<u>\$ 823,368</u>	<u>\$ 2,506,462</u>	<u>\$ 11,653,172</u>	415.8%	464.9%

CITY ADMINISTRATION
2017 BUDGET NARRATIVE

TROLLEY - 162

City Manager
Economic Development Manager

Cliff Moore
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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 206.

BUDGET SUMMARY

Dept 162 Trolley	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
206 Trolley	\$ 254,321	\$ 164,855	\$ 80,014	\$ 163,855	\$ 1,355	0.8%	0.8%
Rev Summary By Type							
330 Intergov't Revenues	228,341	90,158	-	90,158	-	n/a	n/a
360 Miscellaneous Revenues	1,275	1,275	1,275	1,275	1,275	100.0%	100.0%
Total Revenues	229,616	91,433	1,275	91,433	1,275	1.4%	1.4%
Fund Balance							
Beginning Balance	97,884	73,180	73,180	73,180	758	1.0%	1.0%
Revenues Less Expenditures	(24,704)	(73,422)	(78,739)	(72,422)	(80)	0.1%	0.1%
Ending Balance	<u>\$ 73,180</u>	<u>\$ (242)</u>	<u>\$ (5,559)</u>	<u>\$ 758</u>	<u>\$ 678</u>	279.7%	89.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$ 141	\$ -	\$ -	\$ -	\$ -		
400 Professional Svcs & Chgs	24,540	4,697	1,381	3,697	1,355	28.9%	100.0%
600 Capital Outlay	229,640	160,158	78,632	160,158	-	n/a	n/a
Total Expenditures	<u>\$ 254,321</u>	<u>\$ 164,855</u>	<u>\$ 80,014</u>	<u>\$ 163,855</u>	<u>\$ 1,355</u>	0.8%	100.0%

EXPLANATORY NARRATIVE

Trolley - 206

This function 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
206 Trolley	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 141	\$ -	\$ -	\$ -	\$ -	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	22,043	-	-	-	-	n/a	n/a
420 Communications	1,651	1,427	1,150	1,427	1,085	76.0%	76.0%
470 Public Utility Services	251	270	232	270	270	100.0%	100.0%
480 Repairs & Maintenance	595	3,000	-	2,000	-	n/a	n/a
Total	24,540	4,697	1,381	3,697	1,355	28.9%	36.7%
600 Capital Outlay							
650 Construction Projects	229,640	160,158	78,632	160,158	-	n/a	n/a
Total Expenditures	<u>\$ 254,321</u>	<u>\$ 164,855</u>	<u>\$ 80,014</u>	<u>\$ 163,855</u>	<u>\$ 1,355</u>	0.8%	0.8%

Revenue

Revenues budgeted for 2017 consist of telecommunication lease revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 97,884	\$ 73,180	\$ 73,180	\$ 73,180	\$ 758	1.0%	1.0%
330 Intergov't Revenues	228,341	90,158	-	90,158	-	n/a	n/a
360 Miscellaneous Revenues	1,275	1,275	1,275	1,275	1,275	100.0%	100.0%
Total Revenues	<u>\$ 327,501</u>	<u>\$ 164,613</u>	<u>\$ 74,455</u>	<u>\$ 164,613</u>	<u>\$ 2,033</u>	1.2%	1.2%

FRONT STREET BUSINESS IMPROVEMENT AREA - 163

City Manager
Economic Development Manager

Cliff Moore
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-six businesses were assessed through the PBIA in 2016, and an estimated 26 are scheduled for assessment in 2017.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 207.

BUDGET SUMMARY

Dept 163 Front St Business Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
207 Front St Bus Improvement	\$ 3,221	\$ 10,279	\$ 7,557	\$ 8,357	\$ 3,500	34.1%	41.9%
Rev Summary By Type							
360 Miscellaneous Revenues	1,801	3,735	3,751	3,735	3,735	100.0%	100.0%
Fund Balance							
Beginning Balance	6,099	4,679	4,679	4,679	57	1.2%	1.2%
Revenues Less Expenditures	(1,420)	(6,544)	(3,806)	(4,622)	235	3.6%	5.1%
Ending Balance	<u>\$ 4,679</u>	<u>\$ (1,865)</u>	<u>\$ 873</u>	<u>\$ 57</u>	<u>\$ 292</u>	15.7%	512.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$ 3,221	\$ 10,279	\$ 7,557	\$ 8,357	\$ 3,500	34.1%	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)
		2016		2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>207 Front St Bus Improvement</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 3,221	\$ 10,279	\$ 7,557	\$ 8,357	\$ 3,500	34.1%	41.9%

Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>Revenue</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
Beginning Balance	\$ 6,099	\$ 4,679	\$ 4,679	\$ 4,679	\$ 57	1.2%	1.2%
360 Miscellaneous Revenues	1,801	3,735	3,751	3,735	3,735	100.0%	100.0%
Total Revenues	<u>\$ 7,900</u>	<u>\$ 8,414</u>	<u>\$ 8,430</u>	<u>\$ 8,414</u>	<u>\$ 3,792</u>	45.1%	45.1%

CONVENTION CENTER / TOURIST PROMOTION - 170

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

Cliff Moore
Sean Hawkins
John Cooper
Connie Upton

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, and has had an impact on the Central and Eastern rotations. 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 and consistent upgrades to the facilities, there is continued support with our planners in booking the facility in 2017 and beyond. This is not without challenges; therefore, efforts are underway to provide a long term solution.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 275 & 278.

PERFORMANCE STATISTICS

	2015 Actual	2016 Amended Budget	2017 Proposed Budget
Yakima Convention Center			
Future Days Booked	470	482	495
Event Days Held	480	462	492
Revenue			
Yakima Center Operations	\$733,616	\$835,250	\$875,250
Hotel/Motel Tax	720,015	708,550	735,000
Operating Transfer from PFD	<u>145,000</u>	<u>100,000</u>	<u>100,000</u>
Total Revenue	\$1,598,631	\$1,643,800	\$1,710,250

BUDGET SUMMARY

Dept 170 Tourist Promotion	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
275 Tourist Promotion	\$ 406,383	\$ 434,500	\$ 330,124	\$ 433,500	\$ 434,500	100.0%	100.2%
278 Yakima Center Mgmt	1,204,502	1,260,010	889,168	1,221,010	1,274,875	101.2%	104.4%
Total Expenditures	<u>1,610,885</u>	<u>1,694,510</u>	<u>1,219,292</u>	<u>1,654,510</u>	<u>1,709,375</u>	100.9%	103.3%
Rev Summary By Type							
310 Taxes	720,015	708,550	502,256	708,550	735,000	103.7%	103.7%
360 Miscellaneous Revenues	733,617	875,250	542,129	835,250	875,250	100.0%	104.8%
Transfers In	145,000	100,000	75,000	100,000	100,000	100.0%	100.0%
Total Revenues	<u>1,598,632</u>	<u>1,683,800</u>	<u>1,119,385</u>	<u>1,643,800</u>	<u>1,710,250</u>	101.6%	104.0%
Fund Balance							
Beginning Balance	540,514	528,261	528,261	528,261	517,551	98.0%	98.0%
Revenues Less Expenditures	(12,253)	(10,710)	(99,907)	(10,710)	875	8.2%	8.2%
Ending Balance	<u>\$ 528,261</u>	<u>\$ 517,551</u>	<u>\$ 428,354</u>	<u>\$ 517,551</u>	<u>\$ 518,425</u>	100.2%	100.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$ 63,317	\$ 69,000	\$ 49,005	\$ 65,000	\$ 69,000	100.0%	4.0%
400 Professional Svcs & Chgs	1,547,568	1,625,510	1,170,287	1,589,510	1,640,375	100.9%	96.0%
Total Expenditures	<u>\$ 1,610,885</u>	<u>\$ 1,694,510</u>	<u>\$ 1,219,292</u>	<u>\$ 1,654,510</u>	<u>\$ 1,709,375</u>	100.9%	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

	2015 Actual	2016 Amended Budget	2017 Proposed Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima	\$175,000	\$184,000	\$184,000
Sports Commission promotes Yakima's ability to host sporting events and sports related conventions.	65,000	72,500	72,500
Promotional funds established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's	288	4,000	5,000
State Fair Park to promote and market the SunDome and assist with its operations	75,000	75,000	75,000
Marketing	6,095	6,500	6,500
Consultant Fee highlights the positive aspects of living, visiting and meeting in Yakima through: <ul style="list-style-type: none"> • Advertising by the YVVCB • Assistance in operating the Visitor Information Center 	85,000	91,500	91,500
Total	\$406,383	\$433,500	\$434,500

	(1) 2015 Actual	(2) 2016 Amended Budget	(3) 2016 Actual 09/30/16	(4) 2016 Estimated Year-End	(5) 2017 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
275 Tourist Promotion							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 406,383	\$ 434,500	\$ 330,124	\$ 433,500	\$ 434,500	100.0%	100.2%

Yakima Center Management - 278

This function 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. 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

	2015 Actual	2016 Year-End Estimate	2017 Proposed Budget
Pacific Power	\$157,223	\$140,000	\$140,000
Natural Gas	36,225	30,000	40,000
Water and Wastewater	19,923	21,500	21,500
Refuse	5,537	5,500	7,000
Irrigation	1,687	2,000	2,000
Stormwater	2,821	3,000	3,000
Total Utility Charges	\$223,416	\$202,000	\$213,500

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
278 Yakima Center Mgmt	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 63,317	\$ 69,000	\$ 49,005	\$ 65,000	\$ 69,000	100.0%	106.2%
400 Professional Svcs & Chgs							
410 Professional Services	822,595	854,210	644,188	851,210	867,008	101.5%	101.9%
420 Communications	20,407	16,500	12,774	16,500	18,567	112.5%	112.5%
430 Trans & Training	2,416	2,200	3,619	2,200	2,200	100.0%	100.0%
440 Taxes & Assessments	28	-	-	-	-	n/a	n/a
450 Oper Rentals & Leases	287	300	45	300	300	100.0%	100.0%
460 Insurance	13,833	17,000	9,986	10,000	17,000	100.0%	170.0%
470 Public Utility Services	223,416	213,500	126,825	202,000	213,500	100.0%	105.7%
480 Repairs & Maintenance	48,980	75,300	40,028	65,300	75,300	100.0%	115.3%
490 Miscellaneous	9,223	12,000	2,698	8,500	12,000	100.0%	141.2%
Total	1,141,185	1,191,010	840,164	1,156,010	1,205,875	101.2%	104.3%
Total Expenditures	<u>\$ 1,204,502</u>	<u>\$ 1,260,010</u>	<u>\$ 889,168</u>	<u>\$ 1,221,010</u>	<u>\$ 1,274,875</u>	101.2%	104.4%

Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 540,514	\$ 528,261	\$ 528,261	\$ 528,261	\$ 517,551	98.0%	98.0%
310 Taxes	720,015	708,550	502,256	708,550	735,000	103.7%	103.7%
360 Miscellaneous Revenues	733,617	875,250	542,129	835,250	875,250	100.0%	104.8%
Transfers In	145,000	100,000	75,000	100,000	100,000	100.0%	100.0%
Total Revenues	<u>\$ 2,139,146</u>	<u>\$ 2,212,061</u>	<u>\$ 1,647,646</u>	<u>\$ 2,172,061</u>	<u>\$ 2,227,801</u>	100.7%	102.6%

CONVENTION CENTER CAPITAL - 370

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

Cliff Moore
Sean Hawkins
John Cooper
Connie Upton

DEFINITION

The Yakima Convention Center Capital Fund is used to account for major facility upgrades and purchases.

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 2017 to ensure adequate funding is available for future scheduled projects.

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

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 279.

BUDGET SUMMARY

Dept 370 Conv Center Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
279 Capital Improvement	\$ 326,762	\$ 385,000	\$ 101,530	\$ 385,000	\$ 385,000	100.0%	100.0%
Rev Summary By Type							
310 Taxes	164,611	204,900	153,675	228,450	215,000	104.9%	94.1%
360 Miscellaneous Revenues	500	500	-	500	500	100.0%	100.0%
Transfers In	110,000	155,000	116,250	155,000	155,000	100.0%	100.0%
Total Revenues	<u>275,111</u>	<u>360,400</u>	<u>269,925</u>	<u>383,950</u>	<u>370,500</u>	102.8%	96.5%
Fund Balance							
Beginning Balance	636,676	585,025	585,025	585,025	583,975	99.8%	99.8%
Revenues Less Expenditures	(51,651)	(24,600)	168,395	(1,050)	(14,500)	58.9%	1381.0%
Ending Balance	<u>\$ 585,025</u>	<u>\$ 560,425</u>	<u>\$ 753,420</u>	<u>\$ 583,975</u>	<u>\$ 569,475</u>	101.6%	97.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$ 64,507	\$ 80,000	\$ 50,823	\$ 80,000	\$ 80,000	100.0%	20.8%
400 Professional Svcs & Chgs	223,083	225,000	50,230	225,000	225,000	100.0%	58.4%
600 Capital Outlays	39,172	80,000	478	80,000	80,000	100.0%	20.8%
Total Expenditures	<u>\$ 326,762</u>	<u>\$ 385,000</u>	<u>\$ 101,530</u>	<u>\$ 385,000</u>	<u>\$ 385,000</u>	100.0%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement - 279

This function funds furniture replacement, HVAC repairs, security system and lighting control upgrades. Also included in this account are the electrical survey and fire sprinkler upgrades required by our insurance carrier.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
279 Capital Improvement	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 64,507	\$ 80,000	\$ 50,823	\$ 80,000	\$ 80,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	13,467	25,000	15,320	25,000	25,000	100.0%	100.0%
480 Repairs & Maintenance	<u>209,615</u>	<u>200,000</u>	<u>34,910</u>	<u>200,000</u>	<u>200,000</u>	100.0%	100.0%
Total	223,083	225,000	50,230	225,000	225,000	100.0%	100.0%
600 Capital Outlay							
640 Machinery & Equipment	36,573	80,000	-	80,000	80,000	100.0%	100.0%
650 Construction Projects	<u>2,599</u>	<u>-</u>	<u>478</u>	<u>-</u>	<u>-</u>	n/a	n/a
Total	<u>39,172</u>	<u>80,000</u>	<u>478</u>	<u>80,000</u>	<u>80,000</u>	100.0%	100.0%
Total Expenditures	<u>\$ 326,762</u>	<u>\$ 385,000</u>	<u>\$ 101,530</u>	<u>\$ 385,000</u>	<u>\$ 385,000</u>	100.0%	100.0%

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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 636,676	\$ 585,025	\$ 585,025	\$ 585,025	\$ 583,975	99.8%	99.8%
310 Taxes	164,611	204,900	153,675	228,450	215,000	104.9%	94.1%
360 Miscellaneous Revenues	500	500	-	500	500	100.0%	100.0%
Transfers In	<u>110,000</u>	<u>155,000</u>	<u>116,250</u>	<u>155,000</u>	<u>155,000</u>	100.0%	100.0%
Total Revenues	<u>\$ 911,787</u>	<u>\$ 945,425</u>	<u>\$ 854,950</u>	<u>\$ 968,975</u>	<u>\$ 954,475</u>	101.0%	98.5%

TOURIST PROMOTION AREA - 173

City Manager
Economic Development Manager
President and CEO – YVVCB

Cliff Moore
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 Tourism (YVT) 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 YVT to market the destination, regional event facilities and attractions to attract and service tourists and groups.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 255.

BUDGET SUMMARY

Dept 173 Tourist Promo Area	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
255 Tourist Promotion	\$ 657,921	\$ 687,000	\$ 402,349	\$ 687,000	\$ 707,200	102.9%	102.9%
Rev Summary By Type							
310 Taxes	659,117	687,000	471,344	687,350	707,550	103.0%	102.9%
Fund Balance							
Beginning Balance	79,626	80,822	80,822	80,822	81,172	100.4%	100.0%
Revenues Less Expenditures	1,196	-	68,995	350	350	n/a	100.0%
Ending Balance	<u>\$ 80,822</u>	<u>\$ 80,822</u>	<u>\$ 149,817</u>	<u>\$ 81,172</u>	<u>\$ 81,522</u>	100.9%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
400 Professional Svcs & Chgs	\$ 657,921	\$ 687,000	\$ 402,349	\$ 687,000	\$ 707,200	102.9%	100.0%

EXPLANATORY NARRATIVE

Tourist Promotion - 255

YVT will implement the marketing activities listed below as approved by the TPA Commission in October. These services include advertising campaigns, sales and promotion of all meeting facilities, events and attractions in Yakima 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 2017.

TOURIST PROMOTION EXPENDITURES

Sports Trade Shows	\$10,000
Sports Event Development Fund	11,000
Convention Sales Event Development Fund	5,000
Sports Marketing	7,000
Wine Destination Marketing	10,000
Sports WIAA Sun Dome Offset Fees	5,000
Convention/Group Sales Marketing	43,000
Group Tour Trade Shows	11,000
Leisure Publicity / Fam. Tours	12,000
Leisure Travel Marketing	147,200
Travel Media Public Relations	32,000
Travel Guide Distribution	15,000
Administration / Operation Expenses	41,800
Salaries, Wages and Benefits (1)	325,000
Total ⁽²⁾	<u>\$675,000</u>

- (1) These are sales positions necessary to bring and service conventions, sporting groups, motor coach tours, etc. to all event facilities and attractions in Yakima.
- (2) TPA approved budget is less than City staff projections to be conservative should actual collections not meet projections.

Account 410 Professional Services – This account pays for the management agreement with the Yakima Valley Visitors and Convention Bureau. This covers the cost of implementing the 2017 TPA Marketing Plan, as well as office overhead, bookkeeping and audits, equipment and software.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
255 Tourist Promotion	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 657,921	\$ 687,000	\$ 402,349	\$ 687,000	\$ 707,200	102.9%	102.9%

Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 79,626	\$ 80,822	\$ 80,822	\$ 80,822	\$ 81,172	100.4%	100.0%
310 Taxes	658,857	687,000	471,044	687,000	707,200	102.9%	100.0%
360 Miscellaneous Revenues	260	-	300	350	350	n/a	100.0%
Total Revenues	<u>\$ 738,743</u>	<u>\$ 767,822</u>	<u>\$ 552,166</u>	<u>\$ 768,172</u>	<u>\$ 788,722</u>	102.7%	102.7%

CAPITOL THEATRE - 171

City Manager
Economic Development Manager
Capitol Theatre Executive Director

Cliff Moore
Sean Hawkins
Charlie Robin

DEFINITION

Annually, a thorough needs study is undertaken by the Theatre staff in order to update our ongoing capital plan. This is necessary in order to maintain a viable and aesthetically appealing facility.

By contract with the Capitol Theatre Committee (CTC), the City is responsible for major upkeep and maintenance of this facility as well as fire, casualty and extended coverage insurance. The CTC is responsible for programmatic, administrative and operational expenses. Because City resources are limited, the CTC has taken on the primary responsibility of addressing needs that have been outside the City's ability to fund. Over the past decade, the CTC has secured \$1,215,500 in Federal, State and Private support. Among the projects funded were the replacement of the HVAC and Theatre's sound system, rewiring the Theatre, and additional women's restrooms.

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 2017 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 were 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 nearly 40 years (the Theatre opened again in 1978). The useful life of many items has been grossly overextended due to prior years' policy of constant repair and small part replacement. While this served to further extend the life of this outdated equipment, it only deferred the ultimate purchase. Repair is no longer cost effective, or possible, for these capital replacement items. The necessity for City support via this process continues to be essential.

Strategic Initiatives

There was one budgeted strategic initiative for this fund in 2017, a 2% increase in the Management Fee, increasing the fee from \$282,000 to \$287,640 annually, for a total additional expenditure of \$5,640.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 271.

BUDGET SUMMARY

Dept 171 Capitol Theatre	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
271 Capitol Theatre	\$ 406,528	\$ 420,497	\$ 332,586	\$ 420,497	\$ 434,878	103.4%	103.4%
Rev Summary By Type							
310 Taxes	293,586	294,450	217,239	307,000	316,270	107.4%	103.0%
360 Miscellaneous Revenues	250	250	-	250	250	100.0%	100.0%
Transfers In	112,000	120,000	90,000	120,000	122,400	102.0%	102.0%
Total Revenues	405,836	414,700	307,239	427,250	438,920	105.8%	102.7%
Fund Balance							
Beginning Balance	27,259	26,567	26,567	26,567	33,320	125.4%	125.4%
Revenues Less Expenditures	(692)	(5,797)	(25,347)	6,753	4,042	69.7%	59.8%
Ending Balance	\$ 26,567	\$ 20,770	\$ 1,220	\$ 33,320	\$ 37,362	179.9%	112.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
300 Operating Supplies	\$ 23,113	\$ 23,400	\$ 24,247	\$ 23,400	\$ 23,400	100.0%	5.4%
400 Professional Svcs & Chgs	383,416	397,097	308,339	397,097	411,478	103.6%	94.6%
Total Expenditures	<u>\$ 406,528</u>	<u>\$ 420,497</u>	<u>\$ 332,586</u>	<u>\$ 420,497</u>	<u>\$ 434,878</u>	103.4%	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 planned to increase from \$282,000 to \$287,640 for 2017.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
271 Capitol Theatre	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 23,113	\$ 23,400	\$ 24,247	\$ 23,400	\$ 23,400	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	326,333	329,684	257,444	329,684	342,338	103.8%	103.8%
450 Oper Rentals & Leases	29,921	40,248	30,387	40,248	41,975	104.3%	104.3%
470 Public Utility Services	345	345	328	345	345	100.0%	100.0%
480 Repairs & Maintenance	26,816	26,820	20,180	26,820	26,820	100.0%	100.0%
Total	383,416	397,097	308,339	397,097	411,478	103.6%	103.6%
Total Expenditures	\$406,528	\$420,497	\$332,586	\$420,497	\$434,878	103.4%	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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 27,259	\$ 26,567	\$ 26,567	\$ 26,567	\$ 33,320	125.4%	125.4%
310 Taxes	293,586	294,450	217,239	307,000	316,270	107.4%	103.0%
360 Miscellaneous Revenues	250	250	-	250	250	100.0%	100.0%
Transfers In	112,000	120,000	90,000	120,000	122,400	102.0%	102.0%
Total Revenues	\$433,095	\$441,267	\$333,806	\$453,817	\$472,240	107.0%	104.1%

CITY ADMINISTRATION
2017 BUDGET NARRATIVE

CAPITOL THEATRE CAPITAL - 322

City Manager
Economic Development Manager
Capitol Theatre Executive Director

Cliff Moore
Sean Hawkins
Charlie Robin

DEFINITION

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

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 270.

BUDGET SUMMARY

Dept 322 Capitol Theatre Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
270 Capital Improvement	\$ 17,649	\$ 242,351	\$ 29,776	\$ 70,000	\$ 60,000	24.8%	85.7%
Rev Summary By Type							
Transfers In	121,927	66,641	40,821	66,641	60,000	90.0%	90.0%
Fund Balance							
Beginning Balance	144,472	248,750	248,750	248,750	245,391	98.6%	98.6%
Revenues Less Expenditures	104,278	(175,710)	11,045	(3,359)	-	n/a	n/a
Ending Balance	<u>\$ 248,750</u>	<u>\$ 73,040</u>	<u>\$ 259,795</u>	<u>\$ 245,391</u>	<u>\$ 245,391</u>	336.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
600 Capital Outlay	\$ 17,649	\$ 242,351	\$ 29,776	\$ 70,000	\$ 60,000	24.8%	85.7%

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 2017 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 2017, any unused funds from the 2016 budget will be carried forward and combined with new resources made available for these upgrades and improvements.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>270 Capital Improvement</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
Expenses							
600 Capital Outlay							
650 Construction Projects	\$ 17,649	\$ 242,351	\$ 29,776	\$ 70,000	\$ 60,000	24.8%	85.7%

Revenue

Revenues consist of an operating transfer from the Capitol Theatre PFD fund (174).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>Revenues</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
Beginning Balance	\$ 144,472	\$ 248,750	\$ 248,750	\$ 248,750	\$ 245,391	98.6%	98.6%
Transfers In	121,927	66,641	40,821	66,641	60,000	90.0%	90.0%
Total Revenues	<u>\$ 266,399</u>	<u>\$ 315,391</u>	<u>\$ 289,571</u>	<u>\$ 315,391</u>	<u>\$ 305,391</u>	96.8%	96.8%



HUMAN RESOURCES

2017 Budgeted Staffing Levels

C. MENDOZA

Director of Human Resources

8.1 Positions

M. WILTSEY
Human Resources
Assistant

**CIVIL SERVICE
COMMISSION**

D. KOREVAAR
Civil Services
Chief Examiner

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

City Manager
Human Resources Director

Cliff Moore
Connie Mendoza

DEFINITION

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

This department 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)
- 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)
- City University Training Program

Strategic Initiatives

NEOGov is the market and technology leader in on-demand human resources software servicing over 15,000 public sector agencies and educational institutions, including the City of Yakima, and the State of Washington. NEOGov is the only software company solely focused and proactively working on meeting the unique needs and requirements of public-sector agencies. The City of Yakima has solely and very successfully utilized NEOGov's Insight E-recruitment software for processing applications and tracking testing results for over 5 years, when the City moved from a

more manual system. NeoGov has the ability to interface to our other major applications such as Payroll and Cayenta to assist in further automation; reducing the manual entries efforts and ensuring timely and accurate information is used. Additionally, this is the first step in ultimately eliminating our paper personnel files, converting them to electronic, which will significantly aid in the City meeting the Washington State Public Records Act as well as process public records requests.

NEOGov has two additional modules the IT Division and HR Department recommended the City begin utilizing to reduce manual procedures and enhance electronic and automated capabilities. These modules are NEOGov's Onboard and Perform.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 162, 163, 165 & 166.

PERFORMANCE STATISTICS

	2015 Actual	2016 Prelim	2017 Proposed Budget
Human Resources			
Personnel Requisitions	262	200	200
Employment Tests Administered	128	140	140
Number of Candidates Scheduled/Tested ⁽¹⁾	634	600	600
Personnel Hired	182	140	140
Classification Studies Completed	13	22	20
Unique Training Hours (Individual CYU Course Hours) ⁽¹⁾	228	190	200
Cumulative Hours of CYU Instruction ⁽¹⁾	604	628	650
Number of CYU Training Participants ⁽¹⁾	1,708	3,269	3,300
Total Hours of CYU Training Obtained ⁽¹⁾	7,186	8,206	8,300
Hours Invested in Labor Negotiations/Contract Admin/Grievances	200	200	250
Medical Leave of Absence Cases (FMLA, WA State Law) ⁽¹⁾	110	115	115
ADA Accommodations ⁽¹⁾	1	5	5
Worker's Comp Claims Handled ⁽¹⁾	136	100	100
Hours spent on Safety Issues ⁽¹⁾	480	500	500
Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation / Improvement, Discipline Administration, etc.)	1,600	1,600	1,600
Personnel Action Forms - Handling	1,935	1,860	1,860
Performance Evaluations Issued	875	850	850
Hours Invested in Evaluations Process ⁽¹⁾	240	280	280

(1) Change in recording process

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1135	Director of Human Resources	1.00	1.00	1.00
10102	Chief Examiner	1.00	1.00	1.00
10103	Human Resources Specialist ⁽¹⁾	3.50	2.50	2.50
10104	Human Resources Assistant	1.60	1.60	1.60
10105	Senior Human Resources Assistant ⁽¹⁾	1.00	2.00	2.00
10110	Training Program Coordinator	1.00	1.00	1.00
Total Personnel ⁽²⁾		9.10	9.10	9.10

(1) One Human Resources Specialist position was converted to a Senior Human Resources Specialist mid-year 2016.

(2) 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	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
162 Administration	\$ 349,312	\$ 338,569	\$ 225,291	\$ 316,899	\$ 383,608	113.3%	121.1%
163 Crim Justice Sls Tx .3%	6,500	6,500	-	6,500	6,500	100.0%	100.0%
165 Charter Civil Service	151,737	165,408	122,211	169,724	179,620	108.6%	105.8%
166 Police / Fire Civil Service	141,476	142,781	110,866	145,230	154,852	108.5%	106.6%
Total Expenditures	<u>\$ 649,024</u>	<u>\$ 653,258</u>	<u>\$ 458,367</u>	<u>\$ 638,353</u>	<u>\$ 724,580</u>	110.9%	113.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 357,525	\$ 382,133	\$ 287,117	\$ 388,107	\$ 396,286	103.7%	54.7%
200 Benefits	130,696	132,029	99,221	132,707	146,928	111.3%	20.3%
Sub-Total Salaries & Benefits	488,220	514,163	386,338	520,814	543,215	105.7%	75.0%
300 Operating Supplies	27,427	14,400	3,742	10,300	14,400	100.0%	2.0%
400 Professional Svcs & Chgs	133,377	124,695	68,286	107,239	166,965	133.9%	23.0%
Total Expenditures	<u>\$ 649,024</u>	<u>\$ 653,258</u>	<u>\$ 458,367</u>	<u>\$ 638,353</u>	<u>\$ 724,580</u>	110.9%	100.0%

EXPLANATORY NARRATIVE

Administration - 162

This function includes 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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
162 Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 145,864	\$ 162,237	\$ 117,189	\$ 163,383	\$ 164,083	101.1%	100.4%
140 Retire/Term Cashout	2,717	1,000	2,715	2,715	2,715	271.5%	100.0%
Total	148,581	163,237	119,903	166,098	166,798	102.2%	100.4%
200 Benefits	56,082	56,484	41,226	56,484	60,606	107.3%	107.3%
300 Operating Supplies							
310 Office & Oper Supplies	1,106	5,000	1,331	3,300	5,000	100.0%	151.5%
320 Fuel	132	400	9	200	400	100.0%	200.0%
350 Small Tools & Equip	24,263	5,000	937	3,000	5,000	100.0%	166.7%
Total	25,501	10,400	2,288	6,500	10,400	100.0%	160.0%
400 Professional Svcs & Chgs							
410 Professional Services	80,391	57,000	31,604	40,000	82,200	144.2%	205.5%
420 Communications	3,903	2,948	2,661	3,617	3,959	134.3%	109.5%
430 Trans & Training	1,866	4,500	18	2,500	4,500	100.0%	180.0%
450 Rentals & Leases	18,355	25,000	24,052	32,200	34,000	136.0%	105.6%
480 Repairs & Maintenance	3,557	2,500	609	2,000	4,645	185.8%	232.3%
490 Miscellaneous	11,076	16,500	2,930	7,500	16,500	100.0%	220.0%
Total	119,147	108,448	61,873	87,817	145,804	134.4%	166.0%
Total Expenditures	<u>\$ 349,312</u>	<u>\$ 338,569</u>	<u>\$ 225,291</u>	<u>\$ 316,899</u>	<u>\$ 383,608</u>	113.3%	121.1%

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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
163 Crim Justice Sls Tx .3%	Actual	Budget	09/30/16	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 function is used for maintaining the City Charter mandated Charter Civil Services.

Account 120 Overtime – Overtime 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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
165 Charter Civil Service	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 110,706	\$ 119,420	\$ 89,474	\$ 120,533	\$ 125,651	105.2%	104.2%
120 Overtime	-	100	-	100	100	100.0%	100.0%
140 Retire/Term Cashout	992	400	947	1,000	1,000	250.0%	100.0%
Total	111,697	119,920	90,421	121,633	126,751	105.7%	104.2%
200 Benefits	35,318	36,297	27,281	36,975	40,251	110.9%	108.9%
300 Operating Supplies							
310 Office & Oper Supplies	1,190	2,500	938	2,300	2,500	100.0%	108.7%
350 Small Tools & Equip	-	500	-	500	500	100.0%	100.0%
Total	1,190	3,000	938	2,800	3,000	100.0%	107.1%
400 Professional Svcs & Chgs							
410 Professional Services	210	1,400	143	900	1,400	100.0%	155.6%
420 Communications	606	1,016	273	1,016	953	93.8%	93.8%
430 Trans & Training	54	1,440	590	2,700	3,465	240.6%	128.3%
480 Repairs & Maintenance	-	400	-	400	400	100.0%	100.0%
490 Miscellaneous	2,660	1,935	2,565	3,300	3,400	175.7%	103.0%
Total	3,531	6,191	3,570	8,316	9,618	155.4%	115.7%
Total Expenditures	<u>\$ 151,737</u>	<u>\$ 165,408</u>	<u>\$ 122,211</u>	<u>\$ 169,724</u>	<u>\$ 179,620</u>	108.6%	105.8%

Police / Fire Civil Service – 166

This function is used for the administration of the state mandated Police and Fire Civil Service rules governing hiring and changes in employment status.

Account 120 Overtime – Overtime 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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
166 Police / Fire Civil Service	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 97,047	\$ 97,677	\$ 76,564	\$ 99,077	\$ 101,437	103.8%	102.4%
120 Overtime	-	1,000	-	1,000	1,000	100.0%	100.0%
140 Retire/Term Cashout	199	300	229	300	300	100.0%	100.0%
Total	97,246	98,977	76,793	100,377	102,737	103.8%	102.4%
200 Personnel Benefits	39,295	39,248	30,714	39,248	46,072	117.4%	117.4%
300 Operating Supplies							
310 Office & Oper Supplies	736	1,000	516	1,000	1,000	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
166 Police / Fire Civil Service							
400 Professional Svcs & Chgs							
410 Professional Services	1,499	600	88	600	600	100.0%	100.0%
420 Communications	667	776	329	776	713	91.9%	91.9%
430 Trans & Training	23	450	871	1,500	2,000	444.4%	133.3%
480 Repairs & Maintenance	-	250	-	250	250	100.0%	100.0%
490 Miscellaneous	2,009	1,480	1,555	1,480	1,480	100.0%	100.0%
Total	4,199	3,556	2,843	4,606	5,043	141.8%	109.5%
Total Expenditures	<u>\$141,476</u>	<u>\$142,781</u>	<u>\$110,866</u>	<u>\$145,230</u>	<u>\$154,852</u>	108.5%	106.6%

Dedicated Revenue

Revenues consist of Civil Service exam fees.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Dedicated Revenue							
340 Chrgs f/Goods & Svcs	\$ 3,327	\$ 7,000	\$ -	\$ 3,500	\$ 3,500	50.0%	100.0%

HUMAN RESOURCES
2017 BUDGET NARRATIVE

UNEMPLOYMENT COMPENSATION RESERVE - 512

City Manager
Human Resources Director

Cliff Moore
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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Functions(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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
182 Benefit Administration	\$ 65,443	\$ 70,751	\$ 52,678	\$ 71,044	\$ 70,753	100.0%	99.6%
183 Insurance Premiums	6,480	6,600	4,981	6,600	6,600	100.0%	100.0%
185 Claims Paid	<u>124,739</u>	<u>150,000</u>	<u>39,922</u>	<u>115,000</u>	<u>150,000</u>	100.0%	130.4%
	196,662	227,351	97,581	192,644	227,353	100.0%	118.0%
Rev Summary By Type							
360 Miscellaneous Revenues	201,962	197,000	153,491	205,000	205,000	104.1%	100.0%
Fund Balance							
Beginning Balance	435,945	441,244	441,244	441,244	453,600	102.8%	102.8%
Revenues Less Expenditures	<u>5,299</u>	<u>(30,351)</u>	<u>55,910</u>	<u>12,356</u>	<u>(22,353)</u>	73.6%	180.9%
Ending Balance	<u>\$441,244</u>	<u>\$410,893</u>	<u>\$497,154</u>	<u>\$453,600</u>	<u>\$431,247</u>	105.0%	95.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 46,939	\$ 51,255	\$ 37,910	\$ 51,255	\$ 52,493	102.4%	23.1%
200 Benefits	138,994	165,052	51,357	130,344	166,270	100.7%	73.1%
Sub-Total Salaries & Benefits	185,933	216,307	89,266	181,600	218,763	101.1%	96.2%
400 Professional Svcs & Chgs	10,729	11,044	8,315	11,044	8,590	77.8%	3.8%
Total Expenditures	<u>\$ 196,662</u>	<u>\$ 227,351</u>	<u>\$ 97,581</u>	<u>\$ 192,644</u>	<u>\$ 227,353</u>	100.0%	100.0%

EXPLANATORY NARRATIVE

Benefit Administration - 182

This function pays 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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
182 Benefit Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 45,386	\$ 50,655	\$ 36,414	\$ 50,655	\$ 51,893	102.4%	102.4%
130 Special Pay	-	100	-	100	100	100.0%	100.0%
140 Retire/Term Cashout	1,553	500	1,496	500	500	100.0%	100.0%
Total	46,939	51,255	37,910	51,255	52,493	102.4%	102.4%
200 Benefits	14,255	15,052	11,434	15,344	16,270	108.1%	106.0%
400 Professional Svcs & Chgs							
410 Professional Services	4,249	4,444	3,334	4,444	1,990	44.8%	44.8%
Total Expenditures	<u>\$ 65,443</u>	<u>\$ 70,751</u>	<u>\$ 52,678</u>	<u>\$ 71,044</u>	<u>\$ 70,753</u>	100.0%	99.6%

Insurance Premium - 183

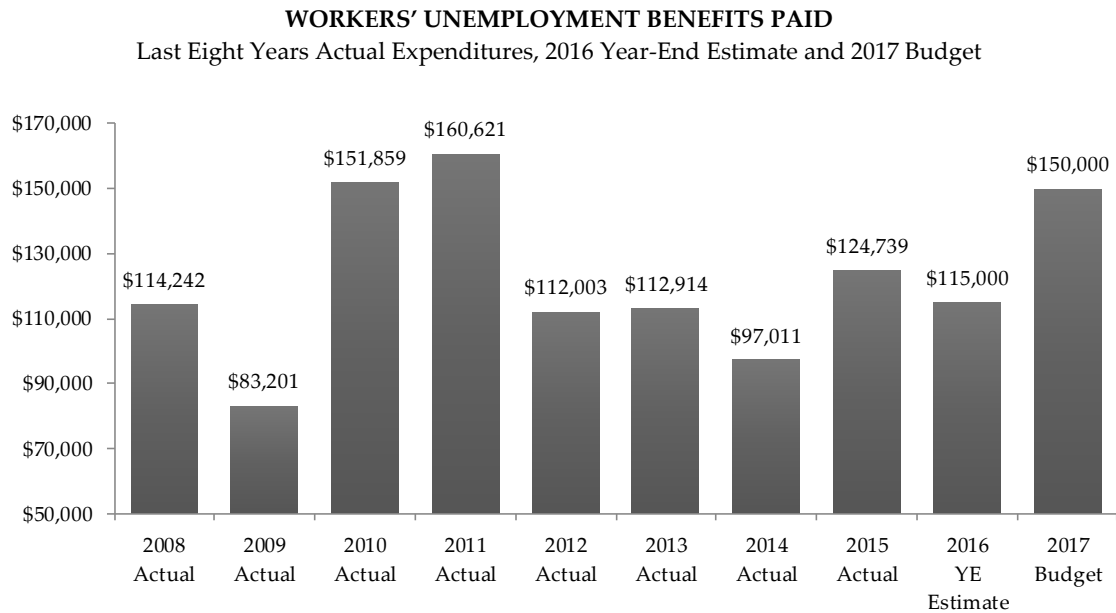
This function provides for the outside administration of unemployment benefits.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
183 Insurance Premiums	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$ 6,480	\$ 6,600	\$ 4,981	\$ 6,600	\$ 6,600	100.0%	100.0%

Claims Paid - 185

This function pays for the administration and payments of unemployment benefits.



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
185 Claims Paid							
Expenses							
200 Benefits	\$ 124,739	\$ 150,000	\$ 39,922	\$ 115,000	\$ 150,000	100.0%	130.4%

Revenue

Revenue is generated through monthly accrual assessments for each employee. The accrual rate is unchanged in the 2017 budget.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenue							
Beginning Balance	\$ 435,945	\$ 441,244	\$ 441,244	\$ 441,244	\$ 453,600	102.8%	102.8%
360 Miscellaneous Revenues	201,962	197,000	153,491	205,000	205,000	104.1%	100.0%
Total Revenues	<u>\$ 637,906</u>	<u>\$ 638,244</u>	<u>\$ 594,735</u>	<u>\$ 646,244</u>	<u>\$ 658,600</u>	103.2%	101.9%

EMPLOYEES HEALTH BENEFIT RESERVE - 513

City Manager
Human Resources Director

Cliff Moore
Connie Mendoza

DEFINITION

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

In order to pay all medical/vision/dental claims and maintain reserves at acceptable levels, rates charged against all operating funds have been adjusted for 2017. The 2017 total revenues, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at \$12,450,000.

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	2015	2016	2016	2015	2017	2016
	Actual	Adopted	Mid-Year	vs. 2016	Proposed	vs. 2017
LEOFF I Employees	\$ 1,039.89	\$ 1,164.97	\$ 1,164.97	\$ 125.08	\$ 909.37	\$ (255.60)
YPPA Employees	667.20	704.98	779.98	37.78	779.98	75.00
All Other Employees	667.20	605.54	680.54	(61.66)	680.54	75.00
YPPA Dependents	483.28	661.40	736.40	178.12	846.86	185.46
All Other Dependent(s)	483.28	661.40	736.40	178.12	846.86	185.46
Dental	95.68	94.34	94.34	(1.34)	101.24	6.90

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
171 Benefit Administration	\$ 387,418	\$ 426,438	\$ 339,330	\$ 425,528	\$ 436,213	102.3%	102.5%
172 Insurance Premiums	487,096	515,000	415,474	565,000	580,000	112.6%	102.7%
173 Medical Claim Processing	547,354	565,000	466,840	646,700	725,000	128.3%	112.1%
174 Medical Claims Paid	8,415,859	9,545,000	6,248,688	9,331,000	9,945,000	104.2%	106.6%
186 MiCare Clinic Services	525,344	500,000	430,522	580,000	586,300	117.3%	101.1%
187 MiCare Clinic Admin	31,379	36,900	25,464	35,800	35,800	97.0%	100.0%
Total Expenditures	<u>10,394,450</u>	<u>11,588,338</u>	<u>7,926,319</u>	<u>11,584,028</u>	<u>12,308,313</u>	106.2%	106.3%

Rev Summary By Type

360 Miscellaneous Revenues	9,933,545	10,407,500	7,678,778	11,280,500	12,450,000	119.6%	110.4%
370 Insurance Recoveries	-	-	89,318	90,186	-	n/a	n/a
Total Revenues	<u>9,933,545</u>	<u>10,407,500</u>	<u>7,768,096</u>	<u>11,370,686</u>	<u>12,450,000</u>	119.6%	109.5%

Fund Balance

Beginning Balance	2,077,874	1,616,969	1,616,969	1,616,969	1,403,627	86.8%	86.8%
Revenues Less Expenditures	(460,905)	(1,180,838)	(158,223)	(213,342)	141,687	12.0%	66.4%
Ending Balance	<u>\$ 1,616,969</u>	<u>\$ 436,131</u>	<u>\$ 1,458,746</u>	<u>\$ 1,403,627</u>	<u>\$ 1,545,314</u>	354.3%	110.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 108,243	\$ 123,183	\$ 91,583	\$ 125,184	\$ 128,955	104.7%	1.0%
200 Benefits	521,067	551,824	443,148	602,544	620,372	112.4%	5.0%
Sub-Total Salaries & Benefits	629,310	675,007	534,731	727,728	749,327	111.0%	6.1%
300 Operating Supplies	5,223	9,500	598	7,000	8,000	84.2%	0.1%
400 Professional Svcs & Chgs	9,643,135	10,789,831	7,304,192	10,735,300	11,436,986	106.0%	92.9%
500 Intergovernmental Svcs	116,782	114,000	86,798	114,000	114,000	100.0%	100.0%
Total Expenditures	<u>\$ 10,394,450</u>	<u>\$ 11,588,338</u>	<u>\$ 7,926,319</u>	<u>\$ 11,584,028</u>	<u>\$ 12,308,313</u>	106.2%	100.0%

EXPLANATORY NARRATIVE

Benefit Administration - 171

This function pays 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
171 Benefit Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 106,174	\$ 123,183	\$ 89,553	\$ 123,154	\$ 128,955	104.7%	104.7%
140 Retire/Term Cashout	2,070	-	2,030	2,030	-	n/a	n/a
Total	108,243	123,183	91,583	125,184	128,955	104.7%	103.0%
200 Benefits	33,970	36,824	27,673	37,544	40,372	109.6%	107.5%
300 Operating Supplies							
310 Office & Oper Supplies	2,396	4,000	144	3,000	4,000	100.0%	133.3%
350 Small Tools & Equip	1,702	3,000	-	3,000	3,000	100.0%	100.0%
Total	4,098	7,000	144	6,000	7,000	100.0%	116.7%
400 Professional Svcs & Chgs							
410 Professional Services	119,716	133,331	131,908	135,000	138,000	103.5%	102.2%
420 Communications	1,586	2,300	45	1,500	1,586	69.0%	105.7%
430 Trans & Training	1,700	3,500	141	2,000	2,000	57.1%	100.0%
480 Repairs & Maintenance	-	400	-	400	400	100.0%	100.0%
490 Miscellaneous	1,322	5,900	1,039	3,900	3,900	66.1%	100.0%
Total	124,324	145,431	133,133	142,800	145,886	100.3%	102.2%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	116,782	114,000	86,798	114,000	114,000	100.0%	100.0%
Total Expenditures	<u>\$ 387,418</u>	<u>\$ 426,438</u>	<u>\$ 339,330</u>	<u>\$ 425,528</u>	<u>\$ 436,213</u>	102.3%	102.5%

Insurance Premiums - 172

This function 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
172 Insurance Premiums	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
200 Benefits	\$ 487,096	\$ 515,000	\$ 415,474	\$ 565,000	\$ 580,000	112.6%	102.7%

Medical Claim Processing – 173

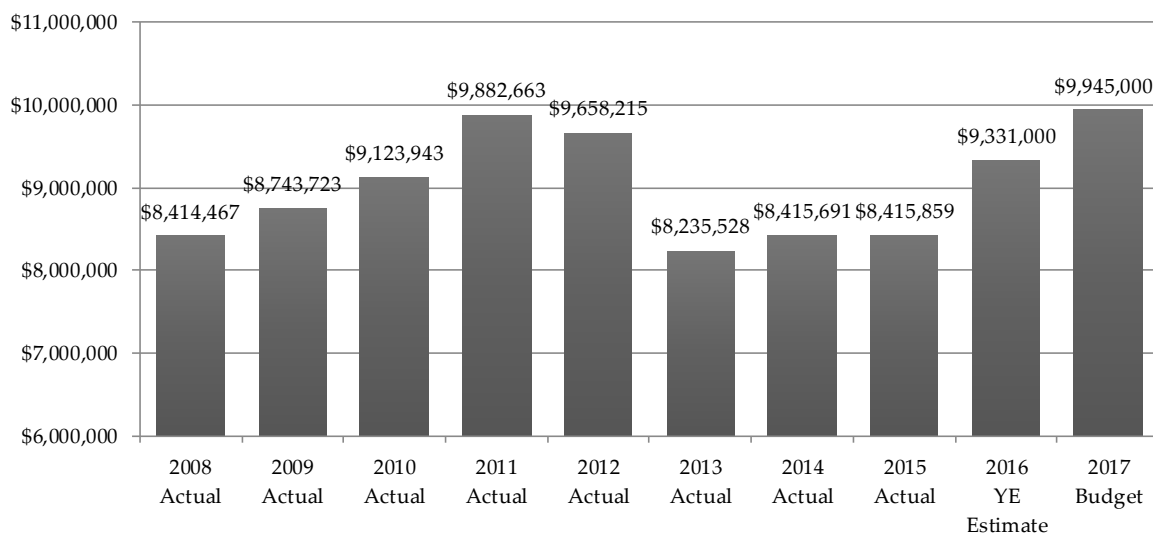
Account 410 Professional Services – This line item accounts for administrative service charges paid to Employee Benefit Management Services (EBMS), a third party administrator (TPA) which processes the plan's claims.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
173 Medical Claim Processing	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$ 547,354	\$ 565,000	\$ 466,840	\$ 646,700	\$ 725,000	128.3%	112.1%

Medical Claim Paid - 174

This function 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. Unfortunately, a major local hospital resisted this model to the point that the City changed back to a Preferred Provider Network model in mid-2016. This change caused an increase in premiums both in mid-2016 and again in 2017. 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, 2016 Year-End Estimate and 2017 Budget



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
174 Medical Claims Paid	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
200 Benefits	\$ 8,415,859	\$ 9,545,000	\$ 6,248,688	\$ 9,331,000	\$ 9,945,000	104.2%	106.6%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
186 MiCare Clinic Services	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$ 525,344	\$ 500,000	\$ 430,522	\$ 580,000	\$ 586,300	117.3%	101.1%

MiCare Clinic Administration - 187

This function includes the City's administration of the MiCare clinic, consisting primarily of rent for the clinic location.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
187 MiCare Clinic Admin	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 1,125	\$ 2,500	\$ 455	\$ 1,000	\$ 1,000	40.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	6,341	6,300	4,486	6,300	6,300	100.0%	100.0%
420 Communications	3,494	4,000	2,424	4,000	4,000	100.0%	100.0%
450 Rentals & Leases	20,121	23,600	18,100	24,000	24,000	101.7%	100.0%
490 Miscellaneous	298	500	-	500	500	100.0%	100.0%
Total	30,254	34,400	25,010	34,800	34,800	101.2%	100.0%
Total Expenditures	\$ 31,379	\$ 36,900	\$ 25,464	\$ 35,800	\$ 35,800	97.0%	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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 2,077,874	\$ 1,616,969	\$ 1,616,969	\$ 1,616,969	\$ 1,403,627	86.8%	86.8%
360 Miscellaneous Revenues	9,933,545	10,407,500	7,678,778	11,280,500	12,450,000	119.6%	110.4%
370 Insurance Recoveries	-	-	89,318	90,186	-	n/a	n/a
Total Revenues	\$ 12,011,419	\$ 12,024,469	\$ 9,385,065	\$ 12,987,655	\$ 13,853,627	115.2%	106.7%

HUMAN RESOURCES
2017 BUDGET NARRATIVE

WORKER'S COMPENSATION RESERVE - 514

City Manager
Human Resources Director

Cliff Moore
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 Director of Human Resources, Human Resources Assistant, Human Resources Specialist and a Safety and Training Officer who administer this fund and assist in developing safety training programs.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
170 Safety Committee	\$ 7,457	\$ 12,782	\$ 6,965	\$ 14,600	\$ 17,982	140.7%	123.2%
175 Benefit Administration	160,299	188,235	136,853	188,575	216,937	115.2%	115.0%
176 Insurance Premiums	73,232	70,000	85,709	85,709	86,000	122.9%	100.3%
177 Claims Processing	200,344	230,000	96,227	150,000	200,000	87.0%	133.3%
178 Claims Paid	802,745	810,000	506,291	706,000	770,000	95.1%	109.1%
	1,244,078	1,311,017	832,045	1,144,884	1,290,919	98.5%	112.8%
Rev Summary By Type							
360 Miscellaneous Revenues	1,098,004	1,069,780	879,697	1,149,457	1,104,500	103.2%	96.1%
Fund Balance							
Beginning Balance	880,288	734,214	734,214	734,214	738,787	100.6%	100.6%
Revenues Less Expenditures	(146,074)	(241,237)	47,652	4,573	(186,419)	77.3%	4076.5%
Ending Balance	<u>\$ 734,214</u>	<u>\$ 492,977</u>	<u>\$ 781,866</u>	<u>\$ 738,787</u>	<u>\$ 552,368</u>	112.0%	74.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 97,678	\$ 111,463	\$ 83,247	\$ 112,843	\$ 116,877	104.9%	9.1%
200 Benefits	878,086	666,056	619,169	603,575	665,309	99.9%	51.5%
Sub-Total Salaries & Benefits	975,764	777,519	702,416	716,418	782,186	100.6%	60.6%
300 Operating Supplies	1,778	10,982	1,890	7,300	10,982	100.0%	0.9%
400 Professional Svcs & Chgs	266,537	522,516	127,738	421,166	497,751	95.3%	38.6%
Total Expenditures	<u>\$ 1,244,078</u>	<u>\$ 1,311,017</u>	<u>\$ 832,045</u>	<u>\$ 1,144,884</u>	<u>\$ 1,290,919</u>	98.5%	100.0%

EXPLANATORY NARRATIVE

Safety Committee - 170

This function includes supplies, training and other related expenses for the Safety Program.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
170 Safety Committee	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 179	\$ 3,982	\$ 993	\$ 2,600	\$ 3,982	100.0%	153.2%
350 Small Tools & Equip	-	2,500	-	2,000	2,500	100.0%	125.0%
Total	179	6,482	993	4,600	6,482	100.0%	140.9%
400 Professional Svcs & Chgs							
410 Professional Services	550	2,000	243	1,500	2,000	100.0%	133.3%
430 Trans & Training	-	2,000	-	1,000	2,000	100.0%	200.0%
490 Miscellaneous	6,728	2,300	5,729	7,500	7,500	326.1%	100.0%
Total	7,278	6,300	5,972	10,000	11,500	182.5%	115.0%
Total Expenditures	<u>\$ 7,457</u>	<u>\$ 12,782</u>	<u>\$ 6,965</u>	<u>\$ 14,600</u>	<u>\$ 17,982</u>	140.7%	123.2%

Benefit Administration - 175

This function pays 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
175 Benefit Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 96,166	\$ 111,463	\$ 81,866	\$ 111,463	\$ 115,382	103.5%	103.5%
130 Special Pay	258	-	262	260	375	n/a	144.2%
140 Retire/Term Cashout	1,254	-	1,120	1,120	1,120	n/a	100.0%
Total	97,678	111,463	83,247	112,843	116,877	104.9%	103.6%
200 Benefits	32,109	36,056	27,169	36,866	39,309	109.0%	106.6%
300 Operating Supplies							
310 Office & Oper Supplies	1,599	2,500	897	1,500	2,500	100.0%	166.7%
350 Small Tools & Equip	-	2,000	-	1,200	2,000	100.0%	166.7%
Total	1,599	4,500	897	2,700	4,500	100.0%	166.7%
400 Professional Svcs & Chgs							
410 Professional Services	26,704	31,216	21,911	30,716	51,251	164.2%	166.9%
430 Trans & Training	270	1,500	443	750	1,500	100.0%	200.0%
480 Repairs & Maintenance	200	1,000	166	1,000	1,000	100.0%	100.0%
490 Miscellaneous	1,740	2,500	3,020	3,700	2,500	100.0%	67.6%
Total	28,914	36,216	25,539	36,166	56,251	155.3%	155.5%
Total Expenditures	<u>\$ 160,299</u>	<u>\$ 188,235</u>	<u>\$ 136,853</u>	<u>\$ 188,575</u>	<u>\$ 216,937</u>	115.2%	115.0%

Insurance Premiums – 176

This function pays premiums to Wells Fargo for stop loss insurance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
176 Insurance Premiums	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
200 Benefits	\$ 73,232	\$ 70,000	\$ 85,709	\$ 85,709	\$ 86,000	122.9%	100.3%

Claims Processing - 177

This function is used to pay Intermountain Claims administration fees.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
177 Claims Processing	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$ 200,344	\$ 230,000	\$ 96,227	\$ 150,000	\$ 200,000	87.0%	133.3%

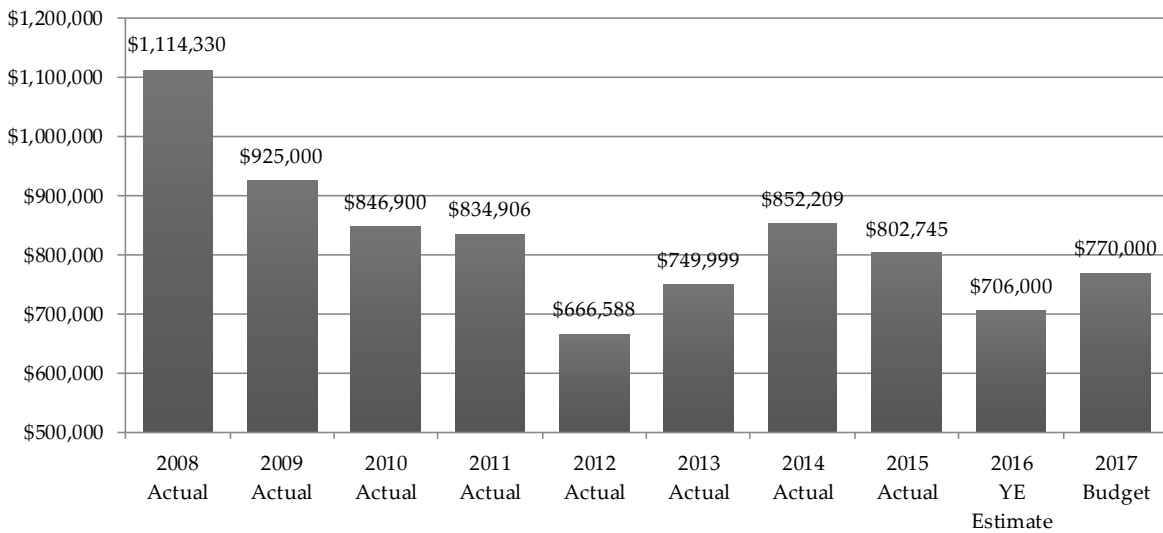
Claims Paid - 178

This function pays 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, 2016 Year-End Estimate and 2017 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 from 2016.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
178 Claims Paid	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
200 Benefits	\$ 772,745	\$ 560,000	\$ 506,291	\$ 481,000	\$ 540,000	96.4%	112.3%
400 Professional Svcs & Chgs							
440 Taxes & Assessments	-	250,000	-	225,000	230,000	92.0%	102.2%
490 Miscellaneous	30,000	-	-	-	-	n/a	n/a
Total	30,000	250,000	-	225,000	230,000	92.0%	102.2%
Total Expenditures	<u>\$ 802,745</u>	<u>\$ 810,000</u>	<u>\$ 506,291</u>	<u>\$ 706,000</u>	<u>\$ 770,000</u>	95.1%	109.1%

Revenues

Revenues for this fund are generated through monthly accrual assessments made for each employee. Rates are unchanged in the 2017 budget.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 880,288	\$ 734,214	\$ 734,214	\$ 734,214	\$ 738,787	100.6%	100.6%
360 Miscellaneous Revenues	1,098,004	1,069,780	879,697	1,149,457	1,104,500	103.2%	96.1%
Total Revenues	<u>\$ 1,978,292</u>	<u>\$ 1,803,994</u>	<u>\$ 1,613,911</u>	<u>\$ 1,883,671</u>	<u>\$ 1,843,287</u>	102.2%	97.9%

HUMAN RESOURCES
2017 BUDGET NARRATIVE

WELLNESS / EMPLOYEE ASSISTANCE PROGRAM - 516

City Manager
Human Resources Director

Cliff Moore
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.

The Wellness Program sponsors and maintains the fitness equipment located in various Departments throughout the City. Current locations: Yakima Police Department, Fire Station 91, Fire Station 92, Fire Station 93, Fire Station 94, Fire Station 95, Fire Station 96, Public Works, City Hall, WW Collections and WW Treatment Plant.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 168 & 169.

BUDGET SUMMARY

Dept 516 Wellness/EAP Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
168 Wellness Program	\$ 53,260	\$ 70,500	\$ 22,150	\$ 66,500	\$ 58,000	82.3%	87.2%
169 Employee Assistance Prog	42,270	51,300	16,174	44,800	43,800	85.4%	97.8%
Total Expenditures	<u>95,530</u>	<u>121,800</u>	<u>38,324</u>	<u>111,300</u>	<u>101,800</u>	83.6%	91.5%

Rev Summary By Type

360 Miscellaneous Revenues	40,000	121,800	463	111,463	100,000	82.1%	89.7%
----------------------------	--------	---------	-----	---------	---------	-------	-------

Fund Balance

Beginning Balance	182,715	127,185	127,185	127,185	127,348	100.1%	100.1%
Revenues Less Expenditures	(55,530)	-	(37,862)	163	(1,800)	n/a	1104.3%
Ending Balance	<u>\$ 127,185</u>	<u>\$ 127,185</u>	<u>\$ 89,323</u>	<u>\$ 127,348</u>	<u>\$ 125,548</u>	98.7%	98.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Operating Supplies	\$ 17,150	\$ 17,400	\$ 3,928	\$ 16,400	\$ 16,400	94.3%	16.1%
400 Professional Svcs & Chgs	78,380	94,400	34,396	84,900	75,400	79.9%	74.1%
600 Capital	-	10,000	-	10,000	10,000	100.0%	9.8%
Total Expenditures	<u>\$ 95,530</u>	<u>\$ 121,800</u>	<u>\$ 38,324</u>	<u>\$ 111,300</u>	<u>\$ 101,800</u>	83.6%	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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
168 Wellness Program	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 558	\$ 1,500	\$ 228	\$ 500	\$ 500	33.3%	100.0%
350 Small Tools & Equip	<u>16,207</u>	<u>15,000</u>	<u>3,666</u>	<u>15,000</u>	<u>15,000</u>	100.0%	100.0%
Total	16,765	16,500	3,895	15,500	15,500	93.9%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	9,664	13,000	4,966	13,000	10,000	76.9%	76.9%
420 Communications	30	500	8	500	500	100.0%	100.0%
430 Trans & Training	-	2,500	-	1,500	1,500	60.0%	100.0%
480 Repairs & Maintenance	18,191	20,000	9,195	18,000	15,000	75.0%	83.3%
490 Miscellaneous	<u>8,609</u>	<u>8,000</u>	<u>4,087</u>	<u>8,000</u>	<u>5,500</u>	68.8%	68.8%
Total	36,494	44,000	18,255	41,000	32,500	73.9%	79.3%
600 Capital Outlay							
640 Machinery & Equipment	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	100.0%	100.0%
Total Expenditures	<u>\$ 53,260</u>	<u>\$ 70,500</u>	<u>\$ 22,150</u>	<u>\$ 66,500</u>	<u>\$ 58,000</u>	82.3%	87.2%

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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
169 Employee Assistance Prog	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 384	\$ 900	\$ 33	\$ 900	\$ 900	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	38,466	44,000	16,141	41,000	40,000	90.9%	97.6%
430 Trans & Training	1,577	-	-	-	-	n/a	n/a
490 Miscellaneous	1,843	6,400	-	2,900	2,900	45.3%	100.0%
Total	41,886	50,400	16,141	43,900	42,900	85.1%	97.7%
Total Expenditures	<u>\$ 42,270</u>	<u>\$ 51,300</u>	<u>\$ 16,174</u>	<u>\$ 44,800</u>	<u>\$ 43,800</u>	85.4%	97.8%

Revenue

These revenues come from insurance premium savings from position vacancies.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Revenues	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 182,715	\$ 127,185	\$ 127,185	\$ 127,185	\$ 127,348	100.1%	100.1%
360 Miscellaneous Revenues	40,000	121,800	463	111,463	100,000	82.1%	89.7%
Total Revenues	<u>\$ 222,715</u>	<u>\$ 248,985</u>	<u>\$ 127,648</u>	<u>\$ 238,648</u>	<u>\$ 227,348</u>	91.3%	95.3%



LEGAL

2017 Budgeted Staffing Levels

J. CUTTER

City Attorney
17.50 Positions

P. MARTINEZ

Legal Assistant to the
City Attorney

CIVIL DIVISION

Civil Legal Assistants
2.00 Positions

H. HARVEY
Senior Assistant
City Attorney

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

VACANT
Senior Assistant
City Attorney

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

S. WATKINS
Senior Assistant
City Attorney

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

B. FAUL
Senior Assistant
City Attorney

Drug Seizure Forfeitures
Employment & Personnel
Public Records Act
Ordinances & Contracts

PROSECUTION DIVISION

C. MARTINEZ
Senior Assistant
City Attorney

Prosecution Legal Assistants
4.50 Positions

5.00 Attorneys

Criminal Prosecution
Contested Infractions
Officer Advice & Training
Criminal Records Privacy
Act/Public Records
Pre-filing & Community
Diversion Programs
Public Safety
Ordinances & Contracts

LEGAL
2017 BUDGET NARRATIVE

LEGAL - 170
GENERAL FUND

City Attorney

Jeff Cutter

DEFINITION

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

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 152, 153 & 154.

PERFORMANCE STATISTICS

	2015 Actual	2016 Prelim	2017 Proposed Budget
Legal			
Traffic and Criminal Case Arraignments in Municipal Court	2,850	2,850	2,850
Trials, Motions and Other Hearings	4,929	4,600	4,600
Municipal Court Citations Filed	3,300	3,000	3,300
Cases Actually Tried	9	14	14
Cases Set for Trial	1,859	1,940	1,940
Legislation Prepared	216	226	236
Legal Opinions Prepared	330	335	340
Pending Civil Suits Filed By or Against the City	39	39	39
Damage Claims Handled	110	105	110

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1120	City Attorney	1.00	1.00	1.00
1321	Senior Assistant City Attorney II ⁽¹⁾	4.00	4.00	4.00
1322	Senior Assistant City Attorney I ⁽¹⁾	1.00	1.00	1.00
1323	Assistant City Attorney II ⁽¹⁾	4.00	5.00	3.00
1324	Assistant City Attorney I ⁽¹⁾	1.00	0.00	2.00
10510	Legal Assistant III ⁽²⁾	0.00	2.00	2.00
10511	Legal Assistant II ⁽²⁾⁽³⁾	6.50	3.50	3.50

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
10512	Legal Assistant I	1.00	1.00	1.00
11810	Legal Department Office Supervisor	1.00	1.00	1.00
Total Personnel ⁽⁴⁾		19.50	18.50	18.50

- (1) Senior Assistant City Attorneys/Assistant City Attorney advance to the next level when minimum requirements are met.
(2) Two Legal Assistant II positions were upgraded to Legal Assistant III positions in 2016.
(3) One Legal Assistant II was deleted due to budget constraints mid-year 2016.
(4) 4.85 FTE's funded by the Risk Management Fund (515) and 1.00 FTE funded by Police Grants (152).

BUDGET SUMMARY

Dept 170 Legal	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
152 Crim Justice Sls Tx .3%	\$ 186,171	\$ 261,941	\$ 150,096	\$ 203,571	\$ 218,536	83.4%	107.4%
152 Prosecution	902,065	956,251	699,082	948,702	974,547	101.9%	102.7%
153 Legal Counsel	379,685	433,313	260,572	385,432	453,109	104.6%	117.6%
154 Community Diversion	-	-	2,860	28,927	56,969	n/a	196.9%
Total Expenditures	<u>\$ 1,467,922</u>	<u>\$ 1,651,505</u>	<u>\$ 1,112,609</u>	<u>\$ 1,566,632</u>	<u>\$ 1,703,161</u>	103.1%	108.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 999,591	\$ 1,118,656	\$ 773,746	\$ 1,071,652	\$ 1,159,442	103.6%	68.1%
200 Benefits	317,163	354,789	244,299	347,790	384,357	108.3%	22.6%
Sub-Total Salaries & Benefits	1,316,754	1,473,444	1,018,045	1,419,442	1,543,799	104.8%	90.6%
300 Operating Supplies	19,521.57	17,500	12,549	17,575	14,350	82.0%	0.8%
400 Professional Svcs & Chgs	131,646	160,560	82,016	129,616	145,011	90.3%	8.5%
Total Expenditures	<u>\$ 1,467,922</u>	<u>\$ 1,651,505</u>	<u>\$ 1,112,609</u>	<u>\$ 1,566,632</u>	<u>\$ 1,703,161</u>	103.1%	100.0%

EXPLANATORY NARRATIVE

The Transportation/Training account 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% - 152Senior Assistant City Attorney, Cynthia I. Martinez

This function 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 2016. The Criminal Justice Sales Tax funds are being used to supplement criminal justice functions throughout Yakima County. The 2017 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 included a new Community Court program that was budgeted at \$56,000 for space rent and program administration.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
152 Crim Justice Sls Tx .3%							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 135,934	\$ 146,109	\$ 109,397	\$ 146,109	\$ 154,636	105.8%	105.8%
130 Special Pay	500	-	-	-	-	n/a	n/a
Total	136,434	146,109	109,397	146,109	154,636	105.8%	105.8%
200 Benefits	45,970	49,082	37,075	50,212	55,150	112.4%	109.8%
300 Operating Supplies							
310 Office & Oper Supplies	507	500	379	500	500	100.0%	100.0%
350 Small Tools & Equip	63	2,000	1,780	2,000	3,000	150.0%	150.0%
Total	570	2,500	2,160	2,500	3,500	140.0%	140.0%
400 Professional Svcs & Chgs							
410 Professional Services	1,750	61,000	400	1,500	2,000	3.3%	133.3%
430 Trans & Training	394	1,500	425	1,500	1,500	100.0%	100.0%
490 Miscellaneous	1,053	1,750	639	1,750	1,750	100.0%	100.0%
Total	3,198	64,250	1,464	4,750	5,250	8.2%	110.5%
Total Expenditures	<u>\$ 186,171</u>	<u>\$ 261,941</u>	<u>\$ 150,096</u>	<u>\$ 203,571</u>	<u>\$ 218,536</u>	83.4%	107.4%

Prosecution - 152.....Senior Assistant City Attorney, Cynthia I. Martinez

The primary purpose of this function 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 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
152 Prosecution	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 620,070	\$ 666,550	\$ 470,755	\$ 642,793	\$ 675,217	101.3%	105.0%
120 Overtime	2	-	-	-	-	n/a	n/a
130 Special Pay	3,413	3,033	756	1,008	1,008	33.2%	100.0%
140 Retire/Term Cashout	8,154	3,700	21,449	21,561	7,000	189.2%	32.5%
Total	631,639	673,283	492,960	665,362	683,225	101.5%	102.7%
200 Benefits	201,722	218,463	155,055	217,333	233,728	107.0%	107.5%
300 Operating Supplies							
310 Office & Oper Supplies	4,525	4,500	3,023	4,000	3,000	66.7%	75.0%
320 Fuel	26	-	-	-	-	n/a	n/a
350 Small Tools & Equip	3,839	4,000	5,207	5,207	2,500	62.5%	48.0%
Total	8,390	8,500	8,230	9,207	5,500	64.7%	59.7%
400 Professional Svcs & Chgs							
410 Professional Services	25,646	26,500	24,190	26,000	26,500	100.0%	101.9%
420 Communications	8,562	6,404	4,290	7,200	7,642	119.3%	106.1%
430 Trans & Training	4,481	3,600	2,947	3,600	3,600	100.0%	100.0%
480 Repairs & Maintenance	1,977	2,000	1,777	2,500	2,500	125.0%	100.0%
490 Miscellaneous	19,649	17,500	9,633	17,500	11,852	67.7%	67.7%
Total	60,315	56,004	42,837	56,800	52,094	93.0%	91.7%
Total Expenditures	\$ 902,065	\$ 956,251	\$ 699,082	\$ 948,702	\$ 974,547	101.9%	102.7%

Legal Counsel - 153..... City Attorney, Jeff Cutter

The purpose of this function 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
153 Legal Counsel							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 228,954	\$ 293,316	\$ 170,360	\$ 252,109	\$ 316,809	108.0%	125.7%
120 Overtime	2	-	-	-	-	n/a	n/a
130 Special Pay	2,562	2,147	1,029	1,272	972	45.3%	76.4%
140 Retire/Term Cashout	-	3,800	-	6,800	3,800	100.0%	55.9%
Total	231,518	299,263	171,389	260,181	321,581	107.5%	123.6%
200 Benefits	69,471	87,243	52,168	80,245	95,479	109.4%	119.0%
300 Operating Supplies							
310 Office & Oper Supplies	9,778	5,500	1,549	4,000	3,500	63.6%	87.5%
320 Fuel	12	-	-	-	-	n/a	n/a
350 Small Tools & Equip	772	1,000	-	1,000	1,000	100.0%	100.0%
Total	10,562	6,500	1,549	5,000	4,500	69.2%	90.0%
400 Professional Svcs & Chgs							
410 Professional Services	47,770	18,000	19,138	18,000	16,700	92.8%	92.8%
420 Communications	2,101	2,741	2,000	2,741	2,383	86.9%	86.9%
430 Trans & Training	1,247	1,620	1,109	1,620	520	32.1%	32.1%
480 Repairs & Maintenance	1,807	2,500	2,321	3,000	500	20.0%	16.7%
490 Miscellaneous	15,208	15,445	10,898	14,645	11,445	74.1%	78.1%
Total	68,134	40,306	35,465	40,006	31,548	78.3%	78.9%
Total Expenditures	<u>\$ 379,685</u>	<u>\$ 433,313</u>	<u>\$ 260,572</u>	<u>\$ 385,432</u>	<u>\$ 453,109</u>	104.6%	117.6%

Community Diversion – 154 City Attorney, Jeff Cutter

The Community Diversion Program addresses non-violent repeat offenders who are committing low level crime that affects the quality of life in the City of Yakima by connecting willing participants to work and life skills programming to address the underlying issues that are driving criminal behavior. Using a combination of offender needs assessment, on-site wrap around social services and intensive case monitoring, the Community Diversion Program operates with the goal of assisting the offenders with getting the services they need to put their lives back on track and break the cycle of constant offense recidivism. The Community Diversion staff include a Public Defender, Assessor/Case Manager and Prosecutor. The police and service providers are also an essential part of the program.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
154 Community Diversion							
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	-	-	-	-	750	n/a	n/a
350 Small Tools & Equip	-	-	610	868	100	n/a	11.5%
Total	-	-	610	868	850	n/a	98.0%
400 Professional Svcs & Chgs							
410 Professional Services	-	-	-	23,560	47,119	n/a	200.0%
450 Rentals & Leases	-	-	2,250	4,500	9,000	n/a	200.0%
Total	-	-	2,250	28,060	56,119	n/a	200.0%
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,860</u>	<u>\$ 28,927</u>	<u>\$ 56,969</u>	n/a	196.9%



MUNICIPAL COURT

2017 Budgeted Staffing Levels

K. OLWELL

Presiding Judge - Position No. 1 (Re-elected to four-year term 01/01/14)

11.20 Positions

S. WOODARD

Judge
Position No. 2

(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
8.70 Positions

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

MUNICIPAL COURT
2017 BUDGET NARRATIVE

MUNICIPAL COURT - 180
GENERAL FUND

Judge
Judge
Court Commissioner
Court Services Manager

Kelley C. Olwell, Presiding
Susan J. Woodard
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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 155.

PERFORMANCE STATISTICS

	2015 Actual	2016 Prelim	2017 Proposed Budget
Infractions (Non-Criminal)			
Filings and Hearings			
Infractions Filed	12,709	13,513	13,513
Violations Charged	19,130	20,528	20,528
Mitigation Hearings	1,496	1,274	1,274
Contested Hearings	382	332	332
Show Cause Hearings	144	139	139
Other Hearings on Record and Deferred Findings	<u>1,727</u>	<u>1,855</u>	<u>1,855</u>
Total Filings and Hearings	35,588	37,641	37,641
Dispositions			
Infractions Paid	2,966	3,186	3,186
Failure to Respond	366	393	393
Committed	5,239	4,687	4,687
Not Committed	237	137	137
Dismissed	1,586	1,529	1,529
Amended	<u>2</u>	<u>28</u>	<u>28</u>
Total Disposed	10,396	9,960	9,960

Criminal Traffic / Non-Traffic	2015 Actual	2016 Prelim	2017 Proposed Budget
Filings			
Citations Filed	3,303	3,200	3,200
Violations Charged	4,334	4,169	4,169
Trial Settings			
Non-Jury Trials Set	5	9	9
Jury Trials	1,889	1,794	1,794
Proceedings			
Arraignments	2,798	2,765	2,765
Non-Jury Trials	0	2	2
Jury Trials	11	16	16
Other Hearings	4,911	4,232	4,232
Dispositions			
Bail Forfeitures	0	0	0
Guilty	2,830	2,677	2,677
Not Guilty	7	9	9
Dismissed	1,340	1,620	1,620
Amended	187	223	223
Deferred / Driver/other	552	590	590
Prosecution Resumed	88	71	71

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 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 Judicial Specialist ⁽¹⁾	7.00	6.00	6.00
1424	Municipal Court Cashier ⁽¹⁾	1.00	2.00	2.00
1425	Municipal Court Department Assistant ⁽²⁾	0.62	0.70	0.70
Total Personnel		12.12	12.20	12.20

(1) One Municipal Court Judicial Specialist was changed to a Municipal Court Cashier mid-year 2015.

(2) The Municipal Court Department Assistant was changed from .62 to .70 mid-year 2016.

BUDGET SUMMARY

Dept 180 Municipal Court	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
155 Crim Justice Sls Tx .3%	\$ 275,954	\$ 276,750	\$ 194,526	\$ 285,783	\$ 311,343	112.5%	108.9%
155 Administration	<u>1,070,907</u>	<u>1,154,654</u>	<u>795,573</u>	<u>1,144,246</u>	<u>1,185,656</u>	102.7%	103.6%
Total Expenditures	<u>\$1,346,861</u>	<u>\$1,431,404</u>	<u>\$ 990,099</u>	<u>\$1,430,029</u>	<u>\$1,496,999</u>	104.6%	104.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 799,773	\$ 887,330	\$ 618,578	\$ 844,182	\$ 900,491	101.5%	60.2%
200 Benefits	272,420	306,121	207,923	299,445	315,567	103.1%	21.1%
Sub-Total Salaries & Benefits	1,072,194	1,193,452	826,501	1,143,627	1,216,059	101.9%	81.2%
300 Operating Supplies	28,567	22,000	13,052	18,000	18,000	81.8%	1.2%
400 Professional Svcs & Chgs	218,863	192,952	131,099	239,402	232,940	120.7%	15.6%
500 Intergovernmental Svcs	27,237	23,000	19,447	29,000	30,000	130.4%	2.0%
Total Expenditures	<u>\$ 1,346,861</u>	<u>\$ 1,431,404</u>	<u>\$ 990,099</u>	<u>\$ 1,430,029</u>	<u>\$ 1,496,999</u>	104.6%	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 function, which funds two Municipal Court Clerk positions and a ½ time Court Commissioner. The 2016 year-end estimate includes funding for the two Municipal Court Clerk positions, the ½ time Court Commissioner and other costs 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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
155 Crim Justice Sls Tx .3%	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 116,065	\$ 153,716	\$ 112,307	\$ 153,716	\$ 171,884	111.8%	111.8%
120 Overtime	744	2,000	610	1,300	1,300	65.0%	100.0%
130 Special Pay	1,600	1,000	1,560	700	720	72.0%	102.9%
140 Retire/Term Cashout	8,552	-	-	-	-	n/a	n/a
Total	126,961	156,716	114,477	155,716	173,904	111.0%	111.7%
200 Benefits	55,015	70,034	44,189	73,067	75,439	107.7%	103.2%
300 Operating Supplies							
310 Office & Oper Supplies	-	5,000	-	-	-	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	93,978	45,000	35,860	57,000	62,000	137.8%	108.8%
Total Expenditures	<u>\$ 275,954</u>	<u>\$ 276,750</u>	<u>\$ 194,526</u>	<u>\$ 285,783</u>	<u>\$ 311,343</u>	112.5%	108.9%

Administration - 155

This function to plans, directs, administers and supports 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
155 Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$ 652,982	\$ 714,175	\$ 500,612	\$ 669,026	\$ 701,428	98.2%	104.8%
120 Overtime	1,946	4,000	564	2,000	4,000	100.0%	200.0%
130 Special Pay	5,491	2,440	1,919	2,440	3,160	129.5%	129.5%
140 Retire/Term Cashout	12,393	10,000	1,005	15,000	18,000	180.0%	120.0%
Total	672,812	730,615	504,100	688,466	726,588	99.4%	105.5%
200 Benefits	217,406	236,087	163,734	226,378	240,128	101.7%	106.1%
300 Operating Supplies							
310 Office & Oper Supplies	15,413	16,000	11,606	16,000	16,000	100.0%	100.0%
350 Small Tools & Equip	13,154	1,000	1,446	2,000	2,000	200.0%	100.0%
Total	28,567	17,000	13,052	18,000	18,000	105.9%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	90,609	115,000	74,604	149,000	135,000	117.4%	90.6%
420 Communications	8,297	7,652	4,844	7,652	8,490	111.0%	111.0%
430 Trans & Training	2,584	3,150	2,770	3,500	4,500	142.9%	128.6%
480 Repairs & Maintenance	1,963	1,500	1,338	1,500	1,500	100.0%	100.0%
490 Miscellaneous	21,432	20,650	11,683	20,750	21,450	103.9%	103.4%
Total	124,885	147,952	95,239	182,402	170,940	115.5%	93.7%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	27,237	23,000	19,447	29,000	30,000	130.4%	103.4%
Total Expenditures	<u>\$1,070,907</u>	<u>\$1,154,654</u>	<u>\$ 795,573</u>	<u>\$1,144,246</u>	<u>\$1,185,656</u>	102.7%	103.6%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
330 Judicial Salary Contrib	\$ 44,322	\$ 44,000	\$ 36,183	\$ 48,000	\$ 48,000	109.1%	100.0%



FINANCE

2017 Budgeted Staffing Levels

C. EPPERSON

Director of Finance & Budget

34.75 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

13.75 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
Utility Services Manager

Cindy Epperson
James Dean

DEFINITION

The Utility Customer Services Division provides business services to utility customers and the utility operating divisions, including (a) office services such as customer account maintenance, billing, credit arrangements, follow up on overdue accounts, coordination of various service requests, and providing general information to customers regarding their accounts, available services, utility operations, City ordinances, etc., (b) utility operating services such as ensuring accurate consumption and billing data is captured and maintained, working with operating divisions in problem solving and maintaining/improving system performance and processes; (c) customer support for online payment options; and support for some City Treasury functions. This General Fund function is supported 100% by operating subsidies from the utilities.

Primary services provided by this division include:

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

In November 2013 the City Utility Services Division entered into a contract with Barry Strock Consulting Associates, Inc. to conduct a business process analysis of the Utility Services Division. The gross cost of the contract was \$39,900. They took an in-depth look at the policies, procedures and business practices of the Utility Services Division and prepared a written report in early 2014 with recommendations for improvement to the division.

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

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 was the continuation of the implementation of the new Utility Billing software system, which went live in September 2016. This new system has a broader array of customer payment options and self-monitoring of water usage. In order to effectively use the

new system, a new Business Application Specialist position was added mid-year 2016 to bridge the communication gap between the system users and the software company.

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 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.

The goal for 2017 is to continue to understand and develop appropriate policies and procedures for the new system, including public outreach to explain new system features, such as auto pay and budget billing.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 651, 652, & 653.

PERFORMANCE STATISTICS

Utility Services	2015 Actual	2016 Prelim	2017 Proposed Budget
New Accounts Started	5,923	4,300	5,000
Meters Read ⁽¹⁾	5,217	2,735	2,400
Customer Service Calls Answered ⁽²⁾	78,419	78,105	77,000
Bills Issued	195,982	198,130	204,130
Suspension Notices Issued ⁽³⁾	36,913	32,000	30,000
Delinquent Bills in Collection ⁽⁴⁾	1,695	1,200	1,900

Parking	2015 Actual	2016 Prelim	2017 Proposed Budget
Parking Citations Issued ⁽⁵⁾	2,921	2,534	3,100
Unmetered Space Available – Downtown Business District	4,052	4,212	4,212
Spaces Available City Lots ⁽⁶⁾	428	588	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 1st door hanger or the delinquent shut-off hanger.
(4) Represents billing sent to collection in given year - not total amount of accounts in collections.
(5) Parking Facilities was transferred to the Utility Services Division December 1, 2014.
(6) Parking space availability includes the county owned Courthouse visitor lots and the City Hall Visitor Lot.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1242	Utility Customer Services Manager	1.00	1.00	1.00
2280	Business Application Specialist ⁽¹⁾	0.00	1.00	1.00
6610	Parking Enforcement Officer	2.00	2.00	2.00
7311	Water Service Specialist ⁽²⁾	2.00	1.75	1.75
7315	Utility Services Representative	7.00	7.00	7.00
7320	Utility Services Billing Specialist	1.00	1.00	1.00
7325	Utility Services Specialist	1.00	1.00	1.00
Total Personnel ⁽³⁾		14.00	14.75	14.75

- (1) A Business Application Specialist position was added mid-year 2016.
(2) A Water Services Specialist position was reduced from 1.00 to .75 mid-year 2016.
(3) Utility Services funds portions of the Finance Director (.15), Administrative Assistant (.25), Financial Services Specialist (.15), Accountant (.75) and a Technician (.50). Utility Services also has .35 FTE's funded by Finance.

BUDGET SUMMARY

Dept 650 Utility Customer Svc	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
651 Utility Meter Services	\$ 242,513	\$ 324,325	\$ 185,133	\$ 280,524	\$ 268,751	82.9%	95.8%
652 Utility Customer Service	1,129,050	1,206,071	882,576	1,191,499	1,315,895	109.1%	110.4%
653 Parking	146,891	174,036	123,290	175,456	177,640	102.1%	10.1%
Total Expenditures	<u>\$ 1,518,454</u>	<u>\$ 1,704,433</u>	<u>\$ 1,190,999</u>	<u>\$ 1,647,479</u>	<u>\$ 1,762,285</u>	103.4%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 765,019	\$ 823,512	\$ 580,003	\$ 797,149	\$ 879,585	106.8%	49.9%
200 Benefits	289,869	319,091	212,017	314,740	378,136	118.5%	21.5%
Sub-Total Salaries & Benefits	1,054,889	1,142,603	792,020	1,111,890	1,257,721	110.1%	71.4%
300 Operating Supplies	40,328	18,500	8,753	14,500	15,500	83.8%	0.9%
400 Professional Svcs & Chgs	413,634	520,329	363,286	513,089	481,064	92.5%	27.3%
600 Capital Outlay	7,604	15,000	20,941	-	-	n/a	n/a
Transfers Out	2,000	8,000	5,999	8,000	8,000	100.0%	0.5%
Total Expenditures	<u>\$ 1,518,454</u>	<u>\$ 1,704,433</u>	<u>\$ 1,190,999</u>	<u>\$ 1,647,479</u>	<u>\$ 1,762,285</u>	103.4%	100.0%

EXPLANATORY NARRATIVE

Utility Meter Services - 651

This function provides business meter reading services.

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
651 Utility Meter Services	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 144,189	\$ 148,722	\$ 96,293	\$ 125,880	\$ 135,939	91.4%	108.0%
120 Overtime	408	400	247	400	400	100.0%	100.0%
130 Special Pay	1,500	1,500	1,500	1,500	1,500	100.0%	100.0%
140 Retire/Term Cashout	2,796	2,000	6,494	8,217	3,000	150.0%	36.5%
Total	148,893	152,622	104,535	135,997	140,839	92.3%	103.6%
200 Benefits	64,223	69,628	44,539	65,777	73,529	105.6%	111.8%
300 Operating Supplies							
320 Fuel	5,844	6,500	3,616	5,500	6,000	92.3%	109.1%
350 Small Tools & Equip	31	1,000	-	750	750	75.0%	100.0%
Total	5,875	7,500	3,616	6,250	6,750	90.0%	108.0%
400 Professional Svcs & Chgs							
410 Professional Services	14,456	42,775	18,893	30,000	30,000	70.1%	100.0%
420 Communications	2,293	2,800	4,511	6,500	6,500	232.1%	100.0%
480 Repairs & Maintenance	4,775	44,000	5,290	31,000	6,134	13.9%	19.8%
Total	21,523	89,575	28,694	67,500	42,634	47.6%	63.2%
Transfers Out	2,000	5,000	3,749	5,000	5,000	100.0%	100.0%
Total Expenditures	<u>\$ 242,513</u>	<u>\$ 324,325</u>	<u>\$ 185,133</u>	<u>\$ 280,524</u>	<u>\$ 268,751</u>	82.9%	95.8%

Utility Customer Services - 652

This function 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 (.75 FTE) and a Financial Services Specialist (.15 FTE) has been allocated to this function.

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.

PROFESSIONAL SERVICES & CHARGES

Fund	2015		2016		2017	
	Actual		Actual		Projected	
			09/30/16		Budget	
Bank Fees	\$73,250		\$55,000		\$85,000	
FCS Group	24,363		-		-	
Insurance	3,771		4,148		4,400	
Miscellaneous	329		100		246	
Printing	23,168		23,630		40,000	
Software Licenses	17,808		26,000		30,000	
Software Maintenance	86,425		79,000		90,000	
Total Transfers	\$229,114		\$187,878		\$249,646	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
652 Utility Customer Service							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 510,531	\$ 568,352	\$ 400,116	\$ 557,596	\$ 635,278	111.8%	113.9%
120 Overtime	198	3,000	1,294	4,000	1,000	33.3%	25.0%
130 Special Pay	6,176	6,136	5,381	6,636	10,299	167.8%	155.2%
140 Retire/Term Cashout	20,805	5,000	9,782	8,833	6,500	130.0%	73.6%
Total	537,709	582,488	416,573	577,065	653,077	112.1%	113.2%
200 Benefits	186,258	210,684	142,572	210,184	257,710	122.3%	122.6%
300 Operating Supplies							
310 Office & Oper Supplies	3,245	4,500	2,691	3,000	3,500	77.8%	116.7%
320 Fuel	-	-	(278)	-	-	n/a	n/a
350 Small Tools & Equip	27,984	3,000	1,090	2,500	2,500	83.3%	100.0%
Total	31,230	7,500	3,503	5,500	6,000	80.0%	109.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
652 Utility Customer Service							
400 Professional Svcs & Chgs							
410 Professional Services	229,114	264,148	187,878	249,148	249,646	94.5%	100.2%
420 Communications	104,487	99,751	91,125	99,901	100,462	100.7%	100.6%
430 Trans & Training	4,708	7,650	3,685	11,200	10,500	137.3%	93.8%
480 Repairs & Maintenance	-	10,000	-	7,500	7,500	75.0%	100.0%
490 Miscellaneous	27,941	23,850	16,299	31,000	31,000	130.0%	100.0%
Total	366,249	405,399	298,987	398,749	399,108	98.4%	100.1%
600 Capital Outlay							
630 Impr Other Than Bldg	-	-	20,941	-	-	n/a	n/a
640 Machinery & Equipment	7,604	-	-	-	-	n/a	n/a
Total	7,604	-	20,941	-	-	n/a	n/a
Total Expenditures	<u>\$ 1,129,050</u>	<u>\$ 1,206,071</u>	<u>\$ 882,576</u>	<u>\$ 1,191,499</u>	<u>\$ 1,315,895</u>	109.1%	110.4%

Parking - 653

This function 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.

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 – A second parking enforcement officer position was reinstated in 2015.

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
653 Parking							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 77,102	\$ 86,122	\$ 56,832	\$ 81,527	\$ 82,380	95.7%	101.0%
120 Overtime	311	500	307	500	500	100.0%	100.0%
130 Special Pay	1,005	1,780	1,406	1,710	2,789	156.7%	163.1%
140 Retire/Term Cashout	-	-	349	350	-	n/a	n/a
Total	78,418	88,402	58,894	84,087	85,669	96.9%	101.9%
200 Benefits	39,389	38,779	24,906	38,779	46,898	120.9%	120.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016		2016	2017	% Chng	% Chng
	2015	Amended	2016	Estimated	Projected	from	from
653 Parking	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	1,402	1,500	99	750	750	50.0%	100.0%
320 Fuel	1,821	2,000	1,535	2,000	2,000	100.0%	100.0%
Total	3,223	3,500	1,635	2,750	2,750	78.6%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	5,320	8,000	2,969	7,000	7,000	87.5%	100.0%
420 Communications	4,406	4,381	1,483	4,081	4,131	94.3%	101.2%
450 Rentals & Leases	-	-	13,553	13,553	10,000	n/a	73.8%
470 Public Utility Services	10,843	10,874	7,158	10,956	12,040	110.7%	109.9%
480 Repairs & Maintenance	5,286	2,000	10,274	11,000	5,901	295.1%	53.6%
490 Miscellaneous	6	100	167	250	250	250.0%	100.0%
Total	25,861	25,355	35,605	46,840	39,322	155.1%	83.9%
600 Capital Outlay							
640 Machinery & Equipment	-	15,000	-	-	-	n/a	n/a
Transfers Out	-	3,000	2,250	3,000	3,000	100.0%	100.0%
Total Expenditures	\$ 146,891	\$ 174,036	\$ 123,290	\$ 175,456	\$ 177,640	102.1%	101.2%

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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
340 Chrgs f/Goods & Svcs	\$ 1,371,505	\$ 1,524,775	\$ 1,063,696	\$ 1,472,023	\$ 1,593,649	104.5%	108.3%
350 Fines and Forfeits	61,428	65,000	25,195	60,000	60,000	92.3%	100.0%
360 Miscellaneous Revenues	158	200	36	-	-	n/a	n/a
Total Revenue	\$ 1,433,092	\$ 1,589,975	\$ 1,088,927	\$ 1,532,023	\$ 1,653,649	104.0%	107.9%

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

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

Strategic Initiative

In March 2016, the County notified the City they would not renew the Interlocal Agreement for Purchasing Services. In August, Cliff Moore, City Manager, met with the Yakima County Commissioners, asking them to reconsider. The Commissioners reversed their decision and will continue the cooperative relationship (less surplus disposal and back-end Cayenta computer module support, which is a savings to the County of \$40,962). Concurrently, there is a need for city-wide monitoring of Certificates of Insurance, which Purchasing already performs for their own projects. All Certificates of Insurance will now be maintained by Purchasing. To facilitate this expansion of duties, 50% of the Purchasing Assistant’s salary and benefits will be transferred to Risk Management. Risk Management had previously realized an expenditure savings from eliminating a Legal Assistant II, which will be used for the salary shortage in Purchasing.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 672.

PERFORMANCE STATICS

City	2015 Actual	2016 Preliminary	2017 Proposed Budget
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	37	40	40
Formal Sealed Bids Processed (over \$25,000)	35	29	29
Written & Informal Quotes Processed (\$7,500 to \$25,000)	21	20	20
Number of Units Surplus Disposed of / Gross Revenues	292/\$294,475	493/\$350,310	357/\$227,145
Dollar Value of Purchase Orders Processed	\$13,673,454	\$12,500,000	\$12,500,000
Number / Dollar Value of Tenure Contracts Administered	\$15,140,405	\$17,000,000	\$17,000,000
Total Dollar Value of Contractual Responsibility	\$32,775,200	\$35,000,000	\$35,000,000

County			
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	64	50	50
Formal Sealed Bids Processed (over \$25,000)	13	15	15
Written & Informal Quotes Processed (\$5,000 to \$25,000)	2	5	5
Number of Units Surplus Disposed of / Gross Revenues	1,134/\$165,964	542/\$19,619	244/\$19,619
Dollar Value of Purchase Orders Processed	\$5,964,554	\$6,500,000	\$6,500,000
Number / Dollar Value of Tenure Contracts Administered	\$25,924,171	\$26,500,000	\$26,500,000
Total Dollar Value of Contractual Responsibility	\$34,690,093	\$36,000,000	\$36,000,000

Joint (both City and County)			
Formal Sealed Bids Processed (over \$25,000)	11	13	13
Dollar Value of Tenure Contracts Administered	\$25,924,171	\$27,500,000	\$27,500,000
Total City/County Contractual Responsibility	\$67,465,293	\$70,000,000	\$70,000,000

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1232	City/County Procurement Manager	1.00	1.00	1.00
2231	Buyer I ⁽¹⁾	1.00	1.00	2.00
2233	Purchasing Assistant	1.00	1.00	1.00
2234	Buyer II	2.00	2.00	1.00
11805	Senior Buyer	1.00	1.00	1.00
Total Personnel⁽¹⁾		6.00	6.00	6.00

(1) Buyer I's may become Buyer II's by obtaining a certification.

(2) Purchasing funds .15 of the Finance Director, and .50 of the Purchasing Assistant is funded by Risk Management.

BUDGET SUMMARY

Dept 670 Purchasing	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
672 Purchasing	\$ 610,041	\$ 630,092	\$ 459,972	\$ 625,273	\$ 608,463	96.6%	97.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 435,203	\$ 447,297	\$ 330,585	\$ 447,297	\$ 426,298	95.3%	70.1%
200 Benefits	147,404	154,639	113,194	149,700	158,008	102.2%	26.0%
Sub-Total Salaries & Benefits	582,607	601,936	443,779	596,997	584,306	97.1%	96.0%
300 Operating Supplies	10,157	9,148	3,905	9,268	7,050	77.1%	1.2%
400 Professional Svcs & Chgs	17,277	19,008	12,288	19,008	17,107	90.0%	2.8%
Total Expenditures	<u>\$ 610,041</u>	<u>\$ 630,092</u>	<u>\$ 459,972</u>	<u>\$ 625,273</u>	<u>\$ 608,463</u>	96.6%	100.0%

EXPLANATORY NARRATIVE

Purchasing - 672

Yakima County will pay 46.75% of Purchasing's total 2017 budget, less a negotiated savings of \$40,962 plus a city service fee of \$3,779. Total estimated revenue is \$266,333.

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 — Used primarily for E-Procurement online bidding solution. This budget is unchanged.

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 advertising, conference registrations, subscriptions and other miscellaneous charges.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
672 Purchasing	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 431,611	\$ 444,797	\$ 327,628	\$ 444,797	\$ 423,798	95.3%	95.3%
130 Special Pay	2,990	2,500	2,008	2,500	2,500	100.0%	100.0%
140 Retire/Term Cashout	602	-	949	-	-	n/a	n/a
Total	435,203	447,297	330,585	447,297	426,298	95.3%	95.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
672 Purchasing							
200 Benefits	147,404	154,639	113,194	149,700	158,008	102.2%	105.5%
300 Operating Supplies							
310 Office & Oper Supplies	5,605	5,148	1,596	5,148	3,900	75.8%	75.8%
320 Fuel	-	-	35	120	150	n/a	125.0%
350 Small Tools & Equip	4,552	4,000	2,273	4,000	3,000	75.0%	75.0%
Total	10,157	9,148	3,905	9,268	7,050	77.1%	76.1%
400 Professional Svcs & Chgs							
410 Professional Services	7,867	7,500	5,026	7,500	7,000	93.3%	93.3%
420 Communications	2,294	2,083	1,335	2,083	1,632	78.3%	78.3%
430 Trans & Training	3,052	3,780	1,580	3,780	3,780	100.0%	100.0%
480 Repairs & Maintenance	81	500	-	500	500	100.0%	100.0%
490 Miscellaneous	3,984	5,145	4,347	5,145	4,195	81.5%	81.5%
Total	17,277	19,008	12,288	19,008	17,107	90.0%	90.0%
Total Expenditures	<u>\$ 610,041</u>	<u>\$ 630,092</u>	<u>\$ 459,972</u>	<u>\$ 625,273</u>	<u>\$ 608,463</u>	96.6%	97.3%

Dedicated Revenue

Revenues were received from Yakima County per an interlocal agreement for purchasing services in 2015 and 2016. This function is also included in the City Service Charge.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Dedicated Revenue							
330 Intergov't Revenues	\$ 302,909	\$ 298,737	\$ 231,739	\$ 298,737	\$ 266,333	89.2%	89.2%

FINANCIAL SERVICES - 612
GENERAL FUND

Finance & Budget Director
Financial Services Manager

Cindy Epperson
Tara Lewis

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

- Financial compliance and internal control oversight
- Accounting and reporting for all expenditure and revenue transactions
- Financial Statement preparation and distribution
- Design, preparation and administration of the operating and capital budgets
- Financial analysis of operating, financial, legislative and economic development proposals
- Risk management administration
- Investment portfolio administration
- Debt portfolio administration including ongoing legal and fiscal reporting and compliance
- Capital financing research and preparation of regulatory financial and legal documents with Underwriters and Bond Counsel
- Receiving and recording of all City receipts (cash, electronic funds, etc.)
- Payment of all invoices (Accounts Payable)
- Payroll processing and administration
- Administration and budget responsibilities for Trust and Agency funds, Debt Service funds; various contingency/reserve funds; and operating fund transfers.
- Administrative liaison with the Municipal Court, Public Facilities District, and intergovernmental agencies.

2017 Projects

In addition to the division's daily work, a number of projects are in process that will involve Finance in the coming year. A new customer account management system was implemented in 2016. Ongoing changes to business processes and controls will be required to fully integrate the new system to our general ledger and operating standards. Additionally several new debt financings are anticipated for streets and infrastructure at the SOZO Sports Complex, a new Irrigation System dam, the Downtown Plaza construction and two new Fire Apparatus.

The City upgraded and converted our card payment systems to meet the newly enhanced Payment Card Industry (PCI) standards in 2016. Card acceptance occurs at a variety of City locations and several different online portals. The City maintains a number of Merchant bank accounts with several providers to best meet the needs of public security and customer service. Each City Merchant bank account, online portal and card processing terminal was upgraded. Implementation of the resulting changes to procedures and controls continues into 2017.

Several key personnel in Finance anticipate retiring within the next several years. Succession planning is underway in order to protect the continuity of systems, knowledge and competency of the Financial Services function and team over the ensuing years.

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.

Strategic Initiatives

There was one strategic initiative approved by Council for 2017 – WDesk, a cloud-based productivity platform offered by Workiva, operates as a common working environment for collecting, linking, auditing and presenting financial data within a narrative format. It pulls together the functions of word-processing, financial computing and report presentation into one application that ensures consistency of data while allowing for proper review and audit trail. The software was demonstrated to City and Yakima County finance professionals recently. It would alleviate many of the frustrating challenges we encounter when trying to produce financial documents such as the Budget or the Comprehensive Annual Financial Report. When figures change, they affect other parts of the document in a number of locations. Assuring that all data is consistent and accurately presented is a huge, time-consuming and frustrating activity that currently causes undue stress and frustration in trying to generate complex financial documents in a timely fashion. WDesk is cloud-based and as such requires an annual license of \$29,000.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 612.

PERFORMANCE STATISTICS

Impact	2015 Actual	2016 Prelim	2017 Proposed Budget
Investment income ⁽¹⁾	\$0.5	\$0.4	\$0.4
Average total portfolio managed ⁽¹⁾	\$54.2	\$51.4	\$49.5
Accounting Functions			
Expenditures ⁽¹⁾	\$193.9	\$207.2	\$235
Capital projects ⁽¹⁾	\$16.7	\$34.4	\$57.9
Invoices processed	24,431	24,253	25,000
Number of grants administered	48	39	40
Payroll warrants issued and direct deposits made	10,057	10,258	10,463
Payroll and benefits paid ⁽¹⁾	\$69.3	\$72.2	\$83.9
Employees paid (perm and part-time) average monthly	805	822	839
Claims warrants issued and EFT's paid	10,845	11,172	11,500
Dollar amount of claims paid ⁽¹⁾	\$55.8	\$65.2	\$65
Number of funds	71	71	71
Number of full accrual funds	32	32	32
LID's in Process	0	0	0

Treasury Functions	2015 Actual	2016 Prelim	2017 Proposed Budget
Revenue recorded ⁽¹⁾	\$188.8	\$208.4	\$215.8
Invoices generated	5,045	4,728	5,000
GO and revenue debt issues administered	20	20	23
LID's closed (establish notes and redeem LID warrants)	0	0	0
Intergovernmental loans administered	20	18	18
Special assessment notes/bonds	5	5	5
Debt service principal payments made ⁽¹⁾	\$7.42	\$7.8	\$9.0

(1) Numbers in millions.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 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 ⁽¹⁾	4.00	3.00	3.00
10301	Payroll Officer	1.00	1.00	1.00
10302	Accountant	3.00	3.00	3.00
10303	Financial Service Officer	2.00	2.00	2.00
10305	Financial Services Technician – Payroll ⁽¹⁾	2.00	3.00	3.00
10520	Utility and Finance Assistant	1.00	1.00	1.00
Total Personnel ⁽²⁾		15.00	15.00	15.00

(1) One Financial Services Specialist upgraded to a Financial Services Technician due to the complexity of the new Cayenta Utility System requirements.

(2) 1.65 FTE's are funded by Utility Services (054), and Purchasing funds .15 of the Director of Finance and Budget. 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)
		2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	2015 Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
612 Finance	\$1,532,581	\$1,530,716	\$1,105,535	\$1,538,377	\$1,625,592	106.2%	105.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 1,058,953	\$ 1,034,783	\$ 745,199	\$ 1,026,526	\$ 1,050,942	101.6%	64.6%
200 Benefits	<u>331,049</u>	<u>332,492</u>	<u>240,617</u>	<u>330,813</u>	<u>354,505</u>	106.6%	21.8%
Sub-Total Salaries & Benefits	1,390,002	1,367,275	985,817	1,357,338	1,405,447	102.8%	86.5%
300 Operating Supplies	15,745	20,000	14,303	20,000	20,000	100.0%	1.2%
400 Professional Svcs & Chgs	<u>126,833</u>	<u>143,441</u>	<u>105,415</u>	<u>161,039</u>	<u>200,144</u>	139.5%	12.3%
Total Expenditures	<u>\$ 1,532,581</u>	<u>\$ 1,530,716</u>	<u>\$ 1,105,535</u>	<u>\$ 1,538,377</u>	<u>\$ 1,625,592</u>	106.2%	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)
	2015	2016	2016	2016	2017	% Chng	% Chng
612 Finance	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 976,317	\$ 1,004,610	\$ 722,159	\$ 996,440	\$ 1,060,369	105.6%	106.4%
120 Overtime	22,804	16,000	8,755	11,000	12,000	75.0%	109.1%
130 Special Pay	5,285	4,173	4,227	5,250	8,255	197.8%	157.2%
140 Retire/Term Cashout	<u>54,547</u>	<u>10,000</u>	<u>10,058</u>	<u>13,836</u>	<u>8,000</u>	80.0%	57.8%
Total	1,058,953	1,034,783	745,199	1,026,526	1,050,942	101.6%	102.4%
200 Benefits	331,049	332,492	240,617	330,813	354,505	106.6%	107.2%
300 Operating Supplies							
310 Office & Oper Supplies	13,059	16,000	12,542	16,000	16,000	100.0%	100.0%
350 Small Tools & Equip	<u>2,686</u>	<u>4,000</u>	<u>1,761</u>	<u>4,000</u>	<u>4,000</u>	100.0%	100.0%
Total	15,745	20,000	14,303	20,000	20,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	93,415	98,590	83,709	127,090	166,060	168.4%	130.7%
420 Communications	11,800	11,651	6,880	9,789	10,984	94.3%	112.2%
430 Trans & Training	7,634	6,750	3,272	6,260	6,750	100.0%	107.8%
440 Taxes & Assessments	(1)	100	0	-	-	n/a	n/a
480 Repairs & Maintenance	-	150	-	-	150	100.0%	n/a
490 Miscellaneous	<u>13,985</u>	<u>26,200</u>	<u>11,554</u>	<u>17,900</u>	<u>16,200</u>	61.8%	90.5%
Total	<u>126,833</u>	<u>143,441</u>	<u>105,415</u>	<u>161,039</u>	<u>200,144</u>	139.5%	124.3%
Total Expenditures	<u>\$ 1,532,581</u>	<u>\$ 1,530,716</u>	<u>\$ 1,105,535</u>	<u>\$ 1,538,377</u>	<u>\$ 1,625,592</u>	106.2%	105.7%

FINANCE
2017 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 March 1, 1970 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 covered benefits in excess of those calculated under the current Law Enforcement Officers and Firefighters' Retirement System (LEOFF) plan.

Pension benefits for police officers that were hired March 1, 1970 and after are covered solely by the current LEOFF plan. 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. The budget for this category is also included here.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 681.

BUDGET SUMMARY

Dept 681 Police Pension	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
681 Prior Police Pensions	\$ 1,038,660	\$ 1,104,060	\$ 725,799	\$ 953,661	\$ 964,997	87.4%	101.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
200 Benefits	\$ 441,551	\$ 410,800	\$ 317,390	\$ 420,411	\$ 428,697	104.4%	44.4%
Sub-Total Salaries & Benefits	441,551	410,800	317,390	420,411	428,697	104.4%	44.4%
300 Operating Supplies	0	200	-	-	-	n/a	n/a
400 Professional Svcs & Chgs	597,109	693,060	408,409	533,250	536,300	77.4%	55.6%
Total Expenditures	<u>\$ 1,038,660</u>	<u>\$ 1,104,060</u>	<u>\$ 725,799</u>	<u>\$ 953,661</u>	<u>\$ 964,997</u>	87.4%	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	\$428,697
Medical Benefits	524,300
Administrative Costs	12,000
Total	\$964,997

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
681 Prior Police Pensions	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
200 Benefits							
290 Pension/Death Benefits	\$ 441,551	\$ 410,800	\$ 317,390	\$ 420,411	\$ 428,697	104.4%	102.0%
300 Operating Supplies							
310 Office/Oper Supplies	0	200	-	-	-	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	593,627	688,800	404,790	529,455	532,300	77.3%	100.5%
420 Communications	524	300	109	300	300	100.0%	100.0%
430 Trans & Training	2,958	3,060	3,510	3,495	3,700	120.9%	105.9%
490 Miscellaneous	-	900	-	-	-	n/a	n/a
Total	597,109	693,060	408,409	533,250	536,300	77.4%	100.6%
Total Expenditures	<u>\$1,038,660</u>	<u>\$1,104,060</u>	<u>\$ 725,799</u>	<u>\$ 953,661</u>	<u>\$ 964,997</u>	87.4%	101.2%

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 here.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 682.

BUDGET SUMMARY

Dept 682 Fire Relief & Pension	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
682 Prior Fire Pensions	\$ 1,220,413	\$ 1,349,628	\$ 908,445	\$ 1,183,583	\$ 1,289,452	95.5%	108.9%
Rev Summary By Type							
310 Taxes	1,182,452	1,240,760	707,673	1,140,760	1,240,760	100.0%	108.8%
330 Intergov't Revenues	82,768	83,000	91,883	91,883	91,900	110.7%	100.0%
360 Miscellaneous Revenues	500	500	-	500	500	100.0%	100.0%
Total Revenues	<u>1,265,720</u>	<u>1,324,260</u>	<u>799,556</u>	<u>1,233,143</u>	<u>1,333,160</u>	100.7%	108.1%
Fund Balance							
Beginning Balance	974,543	1,019,850	1,019,850	1,019,850	1,069,410	104.9%	104.9%
Revenues Less Expenditures	<u>45,307</u>	<u>(25,368)</u>	<u>(108,889)</u>	<u>49,560</u>	<u>43,708</u>	172.3%	88.2%
Ending Balance	<u>\$ 1,019,850</u>	<u>\$ 994,482</u>	<u>\$ 910,961</u>	<u>\$ 1,069,410</u>	<u>\$ 1,113,118</u>	111.9%	104.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
200 Benefits	\$ 621,267	\$ 615,000	\$ 435,352	\$ 577,830	\$ 589,470	95.8%	45.7%
Sub-Total Salaries & Benefits	621,267	615,000	435,352	577,830	589,470	95.8%	45.7%
300 Operating Supplies	-	150	-	-	-	n/a	n/a
400 Professional Svcs & Chgs	599,146	734,478	473,093	605,753	699,982	95.3%	54.3%
Total Expenditures	<u>\$ 1,220,413</u>	<u>\$ 1,349,628</u>	<u>\$ 908,445</u>	<u>\$ 1,183,583</u>	<u>\$ 1,289,452</u>	95.5%	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	\$589,470
Medical Benefits	587,000
Contingency	50,000
Administrative Costs	62,982
Total	<u>\$1,289,452</u>

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

Account 200 Personnel Benefits – This account is to pay pension and death benefits paid out to entitled parties (i.e. retired or active prior to 3/1/1970).

Account 410 Professional Services – Funds budgeted in this line item include medical benefits such as paid Medicare premiums, dental care, medical care and long term care costs. Also included in this area are a city service charge allocation and an estimate for required actuarial reports.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
682 Prior Fire Pensions	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
200 Benefits	\$ 621,267	\$ 615,000	\$ 435,352	\$ 577,830	\$ 589,470	95.8%	102.0%
300 Operating Supplies							
310 Office/Oper Supplies	-	150	-	-	-	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	595,290	679,578	468,798	601,403	645,282	95.0%	107.3%
420 Communications	329	200	130	200	200	100.0%	100.0%
430 Trans & Training	3,528	4,000	4,166	4,150	4,500	112.5%	108.4%
490 Miscellaneous	-	50,700	-	-	50,000	98.6%	n/a
Total	<u>599,146</u>	<u>734,478</u>	<u>473,093</u>	<u>605,753</u>	<u>699,982</u>	95.3%	115.6%
Total Expenditures	<u>\$ 1,220,413</u>	<u>\$ 1,349,628</u>	<u>\$ 908,445</u>	<u>\$ 1,183,583</u>	<u>\$ 1,289,452</u>	95.5%	108.9%

Revenue

These benefits are supported by property taxes, an allocation of fire insurance premium tax from the state, and reserves. The 2017 property tax allocation represents about \$.2127 per \$1,000 of assessed valuation or 6.9% of the total general property tax levy for 2017. 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)
		2016	2016	2016	2017	% Chng	% Chng
Revenues	2015 Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 974,543	\$ 1,019,850	\$ 1,019,850	\$ 1,019,850	\$ 1,069,410	104.9%	104.9%
310 Taxes	1,182,452	1,240,760	707,673	1,140,760	1,240,760	100.0%	108.8%
330 Intergov't Revenues	82,768	83,000	91,883	91,883	91,900	110.7%	100.0%
360 Miscellaneous Revenues	500	500	-	500	500	100.0%	100.0%
Total Revenues	<u>\$ 2,240,263</u>	<u>\$ 2,344,110</u>	<u>\$ 1,819,406</u>	<u>\$ 2,252,993</u>	<u>\$ 2,402,570</u>	102.5%	106.6%

FINANCE
2017 BUDGET NARRATIVE

STATE EXAMINER - 613
GENERAL FUND

Finance & Budget Director

Cindy Epperson

DEFINITION

This function 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 as well as the Federal Single Audit required for entities receiving more than \$750,000 in federal grant funds. These regular audits look at financial statements, along with compliance with federal, state, and local laws.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
613 State Auditor	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 127,429	\$ 113,000	\$ 56,115	\$ 115,072	\$ 117,000	103.5%	101.7%

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. In the past 2 years this level of vacancy savings was not attained because of the cashout of accrued leave balances, and required overtime. The rate was dropped to 1.2% in 2017.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 601.

Dept 601 Position Vacancy	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
601 Position Vacancy	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ -	\$ (1,085,000)	\$ -	\$ -	\$ (675,000)	62.2%	n/a

FINANCE
2017 BUDGET NARRATIVE

OPERATING TRANSFERS - 600
GENERAL FUND

Finance & Budget Director

Cindy Epperson

DEFINITION

Operating transfers from General Fund are made primarily to cover debt service and to distribute tax revenues.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 600.

EXPLANATORY NARRATIVE

Operating Transfers - 600

The General Fund is budgeted to make transfers for the following purposes in 2016 and 2017:

Fund	2016 Year-End Estimate	2017 Proposed Budget
SunDome Debt Service	\$109,234	\$106,690
Parks and Recreation Utility Tax (3.5%)	1,490,700	1,513,060
Law and Justice Capital Utility Tax (0.5%)	211,100	217,800
Public Safety Communications Fund Portion of Telephone Tax	930,000	930,000
Fire Capital – Ladder Truck Debt Service	75,300	380,900
Debt Service for Street Project	2,023,205	2,027,655
Yakima Airport	-	102,400
Cash available for City-wide Street Improvement	45,306	74,159
Total Transfers	\$4,884,845	\$5,352,664

Dept 600 Transfers	(1) 2015 Actual	(2) 2016 Amended Budget	(3) 2016 Actual 09/30/16	(4) 2016 Estimated Year-End	(5) 2017 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
600 Operating Transfers							
Expenses							
500 Intergovernmental Svcs							
550 Interfund Subsidies	\$4,750,225	\$4,839,545	\$4,010,246	\$4,884,845	\$5,352,664	110.6%	109.6%

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 2003 expansion of the Yakima Convention Center by levying a sales tax credit from the State of Washington. This revenue comes from sales tax already being paid by the buyers of goods within these three cities. It is not a new or increased tax. Note: The sales tax credit dedicated for the Capitol Theatre is accounted for in the PFD Capitol Theatre fund (174).

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 276.

BUDGET SUMMARY

Dept 172 Public Facilities Dist	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
276 Public Facilities District	\$ 738,730	\$ 727,720	\$ 542,934	\$ 727,720	\$ 733,213	100.8%	100.8%
Rev Summary By Type							
330 Intergov't Revenues	831,341	828,000	631,830	828,000	850,000	102.7%	102.7%
360 Miscellaneous Revenues	750	750	-	750	750	100.0%	100.0%
Total Revenues	<u>832,091</u>	<u>828,750</u>	<u>631,830</u>	<u>828,750</u>	<u>850,750</u>	102.7%	102.7%
Fund Balance							
Beginning Balance	421,225	514,586	514,586	514,586	615,616	119.6%	119.6%
Revenues Less Expenditures	93,361	101,030	88,895	101,030	117,537	116.3%	116.3%
Ending Balance	<u>\$ 514,586</u>	<u>\$ 615,616</u>	<u>\$ 603,481</u>	<u>\$ 615,616</u>	<u>\$ 733,153</u>	119.1%	119.1%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
400 Other Services/Charges	\$ 21,510	\$ 15,000	\$ 8,394	\$ 15,000	\$ 15,000	100.0%	2.0%
Transfers Out	717,220	712,720	534,540	712,720	718,213	100.8%	98.0%
Total Expenditures	<u>\$ 738,730</u>	<u>\$ 727,720</u>	<u>\$ 542,934</u>	<u>\$ 727,720</u>	<u>\$ 733,213</u>	100.8%	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 (\$462,470 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). Note: due to an error, the correct amount for transfers out should be \$717,470 instead of \$718,213 as noted in the chart below, and has been corrected in the final budget.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
276 Public Facilities District	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 21,510	\$ 15,000	\$ 8,394	\$ 15,000	\$ 15,000	100.0%	100.0%
Transfers Out	717,220	712,720	534,540	712,720	718,213	100.8%	100.8%
Total Expenditures	<u>\$ 738,730</u>	<u>\$ 727,720</u>	<u>\$ 542,934</u>	<u>\$ 727,720</u>	<u>\$ 733,213</u>	100.8%	100.8%

Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenues	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 421,225	\$ 514,586	\$ 514,586	\$ 514,586	\$ 615,616	119.6%	119.6%
330 Intergov't Revenues	831,341	828,000	631,830	828,000	850,000	102.7%	102.7%
360 Miscellaneous Revenues	750	750	-	750	750	100.0%	100.0%
Total Revenues	<u>\$1,253,316</u>	<u>\$1,343,336</u>	<u>\$1,146,416</u>	<u>\$1,343,336</u>	<u>\$1,466,366</u>	109.2%	109.2%

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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 273.

BUDGET SUMMARY

Dept 174 PFD Capitol Theatre	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
273 Public Facilities District	\$ 639,918	\$ 630,883	\$ 471,056	\$ 630,883	\$ 661,400	104.8%	104.8%
Rev Summary By Type							
330 Intergov't Revenues	629,905	624,300	478,565	647,200	660,000	105.7%	102.0%
360 Miscellaneous Revenues	500	500	-	500	500	100.0%	100.0%
Total Revenues	<u>630,405</u>	<u>624,800</u>	<u>478,565</u>	<u>647,700</u>	<u>660,500</u>	105.7%	102.0%
Fund Balance							
Beginning Balance	176,424	166,911	166,911	166,911	183,728	110.1%	110.1%
Revenues Less Expenditures	(9,513)	(6,083)	7,508	16,817	(900)	14.8%	5.4%
Ending Balance	<u>\$ 166,911</u>	<u>\$ 160,828</u>	<u>\$ 174,419</u>	<u>\$ 183,728</u>	<u>\$ 182,828</u>	113.7%	99.5%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
400 Professional Svcs & Chgs	\$ 13,510	\$ 14,000	\$ 8,394	\$ 14,000	\$ 14,000	100.0%	2.1%
Transfers Out	626,408	616,883	462,662	616,883	647,400	104.9%	97.9%
Total Expenditures	<u>\$ 639,918</u>	<u>\$ 630,883</u>	<u>\$ 471,056</u>	<u>\$ 630,883</u>	<u>\$ 661,400</u>	104.8%	100.0%

EXPLANATORY NARRATIVE

Public Facilities District - 273

This function includes administrative costs of the district (\$14,000), a transfer for debt service on the Capitol Theatre bonds issued in 2009 (\$465,000 in Fund 272), a transfer to the Capitol Theatre Operating Fund 171 (\$122,400), and a transfer to the Capitol Theatre Construction Fund 322 (\$60,000).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
273 Public Facilities District	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 13,510	\$ 14,000	\$ 8,394	\$ 14,000	\$ 14,000	100.0%	100.0%
Transfers Out	<u>626,408</u>	<u>616,883</u>	<u>462,662</u>	<u>616,883</u>	<u>647,400</u>	104.9%	104.9%
Total Expenditures	<u>\$ 639,918</u>	<u>\$ 630,883</u>	<u>\$ 471,056</u>	<u>\$ 630,883</u>	<u>\$ 661,400</u>	104.8%	104.8%

Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenues	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 176,424	\$ 166,911	\$ 166,911	\$ 166,911	\$ 183,728	110.1%	110.1%
330 Intergov't Revenues	629,905	624,300	478,565	647,200	660,000	105.7%	102.0%
360 Miscellaneous Revenues	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>	100.0%	100.0%
Total Revenues	<u>\$ 806,829</u>	<u>\$ 791,711</u>	<u>\$ 645,476</u>	<u>\$ 814,611</u>	<u>\$ 844,228</u>	106.6%	103.6%

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) occurred in 2016. The Capitol Theatre Public Facilities District revenue will be available to support ongoing capital improvements.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 272.

EXPLANATORY NARRATIVE

For 2017, nothing is budgeted as the fund has now been fully depleted

Dept 198 FRS/Capitol Theatre Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
272 Capitol Theatre Ins Rsv	\$ 71,927	\$ 36,641	\$ 18,321	\$ 36,641	\$ -	n/a	n/a
Rev Summary By Type							
360 Miscellaneous Revenues	-	-	-	-	-	n/a	n/a
Fund Balance							
Beginning Balance	108,568	36,641	36,641	36,641	-	n/a	n/a
Revenues Less Expenditures	(71,927)	(36,641)	(18,321)	(36,641)	-	n/a	n/a
Ending Balance	<u>\$ 36,641</u>	<u>\$ -</u>	<u>\$ 18,321</u>	<u>\$ -</u>	<u>\$ -</u>	n/a	n/a

RISK MANAGEMENT RESERVE - 515

Finance & Budget Director

Cindy Epperson

DEFINITION

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

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

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 661, 662, 663, 665, 667 & 669.

AUTHORIZED PERSONNEL

Risk Management funds 5.95 FTE's that are included in other divisions' Authorized Personnel Charts. Purchasing (670) includes .50 FTE (Purchasing Assistant), City Clerks (014) includes 0.60 FTE's (Public Records Officer) and Legal (017) includes 4.85 FTE's (Attorneys and Legal Assistants).

BUDGET SUMMARY

Dept 515 Risk Management Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
661 Legal	\$ 1,772,391	\$ 1,548,370	\$ 872,133	\$ 1,391,651	\$ 1,498,381	96.8%	107.7%
662 Administration	191,991	176,781	122,336	145,781	173,000	97.9%	118.7%
663 Insurance & Bond Premium	1,467,970	1,519,400	1,509,644	1,517,335	1,572,000	103.5%	103.6%
665 Claims Paid	438,745	1,350,000	217,727	300,000	450,000	33.3%	150.0%
667 Case Settlements	503,068	920,000	1,940,204	1,966,014	120,000	13.0%	6.1%
669 Internal City Claims	310,828	150,313	75,157	150,313	100,000	66.5%	66.5%
Total Expenditures	<u>\$ 4,684,994</u>	<u>\$ 5,664,864</u>	<u>\$ 4,737,201</u>	<u>\$ 5,471,094</u>	<u>\$ 3,913,381</u>	69.1%	71.5%

Dept 515 Risk Management Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Rev Summary By Type	Actual	Amended Budget	Actual 9/30/2016	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
360 Miscellaneous Revenues	3,610,225	3,800,000	3,518,507	3,800,000	3,984,528	104.9%	104.9%
380 Nonrevenues (interfund loan)	-	1,000,000	-	1,000,000	-	n/a	n/a
390 Other Financing Sources	281,345	94,000	20,000	94,000	94,000	100.0%	100.0%
Total Revenues	<u>3,891,570</u>	<u>4,894,000</u>	<u>3,538,507</u>	<u>4,894,000</u>	<u>4,078,528</u>	83.3%	83.3%

Fund Balance

Beginning Balance	1,526,667	733,243	733,243	733,243	156,149	21.3%	21.3%
Revenues Less Expenditures	<u>(793,424)</u>	<u>(770,864)</u>	<u>(1,198,694)</u>	<u>(577,094)</u>	<u>165,147</u>	21.4%	28.6%
Ending Balance	<u>\$ 733,243</u>	<u>\$ (37,621)</u>	<u>\$ (465,451)</u>	<u>\$ 156,149</u>	<u>\$ 321,296</u>	854.0%	205.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 417,036	\$ 535,405	\$ 330,905	\$ 440,370	\$ 545,712	101.9%	13.9%
200 Benefits	<u>123,817</u>	<u>174,965</u>	<u>101,257</u>	<u>153,281</u>	<u>173,669</u>	99.3%	4.4%
Sub-Total Salaries & Benefits	540,853	710,370	432,161	593,651	719,381	101.3%	18.4%
300 Operating Supplies	6,223	8,500	3,636	8,500	8,500	100.0%	0.2%
400 Professional Svcs & Chgs	<u>4,137,918</u>	<u>4,945,994</u>	<u>4,301,403</u>	<u>4,868,943</u>	<u>3,185,500</u>	64.4%	81.4%
Total Expenditures	<u>\$4,684,994</u>	<u>\$5,664,864</u>	<u>\$4,737,201</u>	<u>\$5,471,094</u>	<u>\$3,913,381</u>	69.1%	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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
661 Legal							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 405,297	\$ 531,725	\$ 330,469	\$ 437,885	\$ 541,082	101.8%	123.6%
120 Overtime	3,201	3,500	-	-	2,000	57.1%	n/a
130 Special Pay	2,508	180	436	485	630	350.0%	129.9%
140 Retire/Term Cashout	6,029	-	-	2,000	2,000	n/a	100.0%
Total	417,036	535,405	330,905	440,370	545,712	101.9%	123.9%
200 Benefits	123,817	174,965	101,257	153,281	173,669	99.3%	113.3%
300 Operating Supplies							
310 Office & Oper Supplies	3,394	3,500	2,077	3,500	3,500	100.0%	100.0%
350 Small Tools & Equip	2,829	5,000	1,560	5,000	5,000	100.0%	100.0%
Total	6,223	8,500	3,636	8,500	8,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	1,210,177	810,000	427,876	770,000	750,000	92.6%	97.4%
430 Trans & Training	1,168	4,000	1,139	3,000	4,000	100.0%	133.3%
490 Miscellaneous	13,970	15,500	7,320	16,500	16,500	106.5%	100.0%
Total	1,225,315	829,500	436,335	789,500	770,500	92.9%	97.6%
Total Expenditures	<u>\$ 1,772,391</u>	<u>\$ 1,548,370</u>	<u>\$ 872,133</u>	<u>\$ 1,391,651</u>	<u>\$ 1,498,381</u>	96.8%	107.7%

Administration - 662

Expenses incurred for an external claims adjustor (if needed) are included in this function – also included are:

	2015	2016 Est	2017
Insurance Broker Fees	\$104,000	\$52,000	\$78,000
City Service Charge	87,410	93,781	95,000
Claims Adjustor	581	-	-
Total	<u>\$191,991</u>	<u>\$145,781</u>	<u>\$173,000</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
662 Administration							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 191,991	\$ 176,781	\$ 122,336	\$ 145,781	\$ 173,000	97.9%	118.7%

Insurance & Bond Premiums - 663

This function reflects the estimated cost of purchasing insurance coverage including: a) property insurance (including boiler and machinery), b) liability insurance, and c) employee surety bonds.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
663 Insurance & Bond Premium	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
460 Insurance	\$1,467,970	\$1,519,400	\$1,509,644	\$1,517,335	\$1,572,000	103.5%	103.6%

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 of \$1,846,014 to the ACLU was paid from this account in 2016.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
665 Claims Paid	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 438,745	\$1,350,000	\$ 217,727	\$ 300,000	\$ 450,000	33.3%	150.0%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
667 Case Settlements	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 503,068	\$ 120,000	\$ 94,190	\$ 120,000	\$ 120,000	100.0%	100.0%
490 Miscellaneous	-	800,000	1,846,014	1,846,014	-	n/a	n/a
Total Expenditures	<u>\$ 503,068</u>	<u>\$ 920,000</u>	<u>\$1,940,204</u>	<u>\$1,966,014</u>	<u>\$ 120,000</u>	13.0%	6.1%

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 were paid from this account in 2016.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
669 Internal City Claims	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 310,828	\$ 150,313	\$ 75,157	\$ 150,313	\$ 100,000	66.5%	66.5%

Revenue

Revenues are primarily derived from operating departments and divisions for Risk Management Fund services. The 2017 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 1,526,667	\$ 733,243	\$ 733,243	\$ 733,243	\$ 156,149	21.3%	21.3%
360 Miscellaneous Revenues	3,610,225	3,800,000	3,518,507	3,800,000	3,984,528	104.9%	104.9%
380 Nonrevenues (interfund loan)	-	1,000,000	-	1,000,000	-	n/a	n/a
390 Other Financing Sources	281,345	94,000	20,000	94,000	94,000	100.0%	100.0%
Total Revenues	<u>\$ 5,418,237</u>	<u>\$ 4,627,243</u>	<u>\$ 4,271,750</u>	<u>\$ 4,627,243</u>	<u>\$ 4,234,677</u>	91.5%	91.5%

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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(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	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Transfer Out	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	100.0%	100.0%
Rev Summary By Type							
340 Chrgs f/Goods & Svcs	15,709	9,000	6,161	9,000	9,000	100.0%	100.0%
360 Miscellaneous Revenue	12,000	12,000	-	12,000	12,000	100.0%	100.0%
Total Revenues	<u>27,709</u>	<u>21,000</u>	<u>6,161</u>	<u>21,000</u>	<u>21,000</u>	100.0%	100.0%
Fund Balance							
Beginning Balance	632,022	647,731	647,731	647,731	656,731	101.4%	101.4%
Revenues Less Expenditures	<u>15,709</u>	<u>9,000</u>	<u>6,161</u>	<u>9,000</u>	<u>9,000</u>	100.0%	100.0%
Ending Balance	<u>\$647,731</u>	<u>\$656,731</u>	<u>\$653,892</u>	<u>\$656,731</u>	<u>\$665,731</u>	101.4%	101.4%

FINANCE
2017 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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(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. In accordance with governmental accounting guidance, all incoming funds are classified as amounts payable to vendors and all outgoing amounts are reductions of this liability. Therefore, there are no revenue or expenditures in this fund.

Dept 632 YakCorps Agency	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
632 Communications	\$ -	\$ 655,777	\$ 290,512	\$ 643,060	\$ 655,000	99.9%	101.9%

Rev Summary By Type

632 Communications	-	655,777	664,615	643,060	655,000	99.9%	101.9%
--------------------	---	---------	---------	---------	---------	-------	--------

Fund Balance

Beginning Balance	-	-	-	-	-	n/a	n/a
Revenues Less Expenditures	-	-	374,103	-	-	n/a	n/a
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 374,103</u>	<u>\$ -</u>	<u>\$ -</u>	n/a	n/a

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.

					2017			
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	\$ 3,750,000	\$ 315,000	\$ -	\$ 3,435,000
272	Capitol Theatre Expansion	08/28/09	12/01/32	2,055,000	485,000	235,000	-	250,000
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	215,000	215,000	-	-
281	Street Resurfacing Project	07/20/13	06/20/28	5,000,000	3,944,520	313,751	-	3,630,769
281	Infrastructure Project	08/28/08	12/01/19	2,190,000	670,000	215,000	-	455,000
281	Fire Ladder Apparatus	08/28/08	12/01/21	760,000	330,000	60,000	-	270,000
281	Fire Station West Valley	05/08/07	05/01/22	815,000	390,000	60,000	-	330,000
281	Downtown Revitalization	05/08/07	05/01/22	1,490,000	710,000	110,000	-	600,000
281	SunDome Expansion	06/17/03	12/01/23	1,430,528	472,092	78,302	-	393,790
281	Street Impr Project	06/09/14	06/01/24	13,140,000	11,090,000	1,205,000	-	9,885,000
281	Yakima Sports Complex	11/17/15	06/01/35	5,000,000	4,755,618	242,703	-	4,512,915
287	Convention Center Exp II	09/07/04	11/01/19	4,175,000	1,110,000	380,000	-	730,000
Sub-Total				47,710,528	32,902,230	3,429,756	-	29,472,474
Revenue Bonds								
486	Water Revenue Bonds	06/05/08	11/01/18	1,883,951	430,000	210,000	-	220,000
488	Wastewater Revenue Bonds	06/05/08	11/01/27	5,440,000	3,605,000	260,000	-	3,345,000
491	Irrigation Revenue Bonds	09/14/04	09/01/34	5,215,000	3,825,000	145,000	-	3,680,000
493	Wastewater Rev Bonds (B)	12/22/03	11/01/23	9,400,000	7,015,000	900,000	-	6,115,000
Sub-Total				21,938,951	14,875,000	1,515,000	-	13,360,000
Grand Total				\$69,649,479	\$47,777,230	\$4,944,756	\$ -	\$42,832,474

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

Finance & Budget Director

Cindy Epperson

DEFINITION

The Public Facilities District Convention Center (PFDCC) was created in 2001 to provide a mechanism to fund an expansion project for the Yakima Convention Center. General Obligation Bonds of \$6,735,000 were issued in June 2002 for this project. This bond issue was refunded in 2007 which resulted in debt service savings of about \$12,000 annually. These bonds are accounted for in function 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 function 816.

Function(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 12/31/17	Coupons Maturing 2017
Function 815 – Capital Improvement/Convention Center						
5/8/07 Refunding 1996 Bonds	5/1/26	\$4,910,000	\$1,160,000	\$315,000	\$3,435,000	\$147,470
Function 816 – Capital Improvement/Capitol Theatre						
8/28/09 GO Bond Series A	12/1/18	2,055,000	1,570,000	235,000	250,000	20,613
8/28/09 GO Bond Series B	12/1/32	4,980,000	-	-	4,980,000	311,130
Total		7,035,000	1,570,000	235,000	5,230,000	331,743
Fund Total		<u>\$11,945,000</u>	<u>\$2,730,000</u>	<u>\$550,000</u>	<u>\$8,665,000</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 \$462,470.

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 \$465,000, and a Federal subsidy to support debt service payments of \$101,000.

Dept 272 LTGO PFD Bonds	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
700 Debt Service Principal	\$ 500,000	\$ 520,000	\$ 295,000	\$ 520,000	\$ 550,000	105.8%	105.8%
800 Debt Service Int/Other	526,050	504,025	255,700	504,025	479,213	95.1%	95.1%
Total Expenditures	<u>1,026,050</u>	<u>1,024,025</u>	<u>550,700</u>	<u>1,024,025</u>	<u>1,029,213</u>	100.5%	100.5%
Rev Summary By Type							
330 Intergovernmental	101,218	101,500	50,745	101,436	101,000	99.5%	99.6%
390 Other Financing Sources	926,628	924,603	693,452	924,603	928,213	100.4%	100.4%
Total Revenues	<u>1,027,846</u>	<u>1,026,103</u>	<u>744,197</u>	<u>1,026,039</u>	<u>1,029,213</u>	100.3%	100.3%
Fund Balance							
Beginning Balance	161,795	163,591	163,591	163,591	165,605	101.2%	101.2%
Revenues Less Expenditures	1,796	2,078	193,497	2,014	-	n/a	n/a
Ending Balance	<u>\$ 163,591</u>	<u>\$ 165,669</u>	<u>\$ 357,088</u>	<u>\$ 165,605</u>	<u>\$ 165,605</u>	100.0%	100.0%

Note: The value for “390 Other Financing Sources” in the 2017 Projected Budget column is incorrect in the chart above, but has been corrected to \$927,470 in the final budget.

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.

Function(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 \$84,034.

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
River Rd/16 th /Fruitvale	05/08/07	05/01/17	\$1,765,000	\$1,550,000	\$215,000	\$-	\$5,375
Street Resurfacing	07/20/13	06/20/28	5,000,000	1,055,480	313,751	3,630,769	63,479
Infrastructure	08/28/10	12/01/19	2,190,000	1,520,000	215,000	455,000	26,263
Fire Ladder Apparatus	08/28/10	12/01/21	760,000	430,000	60,000	270,000	13,050
West Valley Fire Station	05/08/07	05/01/22	815,000	425,000	60,000	330,000	14,735
Downtown Revitalization	05/08/07	05/01/22	1,490,000	780,000	110,000	600,000	26,815
SunDome	06/17/03	12/01/23	1,430,528	958,436	78,302	393,790	68,387
Street Improvements	06/09/14	06/01/24	13,140,000	2,050,000	1,205,000	9,885,000	445,425
Yakima Sports Complex	11/17/15	06/01/35	5,000,000	244,382	242,703	4,512,916	157,297
Total			<u>\$31,590,528</u>	<u>\$9,013,298</u>	<u>\$2,499,756</u>	<u>\$20,077,474</u>	<u>\$820,826</u>

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

MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BOND DETAIL BY PROJECT DESCRIPTION

Project	Description	Revenue Sources	SU
1944	River Road and North 16 th 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

Dept 281 LTGO Various Bonds	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
700 Debt Service Principal	\$ 1,970,828	\$ 2,418,694	\$ 1,881,920	\$ 2,418,694	\$ 2,499,756	103.4%	103.4%
800 Debt Service Int/Other	967,136	818,245	429,477	818,245	820,826	100.3%	100.3%
Total Expenditures	<u>2,937,963</u>	<u>3,236,939</u>	<u>2,311,397</u>	<u>3,236,939</u>	<u>3,320,582</u>	102.6%	102.6%
Rev Summary By Type							
Transfers In	3,010,189	3,312,239	2,986,684	3,312,239	3,321,082	100.3%	100.3%
Fund Balance							
Beginning Balance	(63,492)	8,734	8,734	8,734	84,034	962.1%	962.1%
Revenues Less Expenditures	<u>72,226</u>	<u>75,300</u>	<u>675,287</u>	<u>75,300</u>	<u>500</u>	0.7%	0.7%
Ending Balance	<u>\$ 8,734</u>	<u>\$ 84,034</u>	<u>\$ 684,021</u>	<u>\$ 84,034</u>	<u>\$ 84,534</u>	100.6%	100.6%

FINANCE
2017 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.

Function(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 \$73,080.

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	\$3,065,000	\$380,000	\$730,000	\$45,465

Refunding 1996 Bonds

Dept 287 LTGO Conv Ctr Bond	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
700 Debt Service Principal	\$ 355,000	\$ 365,000	\$ -	\$ 365,000	\$ 380,000	104.1%	104.1%
800 Debt Service Int/Other	73,190	59,700	29,850	59,700	45,465	76.2%	76.2%
Total Expenditures	<u>428,190</u>	<u>424,700</u>	<u>29,850</u>	<u>424,700</u>	<u>425,465</u>	100.2%	100.2%
Rev Summary By Type							
310 Taxes	428,505	428,000	309,598	428,000	428,000	100.0%	100.0%
360 Miscellaneous Revenues	750	750	-	750	750	100.0%	100.0%
Total Expenditures	<u>429,255</u>	<u>428,750</u>	<u>309,598</u>	<u>428,750</u>	<u>428,750</u>	100.0%	100.0%
Fund Balance							
Beginning Balance	67,965	69,030	69,030	69,030	73,080	105.9%	105.9%
Revenues Less Expenditures	1,065	4,050	279,748	4,050	3,285	81.1%	81.1%
Ending Balance	<u>\$ 69,030</u>	<u>\$ 73,080</u>	<u>\$ 348,778</u>	<u>\$ 73,080</u>	<u>\$ 76,365</u>	104.5%	104.5%

2008 WATER REVENUE BONDS – 481/486

Finance & Budget Director

Cindy Epperson

DEFINITION

The Water Revenue Bond Reserve Fund (486) provides for redemption of the 2008 Water Revenue Bonds from Water Operating revenues. Revenue bond issues have reserve requirements set forth in bond covenants.

Function(s): 853.

EXPLANATORY NARRATIVE

This bond redemption fund has an estimated balance at the end of 2016 of \$367,080, 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	\$1,453,951	\$210,000	\$220,000	\$21,500

Included in the chart below are the totals for both the revenues and expenditures in this fund.

Dept 486 Water Rev Bond	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	2015 Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
700 Debt Service Principal	\$ 200,000	\$ 205,000	\$ -	\$ 205,000	\$ 210,000	102.4%	102.4%
800 Debt Service Int/Other	37,700	29,700	14,850	29,700	21,500	72.4%	72.4%
Total Expenditures	<u>237,700</u>	<u>234,700</u>	<u>14,850</u>	<u>234,700</u>	<u>231,500</u>	98.6%	98.6%
Rev Summary By Type							
Transfers In	238,125	235,125	117,350	235,400	231,500	98.5%	98.3%
Fund Balance							
Beginning Balance	365,955	366,380	366,380	366,380	367,080	100.2%	100.2%
Revenues Less Expenditures	425	425	102,500	700	-	0.0%	0.0%
Ending Balance	<u>\$ 366,380</u>	<u>\$ 366,805</u>	<u>\$ 468,880</u>	<u>\$ 367,080</u>	<u>\$ 367,080</u>	100.1%	100.0%

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.

Function(s): 854.

EXPLANATORY NARRATIVE

This bond redemption fund shows an estimated balance at the end of 2016 of \$425, and is in compliance with bond covenants.

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	\$1,835,000	\$260,000	\$3,345,000	\$151,813

Included in the chart below are the totals for both the revenues and expenditures in this fund.

Dept 488 WW 2008 Rev Bond	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	2015 Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
700 Debt Service Principal	\$ 240,000	\$ 250,000	\$ -	\$ 250,000	\$ 260,000	104.0%	104.0%
800 Debt Service Int/Other	171,413	161,813	80,906	161,813	151,813	93.8%	93.8%
Total Expenditures	<u>411,413</u>	<u>411,813</u>	<u>80,906</u>	<u>411,813</u>	<u>411,813</u>	100.0%	100.0%
Rev Summary By Type							
Transfers In	411,413	411,813	308,859	411,813	411,813	100.0%	100.0%
Fund Balance							
Beginning Balance	(1)	-	-	-	-	n/a	n/a
Revenues Less Expenditures	<u>1</u>	<u>-</u>	<u>227,953</u>	<u>-</u>	<u>-</u>	n/a	n/a
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,953</u>	<u>\$ -</u>	<u>\$ -</u>	n/a	n/a

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.

Function(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. In 2015, the City did retain a reserve fund (489) with revenue of \$1,000 that is not specifically linked to any other bonds. The bond redemption fund balance (491) at the end of 2016 is \$34,814.

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	\$1,390,000	\$145,000	\$3,680,000	\$177,141

Dept 491 Irr Rev Bond	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
700 Debt Service Principal	\$ 130,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 145,000	107.4%	107.4%
800 Debt Service Int/Other	187,741	182,541	182,541	182,541	177,141	97.0%	97.0%
Total Expenditures	<u>317,741</u>	<u>317,541</u>	<u>317,541</u>	<u>317,541</u>	<u>322,141</u>	101.4%	101.4%
Rev Summary By Type							
Transfers In	318,742	318,542	317,541	317,542	317,542	99.7%	100.0%
Fund Balance							
Beginning Balance	33,812	34,813	34,813	34,813	34,814	100.0%	100.0%
Revenues Less Expenditures	1,001	1,001	-	1	(4,599)	459.5%	n/a
Ending Balance	<u>\$ 34,813</u>	<u>\$ 35,814</u>	<u>\$ 34,813</u>	<u>\$ 34,814</u>	<u>\$ 30,215</u>	84.4%	86.8%

2012 WASTEWATER REVENUE BONDS – 493

Finance & Budget Director

Cindy Epperson

DEFINITION

Fund 493 provides for redemption of Wastewater Revenue Bonds from Wastewater Operating revenues. Revenue bonds were issued in May 2012 for \$9,400,000 with a 20-year repayment term.

Function(s): 857 & 858.

EXPLANATORY NARRATIVE

This bond redemption fund has an estimated balance at the end of 2016 of \$1,619,148 and is in compliance with reserve requirements set forth in bond covenants.

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	\$2,385,000	\$900,000	\$6,115,000	\$262,300

Included in the following chart are the total revenues and expenditures for this fund.

Dept 493 WW 2003 Rev Bond	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	2015 Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
700 Debt Service Principal	\$ 865,000	\$ 885,000	\$ -	\$ 885,000	\$ 900,000	101.7%	101.7%
800 Debt Service Int/Other	300,300	280,000	140,000	280,000	262,300	93.7%	93.7%
Total Expenditures	<u>1,165,300</u>	<u>1,165,000</u>	<u>140,000</u>	<u>1,165,000</u>	<u>1,162,300</u>	99.8%	99.8%
Rev Summary By Type							
360 Miscellaneous Revenues	700	700	-	1,425	1,000	n/a	70.2%
Transfers In	<u>1,165,300</u>	<u>1,165,000</u>	<u>873,750</u>	<u>1,165,000</u>	<u>1,165,000</u>	100.0%	100.0%
Total Revenues	<u>1,166,000</u>	<u>1,165,700</u>	<u>873,750</u>	<u>1,166,425</u>	<u>1,166,000</u>	100.0%	100.0%
Fund Balance							
Beginning Balance	1,618,148	1,618,148	1,618,148	1,618,148	1,619,573	100.1%	100.1%
Revenues Less Expenditures	700	700	733,750	1,425	3,700	n/a	259.6%
Ending Balance	<u>\$1,618,148</u>	<u>\$1,618,848</u>	<u>\$2,351,898</u>	<u>\$1,619,573</u>	<u>\$1,623,273</u>	100.3%	100.2%

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.

Section / Description	Fund / Dept	2015 Actual	2016 Amended Budget	2017 Prelim Budget
City Management				
Association of Washington Cities (Council)	GF	\$ 63,904	\$ 64,641	\$ 65,177
Economic Development				
Downtown Association of Yakima (DAY)	GF/ED	123,333	133,333	133,333
Downtown PBIA Assessment	CBD Cap	50,000	40,000	50,000
Yakima County Development Association (YCDA)	Econ Dev	33,000	33,000	33,000
State Fair Park - SunDome (GF contribution only)	GF/ED	25,000	-	-
CED Total		231,333	206,333	216,333
Fire				
Yakima 4th of July Committee	GF/ED	20,000	20,000	20,000
Outside & Intergovernmental Agencies				
Yakima Regional Clean Air Agency (YRCAA)	GF/IG	27,786	37,232	37,288
Yakima Co. Div. of Alcohol & Other Substance Abuse Svcs	GF/IG	10,171	25,000	26,000
Yakima Valley Conference of Governments (YVCOG)	GF/IG	34,665	51,823	52,104
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	-
District Court	GF/IG	672	800	800
General Fund Total		147,989	189,551	155,287
Grand Total		<u>\$ 463,226</u>	<u>\$ 480,525</u>	<u>\$ 456,797</u>

Legend:

GF = General Fund

ED = Economic Development

IG = Intergovernmental

FINANCE
2017 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).

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 567, 569, 575, 587, 591, 593 & 804.

BUDGET SUMMARY

Dept 590/804 Intergovernmental	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
567 Clean Air	37,048	37,232	27,924	37,232	37,288	100.2%	100.2%
569 Division of Alcoholism	22,430	25,000	12,477	25,000	26,000	104.0%	104.0%
575 Council of Governments	45,136	51,823	41,103	51,823	52,104	100.5%	100.5%
587 Interlocal Agreement Cnty	39,095	39,095	39,095	39,095	39,095	100.0%	100.0%
591 Court Costs	744	800	356	800	800	100.0%	100.0%
804 CERB Loan	35,601	35,601	35,601	35,601	-	n/a	n/a
Total Expenditures	<u>\$ 180,054</u>	<u>\$ 189,551</u>	<u>\$ 156,556</u>	<u>\$ 189,551</u>	<u>\$ 155,287</u>	81.9%	81.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
400 Other Services/Charges	\$ 45,880	\$ 52,623	\$ 41,459	\$ 52,623	\$ 52,904	100.5%	34.1%
500 Intergovernmental Svcs	98,572	101,327	79,496	101,327	102,383	101.0%	65.9%
700 Debt Service Principal	31,986	33,745	33,745	33,745	-	n/a	n/a
800 Debt Service Int/Other	3,615	1,856	1,856	1,856	-	n/a	n/a
Total Expenditures	<u>\$ 180,054</u>	<u>\$ 189,551</u>	<u>\$ 156,556</u>	<u>\$ 189,551</u>	<u>\$ 155,287</u>	81.9%	100.0%

EXPLANATORY NARRATIVE

Clean Air - 567

This function 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
567 Clean Air	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
500 Intergovernmental Svcs	\$ 37,048	\$ 37,232	\$ 27,924	\$ 37,232	\$ 37,288	100.2%	100.2%

Division of Alcoholism - 569

This function 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
569 Division of Alcoholism	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
500 Intergovernmental Svcs	\$ 22,430	\$ 25,000	\$ 12,477	\$ 25,000	\$ 26,000	104.0%	104.0%

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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
575 Council of Governments	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$ 45,136	\$ 51,823	\$ 41,103	\$ 51,823	\$ 52,104	100.5%	100.5%

Interlocal Agreement – County - 587

This function 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
587 Interlocal Agreement Cnty	Actual	Budget	09/30/16	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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
591 Court Costs	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$ 744	\$ 800	\$ 356	\$ 800	\$ 800	100.0%	100.0%

CERB Loan - 804

This function 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
804 CERB Loan	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
700 Debt Service Principal	\$ 31,986	\$ 33,745	\$ 33,745	\$ 33,745	\$ -	n/a	n/a
800 Debt Service Int/Other	3,615	1,856	1,856	1,856	-	n/a	n/a
Total Expenditures	<u>\$ 35,601</u>	<u>\$ 35,601</u>	<u>\$ 35,601</u>	<u>\$ 35,601</u>	<u>\$ -</u>	n/a	n/a

COMMUNITY DEVELOPMENT

2017 Budgeted Staffing Levels

J. DAVENPORT

Director of Community Development

31.00 Positions

R. IBARRA

Administrative Assistant

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

PLANNING

5.00 Positions

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

Preparation of:
UAZO Amendments
Subdivision Ordinance
Amendments

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

PLANNING - 210
GENERAL FUND

Community Development Director
Supervising Planner

Joan Davenport
Jeffery Peters

DEFINITION

This department is responsible for both current planning and long range land use actions. Current Planning tasks for Land Use Reviews are a major function of this division. Most permit processes are regulatory and require public participation, public notice and permitting steps defined in State law. Ensuring the City of Yakima complies with 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 this 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 Yakima Comprehensive Plan Update is due in June 2017.

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

Strategic Initiatives

- The division requested consideration of a Reorganization in 2017 in order to create a Planning Manager position. The Director of Community Development has a dual role as Planning Manager, which diminishes the ability to supervise and guide the Division. Due to a delay in hiring, the fiscal impact would be neutral in 2017, but \$23,300 in 2018.
- A second Strategic Initiative in 2017 was to increase land use application fees to a proposed threshold of 50% of the processing costs. This measure would raise approximately \$50,000 annually. The most critical issue is to recover a larger share of the costs of the Hearing Examiner.

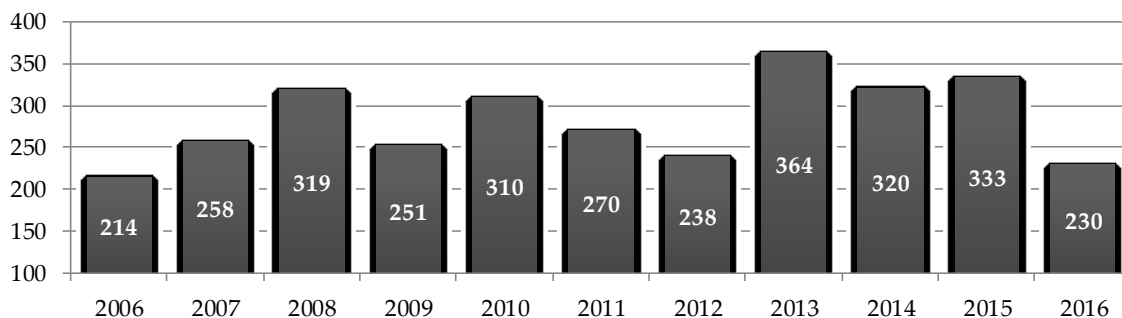
Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

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

PERFORMANCE STATISTICS

Urban Area Hearings Examiner	2015 Actual	2016 Actual	2017 Prelim
Class (3)	8	9	10
Permit Type / Description			
Administrative Adjustment	11	18	14
Amended Binding Site Plan	1	-	-
Appeal to City Council	-	3	-
Appeal to Hearing Examiner	3	3	-
Class 1 Review	76	69	61
Class 2 Review	20	18	16
Class 3 Review	6	5	5
Comprehensive Plan Amendment	3	9	n/a
Critical Areas Review	5	3	1
Final Binding Site Plan	1	-	-
Final Long Plat	2	7	-
Final Short Plat	8	9	3
Interpretation	1	-	-
Modification	23	8	9
Non-Conforming Use / Structure	1	-	-
Planned Development	1	1	1
Preliminary Binding Site Plan	-	-	1
Preliminary Long Plat	-	4	5
Preliminary Short Plat	8	14	6
Referral to Hearing Examiner	1	1	1
Rezone	4	9	1
Right of Way Vacation	2	2	3
SEPA Environmental Review	30	36	20
Shoreline Development Permit	2	2	-
Short Plat Alteration or Easement Release	-	2	2
Short Plat Exemption	28	40	24
Special Event Permit Application	50	49	40
Text Amendment	5	4	1
Traffic Concurrency Review	8	12	6
Wireless Communication Facility / Cell Tower	20	5	10
Total	320	333	230

LAND USE APPLICATIONS BY YEAR



AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1150	Director of Community Development	1.00	1.00	1.00
3311	Assistant Planner	1.00	1.00	1.00
3321	Associate Planner	1.00	1.00	1.00
3322	Senior Planner ⁽¹⁾	1.00	0.00	0.00
7122	Department Assistant II	1.00	1.00	1.00
11201	Supervising Planner	1.00	1.00	1.00
11601	Community Development Admin Asst.	1.00	1.00	1.00
Total Personnel ⁽³⁾		7.00	6.00	6.00

(1) The Senior Planner was deleted mid-year 2016 due to budget reductions.

(2) 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	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
213 Land Use Regulation	\$ 33,988	\$ 30,000	\$ 14,028	\$ 25,000	\$ 30,000	100.0%	120.0%
216 Comprehensive Planning	351,408	428,369	289,229	401,507	431,717	100.8%	107.5%
219 Administration	149,804	199,815	145,113	198,816	207,998	104.1%	104.6%
Total Expenditures	<u>\$ 535,201</u>	<u>\$ 658,184</u>	<u>\$ 448,370</u>	<u>\$ 625,322</u>	<u>\$ 669,715</u>	101.8%	107.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 336,140	\$ 395,340	\$ 265,142	\$ 371,752	\$ 414,210	104.8%	61.8%
200 Benefits	117,425	130,747	86,554	128,215	146,965	112.4%	21.9%
Sub-Total Salaries & Benefits	453,565	526,087	351,696	499,967	561,175	106.7%	83.8%
300 Operating Supplies	4,585	5,100	2,118	3,100	4,100	80.4%	0.6%
400 Other Services/Charges	77,051	126,997	94,557	122,255	104,440	82.2%	15.6%
Total Expenditures	<u>\$ 535,201</u>	<u>\$ 658,184</u>	<u>\$ 448,370</u>	<u>\$ 625,322</u>	<u>\$ 669,715</u>	101.8%	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 four-year professional services contracts. The billing rate for professional services of the Hearing Examiner is \$140 per hour and the Examiner Pro-Tem is \$130 per hour.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
213 Land Use Regulation	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 33,988	\$ 30,000	\$ 14,028	\$ 25,000	\$ 30,000	100.0%	120.0%

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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
216 Comprehensive Planning	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 220,475	\$ 241,744	\$ 155,517	\$ 215,516	\$ 256,174	106.0%	118.9%
120 Overtime	40	-	19	120	50	n/a	41.7%
130 Special Pay	2,119	2,100	1,035	1,120	2,350	111.9%	209.8%
140 Retire/Term Cashout	1,399	2,000	991	6,500	2,000	100.0%	30.8%
Total	224,033	245,844	157,562	223,256	260,574	106.0%	116.7%
200 Benefits	82,108	84,283	52,018	81,750	96,658	114.7%	118.2%
300 Operating Supplies							
310 Office & Oper Supplies	3,904	4,000	1,738	2,000	3,000	75.0%	150.0%
350 Small Tools & Equip	659	800	440	800	800	100.0%	100.0%
Total	4,563	4,800	2,178	2,800	3,800	79.2%	135.7%
400 Other Services/Charges							
410 Professional Services	26,127	76,500	68,481	79,500	55,000	71.9%	69.2%
420 Communications	7,076	6,692	3,094	5,500	6,585	98.4%	119.7%
430 Trans & Training	1,422	2,250	419	700	2,000	88.9%	285.7%
480 Repairs & Maintenance	-	300	-	300	300	100.0%	100.0%
490 Miscellaneous	6,080	7,700	5,477	7,700	6,800	88.3%	88.3%
Total	40,705	93,442	77,471	93,700	70,685	75.6%	75.4%
Total Expenditures	<u>\$351,408</u>	<u>\$428,369</u>	<u>\$289,229</u>	<u>\$401,507</u>	<u>\$431,717</u>	100.8%	107.5%

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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
219 Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 108,601	\$ 145,956	\$ 106,944	\$ 145,956	\$ 150,096	102.8%	102.8%
120 Overtime	239	300	-	300	300	100.0%	100.0%
130 Special Pay	848	1,439	635	1,439	1,439	100.0%	100.0%
140 Retire/Term Cashout	2,419	1,800	-	800	1,800	100.0%	225.0%
Total	112,108	149,495	107,580	148,495	153,635	102.8%	103.5%
200 Benefits	35,316	46,465	34,536	46,465	50,308	108.3%	108.3%
300 Operating Supplies							
310 Office & Oper Supplies	22	100	18	100	100	100.0%	100.0%
350 Small Tools & Equip	-	200	(78)	200	200	100.0%	100.0%
Total	22	300	(60)	300	300	100.0%	100.0%
400 Other Services/Charges							
430 Trans & Training	793	1,305	1,161	1,305	1,305	100.0%	100.0%
480 Repairs & Maintenance	-	200	-	-	200	100.0%	n/a
490 Miscellaneous	1,565	2,050	1,896	2,250	2,250	109.8%	100.0%
Total	2,358	3,555	3,057	3,555	3,755	105.6%	105.6%
Total Expenditures	<u>\$ 149,804</u>	<u>\$ 199,815</u>	<u>\$ 145,113</u>	<u>\$ 198,816</u>	<u>\$ 207,998</u>	104.1%	104.6%

Dedicated Revenue

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
320 Licenses And Permits	\$ 7,950	\$ 11,000	\$ 4,770	\$ 7,000	\$ 7,000	63.6%	100.0%
340 Chrgs f/Goods & Svcs	50,900	50,500	27,525	40,000	90,000	178.2%	225.0%
Total Revenues	<u>\$ 58,850</u>	<u>\$ 61,500</u>	<u>\$ 32,295</u>	<u>\$ 47,000</u>	<u>\$ 97,000</u>	157.7%	206.4%

COMMUNITY DEVELOPMENT
2017 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. Beginning in 2016, the issuance of dog licenses was transferred to the Utility Services Division.

Strategic Initiative

There were no proposed strategic initiatives for this account for 2017.

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

PERFORMANCE STATISTICS

	2014 Actual	2015 Actual	2016 Prelim
Licenses			
Dog Licenses Issued	971	1192	N/A
Business Licenses	5,039	5,778	5,247
Regulatory Licenses	471	545	407
Amusement Devices	11	9	6
Penalties on Business Licenses	<u>564</u>	<u>547</u>	<u>543</u>
Total	7,056	8,071	6,203
Dangerous Building Repair and Demolition			
Abatement Charges/Appeals	53	21	16
Code Administration			
Building Permits	1,098	1,094	943
Fire Permits	125	138	115
Mechanical Permits	563	521	462
Plumbing Permits	416	590	455
Sign Permits	108	190	140
Plan Review Fees	539	668	585
Water / Sewer Application Processing Fee	154	226	190
Examinations	12	4	10
Right-of-Way Use Permits	<u>14</u>	<u>15</u>	<u>14</u>
Total	3,029	3,446	2,914

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1252	Code Administration Manager	1.00	1.00	1.00
4315	Plans Examiner II	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	1.00	1.00	1.00
Total Personnel⁽¹⁾		17.00	17.00	17.00

(1) Code Administration funds 1.17 FTE's in Environmental Planning (021) and 1.00 FTE in Neighborhood Development and has 1.75 FTE's funded by Wastewater (473), Water (474), and Irrigation (475).

BUDGET SUMMARY

Dept 220 Code Administration	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016 Amended	Actual	2016 Estimated	2017 Projected	% Chng from	% Chng from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
223 AC Crim Just Sls Tx .3%	\$ 56,163	\$ 82,222	\$ 64,034	\$ 85,637	\$ 93,125	113.3%	108.7%
223 Animal Control	220,236	258,000	167,943	240,000	258,340	100.1%	107.6%
225 Dang Bldg Repair & Demo	64,780	54,000	25,153	49,000	54,000	100.0%	110.2%
226 Permits & Licensing	151,913	190,307	128,071	177,096	163,000	85.7%	92.0%
229 Administration	1,132,926	1,270,970	900,921	1,259,642	1,308,878	103.0%	103.9%
Total Expenditures	<u>\$ 1,626,019</u>	<u>\$ 1,855,499</u>	<u>\$ 1,286,122</u>	<u>\$ 1,811,374</u>	<u>\$ 1,877,343</u>	101.2%	103.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016 Amended	Actual	2016 Estimated	2017 Projected	% Chng from	% of
Expenditure Summary By Type	Actual	Budget	9/30/2016	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 886,788	\$ 1,015,604	\$ 737,906	\$ 1,003,516	\$ 1,035,659	102.0%	55.2%
200 Benefits	343,788	414,191	276,670	409,035	414,759	100.1%	22.1%
Sub-Total Salaries & Benefits	1,230,577	1,429,795	1,014,576	1,412,551	1,450,418	101.4%	77.3%
300 Operating Supplies	27,868	28,561	19,118	24,500	25,300	88.6%	1.3%
400 Professional Svcs & Chgs	366,159	394,642	250,553	371,823	399,125	101.1%	21.3%
Transfers Out	1,416	2,500	1,876	2,500	2,500	100.0%	0.1%
Total Expenditures	<u>\$ 1,626,019</u>	<u>\$ 1,855,499</u>	<u>\$ 1,286,122</u>	<u>\$ 1,811,374</u>	<u>\$ 1,877,343</u>	101.2%	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)
	2015	2016		2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 9/30/2016	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
223 AC Crim Just Sls Tx .3%							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 28,968	\$ 46,536	\$ 35,603	\$ 47,562	\$ 52,552	112.9%	110.5%
120 Overtime	-	-	4	100	100	n/a	100.0%
130 Special Pay	503	505	-	505	750	148.5%	148.5%
140 Retire/Term Cashout	-	-	5	10	500	n/a	5000.0%
Total	29,470	47,041	35,611	48,177	53,902	114.6%	111.9%
200 Benefits	16,747	23,686	17,668	23,837	27,476	116.0%	115.3%
300 Operating Supplies							
310 Office & Oper Supplies	893	500	562	500	500	100.0%	100.0%
320 Fuel	1,661	2,200	1,587	2,200	2,200	100.0%	100.0%
Total	2,554	2,700	2,149	2,700	2,700	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	1,885	2,073	2,073	2,073	2,322	112.0%	112.0%
420 Communications	3,140	2,872	2,079	2,850	2,850	99.2%	100.0%
480 Repairs & Maintenance	951	1,350	2,578	3,500	1,375	101.9%	39.3%
Total	5,976	6,295	6,730	8,423	6,547	104.0%	77.7%
Transfers Out	1,416	2,500	1,876	2,500	2,500	100.0%	100.0%
Total Expenditures	<u>\$ 56,163</u>	<u>\$ 82,222</u>	<u>\$ 64,034</u>	<u>\$ 85,637</u>	<u>\$ 93,125</u>	113.3%	108.7%

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)
	2015	2016		2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 9/30/2016	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
223 Animal Control							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 587	\$ -	\$ -	\$ -	\$ -	n/a	n/a
320 Fuel	138	-	680	-	-	n/a	n/a
Total	725	-	680	-	-	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	219,511	258,000	167,263	240,000	258,000	100.0%	107.5%
420 Communications	-	-	-	-	340	n/a	n/a
Total	219,511	258,000	167,263	240,000	258,340	100.1%	107.6%
Total Expenditures	<u>\$ 220,236</u>	<u>\$ 258,000</u>	<u>\$ 167,943</u>	<u>\$ 240,000</u>	<u>\$ 258,340</u>	100.1%	107.6%

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. Due to budget constraints in 2017, one code compliance officer will not be filled at this time but delayed to approximately September 2017.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016		2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
225 Dang Bldg Repair & Demo	Actual	Budget	9/30/2016	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
490 Miscellaneous	\$ 64,780	\$ 54,000	\$ 25,153	\$ 49,000	\$ 54,000	100.0%	110.2%

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016		2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 9/30/2016	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
226 Permits & Licensing							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 92,654	\$ 109,126	\$ 74,520	\$ 97,243	\$ 91,574	83.9%	94.2%
120 Overtime	87	100	1	100	100	100.0%	100.0%
130 Special Pay	845	922	728	922	922	100.0%	100.0%
140 Retire/Term Cashout	868	10,622	9,228	10,300	1,000	9.4%	9.7%
Total	94,454	120,770	84,478	108,565	93,597	77.5%	86.2%
200 Benefits	38,769	53,136	27,817	47,830	42,703	80.4%	89.3%
400 Professional Svcs & Chgs							
410 Professional Services	17,441	15,000	14,763	19,000	25,000	166.7%	131.6%
430 Trans & Training	29	500	65	500	500	100.0%	100.0%
490 Miscellaneous	1,220	900	948	1,200	1,200	133.3%	100.0%
Total	18,691	16,400	15,776	20,700	26,700	162.8%	129.0%
Total Expenditures	<u>\$ 151,913</u>	<u>\$ 190,307</u>	<u>\$ 128,071</u>	<u>\$ 177,096</u>	<u>\$ 163,000</u>	85.7%	92.0%

Administration - 229

For 2016 Year-to-Date, 864 Building Permits were issued with a construction valuation of \$79,042,680, compared to the same time in 2015 when 869 building permits were issued with a construction valuation of \$65,464,543.

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). As of 2017, ONDS will no longer fund any portion of the Code Compliance Officers.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
229 Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 753,429	\$ 839,835	\$ 609,899	\$ 837,654	\$ 870,202	103.6%	103.9%
120 Overtime	299	300	-	300	300	100.0%	100.0%
130 Special Pay	6,644	4,658	6,298	6,200	10,158	218.1%	163.8%
140 Retire/Term Cashout	2,492	3,000	1,621	2,620	7,500	250.0%	286.3%
Total	762,864	847,793	617,818	846,774	888,160	104.8%	104.9%
200 Benefits	288,273	337,368	231,185	337,368	344,580	102.1%	102.1%
300 Operating Supplies							
310 Office & Oper Supplies	8,291	9,361	5,432	7,000	7,000	74.8%	100.0%
320 Fuel	10,442	10,500	7,445	9,700	10,500	100.0%	108.2%
340 Items Pchsd f/Resale	-	500	-	500	500	100.0%	100.0%
350 Small Tools & Equip	5,856	5,500	3,411	4,600	4,600	83.6%	100.0%
Total	24,588	25,861	16,289	21,800	22,600	87.4%	103.7%
400 Professional Svcs & Chgs							
410 Professional Services	13,315	6,000	3,355	6,000	5,000	83.3%	83.3%
420 Communications	22,499	22,847	11,544	20,500	20,744	90.8%	101.2%
430 Trans & Training	1,050	4,500	894	1,400	3,500	77.8%	250.0%
480 Repairs & Maintenance	15,595	14,300	11,680	15,600	14,894	104.2%	95.5%
490 Miscellaneous	4,743	12,300	8,158	10,200	9,400	76.4%	92.2%
Total	57,201	59,947	35,630	53,700	53,538	89.3%	99.7%
Total Expenditures	<u>\$ 1,132,926</u>	<u>\$ 1,270,970</u>	<u>\$ 900,921</u>	<u>\$ 1,259,642</u>	<u>\$ 1,308,878</u>	103.0%	103.9%

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	2016	2016	2016	2017	% Chng	% Chng
Dedicated Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
310 Taxes	\$ 643,194	\$ 610,000	\$ 286,242	\$ 580,000	\$ 590,000	96.7%	101.7%
320 Licenses & Permits	795,861	835,470	679,472	931,500	921,000	110.2%	98.9%
340 Chrgs f/Goods & Svcs	409,639	395,730	296,342	453,730	433,730	109.6%	95.6%
Total	<u>\$ 1,205,500</u>	<u>\$ 1,231,200</u>	<u>\$ 975,814</u>	<u>\$ 1,385,230</u>	<u>\$ 1,354,730</u>	110.0%	97.8%

NEIGHBORHOOD DEVELOPMENT - 124

*Community Development Director
ONDS Manager*

*Joan Davenport
Archie Matthews*

DEFINITION

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

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

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

2017 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 2017. 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 & 2017 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 2017, which is the third year of the five-year Consolidated Plan. The Annual Action Plan will be submitted to City Council for approval, and then sent to the Regional HUD office for acceptance. CDBG entitlement funds are awarded after the first of next year. Because the entitlement awards are estimated in this budget, the Community Development Block Grant and Home revenues, along with corresponding expenditures, may be adjusted when the awards are received.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Service Unit(s): 241 & 242.

PERFORMANCE STATISTICS

	2015 Actual	2016 Amended Budget	2017 Proposed Budget
Neighborhood Development Programs			
Community Service Programs (Youth Programs) – Contracts	1	1	1
Neighborhood Cleanup/Improvement – Sites	80	50	50
Paint Program – Homes ⁽¹⁾	20		0
Economic Development – Jobs Created	7	7	7
Public Facilities – Facilities	1	1	1
Infrastructure (Side Sewers, Water lines, etc.) – Households Assisted	0	0	0
Paint-Out-Graffiti – Hours	1,773	2,976	3,000
Paint-Out-Graffiti – Locations	7,726	6,105	6,500
Elderly / Disabled Rehab Program – Homes	100	83	90
Lead Based Paint Clearance – Properties	4	5	5
Volunteer Hours for all Programs – Hours ⁽¹⁾	7,888	6,710	7,000
CDBG Fair Housing Counseling			
Landlord/Tenant Referrals and Housing Information (Calls/walk-ins)	8,136	3,455	5,000
HOME Program			
First Time Home Ownership Subsidy – Families	2	2	2
Special Needs Housing, in Partnership with CHDO – Units	0	10	10
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	2015 Actual	2016 Amended Budget	2017 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
11401	Senior Program Supervisor	1.00	1.00	1.00
Total Personnel ⁽¹⁾		7.00	7.00	7.00

(1) Neighborhood Development has 1.00 FTE funded by Code Administration (220).

BUDGET SUMMARY

Dept 124 Comm Development	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
241 ONDS Programs	\$ 1,235,081	\$ 3,159,843	\$ 721,580	\$ 3,158,088	\$ 1,316,615	41.7%	41.7%
242 Administration	173,057	189,620	129,119	185,363	170,128	89.7%	91.8%
Total Expenditures	<u>1,408,139</u>	<u>3,349,462</u>	<u>850,699</u>	<u>3,343,451</u>	<u>1,486,742</u>	44.4%	44.5%
Rev Summary by Type							
330 Intergov't Revenues	1,287,796	3,158,408	171,644	3,230,629	1,312,936	41.6%	40.6%
360 Miscellaneous Revenues	187,367	180,478	227,559	253,516	168,932	93.6%	66.6%
Total Revenues	<u>1,475,163</u>	<u>3,338,886</u>	<u>399,203</u>	<u>3,484,145</u>	<u>1,481,868</u>	44.4%	42.5%
Fund Balance							
Beginning Balance	830,029	897,054	897,054	897,054	1,037,748	115.7%	115.7%
Revenues Less Expenditures	67,025	(10,576)	(451,496)	140,694	(4,874)	46.1%	(3.5%)
Ending Balance	<u>\$ 897,054</u>	<u>\$ 886,478</u>	<u>\$ 445,558</u>	<u>\$ 1,037,748</u>	<u>\$ 1,032,873</u>	116.5%	99.5%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 359,727	\$ 375,182	\$ 266,060	\$ 370,341	\$ 383,665	102.3%	25.8%
200 Personnel Benefits	132,951	136,855	99,770	140,235	152,823	111.7%	10.3%
Sub-Total Salaries & Benefits	492,678	512,037	365,830	510,576	536,488	104.8%	36.1%
300 Supplies	16,220	18,638	10,497	18,238	19,198	103.0%	1.3%
400 Other Services/Charges	899,240	2,818,787	474,372	2,814,637	931,056	33.0%	62.6%
Total Expenditures	<u>\$ 1,408,139</u>	<u>\$ 3,349,462</u>	<u>\$ 850,699</u>	<u>\$ 3,343,451</u>	<u>\$ 1,486,742</u>	44.4%	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)	2017 Program Expenses	2017 Program Delivery Expenses	2017 Admin	2017 Total Estimated Expenses
CDBG Single Family Rehabilitation 570.202(b)				
Senior/Disabled Rehabilitation	\$351,142	\$219,012	\$-	\$570,154
Community/Public Services 570.201(e)				
Paint-Out-Graffiti (per HUD)	15,500	25,322	-	40,822
Fair Housing Counseling 570.201(k)	4,000	21,450	-	25,450
Public Services – OIC of WA	75,000	-	-	75,000
Senior/Disabled Energy Assistance Program	4,900	-	-	4,900
Total	99,400	46,772	-	146,172
Public Facilities 570.201(c)				
Southeast Community Center/Miller Park Activity Center (or other public facilities in the neighborhood)	5,000	-	-	5,000
Economic Development 570.203(b)	50,000	-	-	50,000
Administrative CDBG Costs 570.206	-	-	192,832	192,832
Grand Estimated Totals ⁽¹⁾	\$505,542	\$265,784	\$192,832	\$964,158

- (1) Program income is estimated since the figure is unknown until the money is received, throughout the year in 2016. Carry forward from 2016 will be encumbered when amount is known in spring 2017.

CDBG ESTIMATED REVENUE

Description	2017
CDBG – Current Year	\$902,258
CDBG – Program Interest Income	5,300
CDBG – Program Income	56,600
Estimated CDBG Revenues	\$964,158

Any 2016 carry forward dollars will be accounted for in the 2017 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 2017 Program
2414110	Community Service	\$146,172
2414820	Economic Development	50,000
2414820	Public Facilities	5,000
2414820	Elderly / Disabled Rehabilitation	570,154
Total of Account 400 Other Services and Charges ⁽¹⁾		\$771,326

- (1) All numbers are estimates based on the projection of "new" CDBG grant funds. In addition, what money remains unspent at the end of 2016 in a line item is carried forward into the following year, 2017. 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 2017 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 2017 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 3rd Street Affordable Housing project - the construction of approximately 14 single family residential houses within the development located along N. 3rd Street between "S" street and "T" street. This development is in conjunction with two Community Housing Development Organizations, OIC of Washington and Habitat for Humanity. OIC of Washington 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	2017
HUD HOME Program	\$410,678
HOME Program Interest Income	13,000
HOME Program Income	71,272
HOME Revenue Totals:	\$494,950

HOME ESTIMATED EXPENDITURES

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

Home Project Categories	Program Expenses	Program Delivery Expenses	2017 Admin	2017 Total Estimated Expenses
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2015 HOME Entitlement)	\$298,271	\$25,000	\$-	\$323,271
New Construction	79,045	31,154	-	110,199
Administrative HOME Costs	-	-	49,274	49,274
First Time Homebuyers	10,000	-	-	10,000
Grand Estimated Total Expenses	\$387,316	\$56,154	\$49,274	\$492,744

- (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 2017.

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) 2015 Actual	(2) 2016 Amended Budget	(3) 2016 Actual 09/30/16	(4) 2016 Estimated Year-End	(5) 2017 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
241 ONDS Programs							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 264,275	\$ 271,600	\$ 196,908	\$ 271,600	\$ 295,988	109.0%	109.0%
120 Overtime	-	600	-	150	600	100.0%	400.0%
130 Special Pay	2,427	4,730	1,683	339	4,730	100.0%	1395.3%
140 Retire/Term Cashout	1,517	1,560	1,034	1,560	1,391	89.2%	89.2%
Total	268,219	278,490	199,625	273,649	302,709	108.7%	110.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
241 ONDS Programs							
200 Personnel Benefits	100,700	102,311	75,734	105,797	118,455	115.8%	112.0%
300 Supplies							
310 Office & Oper Supplies	4,593	4,498	2,273	4,498	4,498	100.0%	100.0%
320 Fuel Consumed	3,320	3,000	2,088	3,000	3,000	100.0%	100.0%
350 Small Tools & Equip	606	1,200	-	800	800	66.7%	100.0%
Total	8,520	8,698	4,361	8,298	8,298	95.4%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	213,162	156,600	92,781	156,600	95,100	60.7%	60.7%
420 Communications	5,046	4,448	2,792	4,448	1,239	27.9%	27.9%
480 Repairs & Maintenance	639,435	2,609,296	346,287	2,609,296	790,814	30.3%	30.3%
Total	857,643	2,770,344	441,860	2,770,344	887,153	32.0%	32.0%
Total Expenditures	<u>\$ 1,235,081</u>	<u>\$ 3,159,843</u>	<u>\$ 721,580</u>	<u>\$ 3,158,088</u>	<u>\$ 1,316,615</u>	41.7%	41.7%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
242 Administration							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 89,405	\$ 93,831	\$ 64,938	\$ 93,831	\$ 79,583	84.8%	84.8%
130 Special Pay	2,104	2,861	1,497	2,861	1,373	48.0%	48.0%
Total	91,508	96,692	66,435	96,692	80,956	83.7%	83.7%
200 Personnel Benefits	32,250	34,544	24,036	34,438	34,368	99.5%	99.8%
300 Supplies							
310 Office & Oper Supplies	1,231	4,740	2,397	4,740	5,100	107.6%	107.6%
320 Fuel	2,095	2,300	1,444	2,300	2,300	100.0%	100.0%
350 Small Tools & Equip	4,375	2,900	2,294	2,900	3,500	120.7%	120.7%
Total	7,701	9,940	6,136	9,940	10,900	109.7%	109.7%
400 Professional Svcs & Chgs							
410 Professional Services	15,444	14,620	14,555	14,620	16,362	111.9%	111.9%
420 Communications	7,043	4,200	4,287	5,450	3,639	86.6%	66.8%
430 Trans & Training	829	3,000	2,240	4,000	3,000	100.0%	75.0%
440 Advertising	692	3,500	549	1,500	2,000	57.1%	133.3%
470 Public Utility Services	7,983	7,613	5,386	7,613	6,893	90.5%	90.5%
480 Repairs & Maintenance	3,313	7,250	3,090	5,200	5,849	80.7%	112.5%
490 Miscellaneous	6,294	8,260	2,405	5,910	6,160	74.6%	104.2%
Total	41,598	48,443	32,512	44,293	43,903	90.6%	99.1%
Total Expenditures	<u>\$ 173,057</u>	<u>\$ 189,620</u>	<u>\$ 129,119</u>	<u>\$ 185,363</u>	<u>\$ 170,128</u>	89.7%	91.8%

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)
		2016	2016	2016	2017	% Chng	% Chng
Revenue	2015 Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 830,029	\$ 897,054	\$ 897,054	\$ 897,054	\$1,037,748	115.7%	115.7%
330 Intergov't Revenues	1,287,796	3,158,408	171,644	3,230,629	1,312,936	41.6%	40.6%
360 Miscellaneous Revenues	187,367	180,478	227,559	253,516	168,932	93.6%	66.6%
Total Revenues	<u>\$2,305,193</u>	<u>\$4,235,940</u>	<u>\$1,296,257</u>	<u>\$4,381,199</u>	<u>\$2,519,616</u>	59.5%	57.5%

COMMUNITY DEVELOPMENT
2017 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. Redevelopment of the Cascade Mill Project Area will focus in 2017 on preparation for street construction and environmental clean-up. The street right of way for the future extension of Bravo Company Boulevard and East-West Corridor will be dedicated to the City for street development in two portions: the southern portion in late 2016 and the remainder in 2017. Street construction is scheduled for late 2018 – 2019. Prior to the street construction, environmental clean-up is necessary for the land fill area under the road prism.

Strategic Initiatives

The City of Yakima will utilize approximately \$1.2 million of LIFT funds in 2017 for professional services relating to the continuing preparation of engineering design plans. In addition, the private property owners are expected to dedicate approximately \$1.0 million in land value to the City of Yakima for street construction in 2017.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Unit(s): 701.

BUDGET SUMMARY

Dept 323 Rev Development Area	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
701 Revenue Development Area	\$3,092,240	\$1,500,000	\$ 403,261	\$1,177,000	\$2,168,686	144.6%	184.3%
Rev Summary by Type							
310 Taxes	1,124,617	1,000,000	566,776	1,000,000	1,000,000	100.0%	100.0%
330 Intergov't Revenues	-	-	900,000	900,000	-	n/a	n/a
Total Revenues	<u>1,124,617</u>	<u>1,000,000</u>	<u>1,466,776</u>	<u>1,900,000</u>	<u>1,000,000</u>	100.0%	52.6%
Fund Balance							
Beginning Balance	2,668,748	701,125	701,125	701,125	1,424,125	203.1%	203.1%
Revenues Less Expenditures	<u>(1,967,623)</u>	<u>(500,000)</u>	<u>1,063,515</u>	<u>723,000</u>	<u>(1,168,686)</u>	233.7%	161.6%
Ending Balance	<u>\$ 701,125</u>	<u>\$ 201,125</u>	<u>\$1,764,640</u>	<u>\$1,424,125</u>	<u>\$ 255,439</u>	127.0%	17.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$ (85,985)	\$ 700,000	\$ 88	\$ -	\$ -	n/a	0.0%
600 Capital Outlays	3,178,225	800,000	403,173	1,177,000	1,200,000	150.0%	55.3%
700 Debt Service Principal	-	-	-	-	900,000	n/a	41.5%
800 Debt Service Int/Other	-	-	-	-	68,686	n/a	3.2%
Total Expenditures	\$3,092,240	\$1,500,000	\$ 403,261	\$1,177,000	\$2,168,686	144.6%	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. The 2017 budget includes the private property dedication of right of way for additional street development, along with environmental cleanup of the former municipal landfill.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
701 Revenue Development Area	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ (86,013)	\$ 700,000	\$ -	\$ -	\$ -	n/a	n/a
440 Taxes & Assessments	28	-	88	-	-	n/a	n/a
Total	(85,985)	700,000	88	-	-	n/a	n/a
600 Capital Outlay							
610 Land	86,013	800,000	-	200,000	200,000	25.0%	100.0%
650 Construction Projects	3,092,213	-	403,173	977,000	1,000,000	n/a	102.4%
Total	3,178,225	800,000	403,173	1,177,000	1,200,000	150.0%	102.0%
700 Debt Service Principal	-	-	-	-	900,000	n/a	n/a
800 Debt Service Int/Other	-	-	-	-	68,686	n/a	n/a
Total Expenditures	\$3,092,240	\$1,500,000	\$ 403,261	\$1,177,000	\$2,168,686	144.6%	184.3%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$2,668,748	\$ 701,125	\$ 701,125	\$ 701,125	\$1,424,125	203.1%	203.1%
310 Taxes	1,124,617	1,000,000	566,776	1,000,000	1,000,000	100.0%	100.0%
330 Intergov't Revenues	-	-	900,000	900,000	-	n/a	n/a
Total Revenues	<u>\$3,793,365</u>	<u>\$1,701,125</u>	<u>\$2,167,901</u>	<u>\$2,601,125</u>	<u>\$2,424,125</u>	142.5%	93.2%

POLICE
2017 Budgeted Staffing Levels

D. RIZZI
Chief of Police
196.00 Positions

M. BASTINELLI
Public Information
Officer

T. CROFT
Administrative
Assistant

G. JONES
Captain

J. SEELY
Captain

J. SCHNEIDER
Captain

J. MORA
Police Services
Manager

**UNIFORMED
DIVISION**

98.00 + 15-25 Volunteers

Patrol Squads

Emergency Response
Reactive and Preventative
Patrol • Criminal & Traffic
Enforcement • Service
Response • K-9 Unit
GREAT Program
SRO's

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
Volunteer Programs
Crime Free Rental Housing

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
2017 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

There is one budgeted strategic initiative for this fund in 2017 - the purchase an online reporting system, in the amount of \$49,000.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

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

PERFORMANCE STATISTICS

	2015 Actual	2016 Prelim	2017 Proposed Budget
Investigation			
Part I Crimes Against Property Cleared	559	648	690
Part I Crimes Against Persons Cleared	201	304	350
Preventative Patrol			
Service Requests Received	84,830	88,230	88,000
Traffic Accidents Reported	2105	2127	2149
Officers Per 1,000 Population	1.66	1.58	1.66
UCR Part I Arrests	1139	1080	1100
All Other Arrests (except Traffic)	3373	3524	3600
Traffic Violations Cited	20,193	21,705	23,332
Police Support Services			
Commissioned Police Officers	150	148	150
Case Numbered Events Processed	55,741	57,153	59,096
Infraction Citations Processed	16,548	16,713	16,880
Property Received	7,678	8,747	9,816
Property Disposed	2,995	2,246	4,417
Events Requiring Services	55,741	57,153	59,096

	2015 Actual	2016 Prelim	2017 Proposed Budget
Detention Services			
Average Cost Per Prisoner Per Day (Yakima County DOC)	\$76.59	\$70.32	\$76.59
Elec. Home Monitoring Avg. Cost Per Monitored Individual Per Day ⁽¹⁾	\$4.30	\$4.35	\$4.19

- (1) Average cost per day – costs per monitoring type: \$2.10/day for GPS monitoring and \$6.50/day for remote breath alcohol monitoring in 2015. Cost for GPS monitoring in 2016 was \$2.20/day. Researching new vendors for 2017 that would lower daily costs.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1190	Police Chief	1.00	1.00	1.00
1295	Police Services Manager	1.00	1.00	1.00
1434	Case Specialist ⁽¹⁾	1.00	0.00	0.00
6121	Police Officer ⁽²⁾⁽³⁾	118.00	116.00	116.00
6122	Police Officer (Lateral) ⁽²⁾	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 ⁽⁴⁾	0.00	1.00	1.00
6212	Assistant Evidence Technician ⁽⁴⁾	1.00	0.00	0.00
6215	Community Services Officer	2.00	2.00	2.00
6221	Corrections Officer ⁽³⁾	11.00	10.00	10.00
6235	Corrections Admin Specialist ⁽⁵⁾	0.00	0.00	1.00
6241	Police Information Specialist	1.00	1.00	1.00
6252	Police Services Specialist I	13.00	13.00	13.00
6253	Police Services Specialist II	4.00	4.00	4.00
6256	Police Services Lead ⁽¹⁾⁽⁵⁾	4.00	5.00	4.00
6265	Crime and Intelligence Analyst	1.00	1.00	1.00
6270	Police Application Specialist	1.00	1.00	1.00
8205	Police Fleet Specialist	1.00	1.00	1.00
11701	Administrative Assistant to Police Chief	1.00	1.00	1.00
11720	Corrections Sergeant	3.00	3.00	3.00
11730	Forensic Supervisor	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel ⁽⁶⁾		197.00	194.00	194.00

- (1) In 2015, Corrections was reorganized and changed the Case Specialist position to a Police Services Lead position.
(2) Police Officer and Police Officer (Lateral) positions are interchangeable.
(3) 2 Police Officers and one Corrections Officer were deleted mid-year 2016 due to budget constraints.
(4) Assistant Evidence Technician position was upgraded the Evidence Technician mid-year 2015.
(5) A Police Services Lead was replaced with a Corrections Admin Specialist mid-year 2016.
(6) 1.0 FTE is funded by Transit (462).

BUDGET SUMMARY

Dept 310 Police	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
260 Gang Free Initiative	\$ 168,355	\$ 148,450	\$ 72,779	\$ 140,852	\$ 140,500	94.6%	99.8%
301 PD Crim Just Sls Tx .3%	1,417,878	1,376,853	858,253	1,287,905	1,324,441	96.2%	102.8%
305 Detention Services	1,432,651	1,487,893	1,140,134	1,513,351	1,580,226	106.2%	104.4%
306 Monitoring Services	164,515	108,093	33,852	46,270	46,270	42.8%	100.0%
312 Investigation	4,697,741	4,801,180	3,474,845	4,663,215	4,629,356	96.4%	99.3%
313 Preventive Patrol	10,374,593	12,514,696	9,110,450	12,489,192	13,182,710	105.3%	105.6%
314 Police Support Services	1,436,777	1,615,397	1,156,773	1,626,378	1,742,696	107.9%	107.2%
316 Fruitvale Facility	4,772	6,741	3,797	6,141	7,075	105.0%	115.2%
317 Special Operations	2,033,739	878,417	610,501	853,158	876,746	99.8%	102.8%
318 Facility Maintenance	491,332	468,074	334,117	487,451	464,399	99.2%	95.3%
319 Administration	4,230,015	4,056,514	3,151,772	4,088,124	4,125,405	101.7%	100.9%
Total Expenditures	<u>\$26,452,368</u>	<u>\$27,462,308</u>	<u>\$19,947,273</u>	<u>\$27,202,038</u>	<u>\$28,119,824</u>	102.4%	103.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 16,182,875	\$ 17,024,581	\$ 12,458,852	\$ 16,775,397	\$ 17,359,222	102.0%	61.7%
200 Benefits	4,301,006	4,913,688	3,452,347	4,906,522	5,239,247	106.6%	18.6%
Sub-Total Salaries & Benefits	20,483,881	21,938,268	15,911,200	21,681,918	22,598,469	103.0%	80.4%
300 Operating Supplies	753,929	780,500	501,958	729,520	777,500	99.6%	2.8%
400 Professional Svcs & Chgs	2,310,395	2,079,503	1,579,756	2,126,563	2,079,819	100.0%	7.4%
500 Intergovernmental Svcs	2,098,919	1,875,000	1,216,873	1,875,000	1,875,000	100.0%	6.7%
600 Capital Outlays	16,207	-	-	-	-	n/a	n/a
700 Debt Services	655,826	675,801	675,801	675,801	699,937	103.6%	2.5%
800 Debt Service Int/Other	133,211	113,236	61,687	113,236	89,100	78.7%	0.3%
Total Expenditures	<u>\$26,452,368</u>	<u>\$27,462,308</u>	<u>\$19,947,273</u>	<u>\$27,202,038</u>	<u>\$28,119,824</u>	102.4%	100.0%

EXPLANATORY NARRATIVE

In 2017, 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 10.6% and a dental insurance increase of 7.3% for employees, along with the normal roll-ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Changes for the Yakima Police Correction's Sergeants included a medical contribution increase of 11.02% and a dental insurance increase of 6.8% for employees, along with the normal roll-ups. Workers' compensation and unemployment insurance rates remained unchanged.

Gang Free Initiative – 260Sergeant 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 (\$110,000) 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. Since the departure of the GFI Coordinator in mid- 2015, the Police Department took over the collections of reports of GFI programs in 2016. The Council will be determining if they will be continuing these services under the GFI umbrella or redirecting the funds to other programs in 2017.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
260 Gang Free Initiative	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 23,405	\$ -	\$ 3,429	\$ 4,564	\$ -	n/a	n/a
130 Special Pay	250	-	-	-	-	n/a	n/a
140 Retire/Term Cashout	16,140	-	-	-	-	n/a	n/a
Total	39,796	-	3,429	4,564	-	n/a	n/a
200 Benefits	6,112	-	653	768	-	n/a	n/a
300 Operating Supplies							
310 Office & Oper Supplies	441	1,000	19	20	1,000	100.0%	5000.0%
350 Small Tools & Equip	840	2,500	732	500	2,500	100.0%	500.0%
Total	1,281	3,500	751	520	3,500	100.0%	673.1%
400 Professional Svcs & Chgs							
410 Professional Services	113,992	132,000	65,750	132,000	132,000	100.0%	100.0%
420 Communications	77	1,500	-	-	-	n/a	n/a
430 Trans & Training	1,996	2,700	-	-	-	n/a	n/a
480 Repairs & Maintenance	4,855	5,000	2,196	3,000	5,000	100.0%	166.7%
490 Miscellaneous	247	3,750	-	-	-	n/a	n/a
Total	121,166	144,950	67,946	135,000	137,000	94.5%	101.5%
Total Expenditures	\$ 168,355	\$ 148,450	\$ 72,779	\$ 140,852	\$ 140,500	94.6%	99.8%

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). Six police officer positions, as well as much of the Department's crime laboratory supplies and equipment are funded by this service unit. 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, training expenses, and other professional service needs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
301 PD Crim Just Sls Tx .3%	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 508,831	\$ 591,883	\$ 387,803	\$ 528,119	\$ 539,902	91.2%	102.2%
120 Overtime	53,341	60,000	32,550	45,000	60,000	100.0%	133.3%
130 Special Pay	34,414	30,060	20,588	32,560	33,021	109.9%	101.4%
140 Retire/Term Cashout	1,860	-	5,492	2,000	2,000	n/a	100.0%
Total	598,446	681,944	446,433	607,680	634,924	93.1%	104.5%
200 Benefits	130,944	158,417	104,904	152,733	151,646	95.7%	99.3%
300 Operating Supplies							
310 Office & Oper Supplies	5,000	5,000	-	5,000	5,000	100.0%	100.0%
320 Fuel	20,000	60,000	-	50,000	60,000	100.0%	120.0%
350 Small Tools & Equip	9,326	5,000	8,701	5,000	5,000	100.0%	100.0%
Total	34,326	70,000	8,701	60,000	70,000	100.0%	116.7%
400 Professional Svcs & Chgs							
410 Professional Services	22,268	16,492	17,488	17,492	17,872	108.4%	102.2%
430 Trans & Training	31,894	50,000	21,127	50,000	50,000	100.0%	100.0%
Total	54,162	66,492	38,615	67,492	67,872	102.1%	100.6%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	600,000	400,000	259,600	400,000	400,000	100.0%	100.0%
Total Expenditures	<u>\$ 1,417,878</u>	<u>\$ 1,376,853</u>	<u>\$ 858,253</u>	<u>\$ 1,287,905</u>	<u>\$ 1,324,441</u>	93.4%	102.8%

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 two vacant positions for most of 2016. Minimum shift staffing is required for both corrections officer and inmate safety. The vacant positions have 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
305 Detention Services	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 706,647	\$ 774,010	\$ 554,129	\$ 758,742	\$ 829,641	107.2%	109.3%
120 Overtime	82,801	60,000	63,492	60,000	60,000	100.0%	100.0%
130 Special Pay	40,494	33,024	30,558	37,024	37,600	113.9%	101.6%
140 Retire/Term Cashout	3,572	2,000	51,383	51,728	5,000	250.0%	9.7%
Total	833,515	869,035	699,562	907,494	932,241	107.3%	102.7%
200 Benefits	347,815	356,858	264,860	356,858	388,985	109.0%	109.0%
300 Operating Supplies							
310 Office & Oper Supplies	163,868	170,000	98,937	155,000	165,000	97.1%	106.5%
350 Small Tools & Equip	1,126	2,000	227	2,000	2,000	100.0%	100.0%
Total	164,994	172,000	99,165	157,000	167,000	97.1%	106.4%
400 Professional Svcs & Chgs							
410 Professional Services	86,327	90,000	76,548	92,000	92,000	102.2%	100.0%
Total Expenditures	\$ 1,432,651	\$ 1,487,893	\$ 1,140,134	\$ 1,513,351	\$ 1,580,226	106.2%	104.4%

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
306 Monitoring Services	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 64,543	\$ 44,074	\$ -	\$ -	\$ -	0.0%	n/a
120 Overtime	349	-	-	-	-	n/a	n/a
130 Special Pay	500	-	-	-	-	n/a	n/a
140 Retire/Term Cashout	34,767	-	-	-	-	n/a	n/a
Total	100,159	44,074	-	-	-	0.0%	n/a
200 Benefits	20,788	22,748	-	-	-	0.0%	n/a
400 Professional Svcs & Chgs							
410 Professional Services	42,067	40,000	32,888	45,000	45,000	112.5%	100.0%
490 Miscellaneous	1,501	1,270	965	1,270	1,270	100.0%	100.0%
Total	43,567	41,270	33,852	46,270	46,270	112.1%	100.0%
Total Expenditures	\$ 164,515	\$ 108,093	\$ 33,852	\$ 46,270	\$ 46,270	42.8%	100.0%

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. The Department has agreements in effect with several Federal agencies which provides reimbursement for overtime for four officers assigned to federal task forces.

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 – This line is to lease office space to house the Federal Major Crime Task Force.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
312 Investigation	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 3,251,926	\$ 3,347,205	\$ 2,328,814	\$ 3,122,143	\$ 3,177,522	94.9%	101.8%
120 Overtime	251,993	200,000	189,434	225,000	200,000	100.0%	88.9%
130 Special Pay	203,508	203,994	165,750	223,100	222,283	109.0%	99.6%
140 Retire/Term Cashout	34,887	34,000	47,185	73,991	34,000	100.0%	46.0%
Total	3,742,314	3,785,199	2,731,182	3,644,234	3,633,805	96.0%	99.7%
200 Benefits	907,331	932,981	678,173	932,981	965,144	103.4%	103.4%
400 Professional Svcs & Chgs							
410 Professional Services	4,985	7,000	2,464	7,000	7,000	100.0%	100.0%
450 Rentals & Leases	41,431	72,000	61,306	75,000	19,407	27.0%	25.9%
480 Repairs & Maintenance	1,679	4,000	1,720	4,000	4,000	100.0%	100.0%
Total	48,096	83,000	65,489	86,000	30,407	36.6%	35.4%
Total Expenditures	<u>\$ 4,697,741</u>	<u>\$ 4,801,180</u>	<u>\$ 3,474,845</u>	<u>\$ 4,663,215</u>	<u>\$ 4,629,356</u>	96.4%	99.3%

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. In 2015, the Department implemented a successful downtown foot/bicycle patrol that operated from March through October. This program was continued through 2016 and partially funded through overtime expenses. The Department intends to keep the program in effect in 2017 and would continue to partially fund the program 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
313 Preventive Patrol	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 6,934,966	\$ 8,771,613	\$ 6,108,130	\$ 8,344,454	\$ 9,118,571	104.0%	109.3%
120 Overtime	440,204	300,000	431,761	505,000	325,000	108.3%	64.4%
130 Special Pay	280,546	277,845	241,620	311,000	321,892	115.9%	103.5%
140 Retire/Term Cashout	203,298	20,000	143,445	173,000	38,000	190.0%	22.0%
Total	7,859,013	9,369,458	6,924,956	9,333,454	9,803,463	104.6%	105.0%
200 Benefits	1,947,276	2,665,238	1,827,581	2,675,738	2,874,000	107.8%	107.4%
300 Operating Supplies							
310 Office & Oper Supplies	-	1,000	-	1,000	1,000	100.0%	100.0%
320 Fuel	265,754	230,000	188,830	195,000	230,000	100.0%	117.9%
350 Small Tools & Equip	45,993	51,000	34,244	61,000	51,000	100.0%	83.6%
Total	311,747	282,000	223,074	257,000	282,000	100.0%	109.7%
400 Professional Svcs & Chgs							
410 Professional Services	15,106	1,000	1,120	1,000	1,000	100.0%	100.0%
450 Rentals & Leases	795	2,000	-	2,000	2,000	100.0%	100.0%
480 Repairs & Maintenance	230,038	195,000	133,720	220,000	220,247	112.9%	100.1%
Total	245,939	198,000	134,840	223,000	223,247	112.8%	100.1%
600 Capital Outlay							
640 Dogs / Horses	10,618	-	-	-	-	n/a	n/a
Total Expenditures	\$ 10,374,593	\$ 12,514,696	\$ 9,110,450	\$ 12,489,192	\$ 13,182,710	105.3%	105.6%

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. This division also operates the Telephone Reporting Unit (TRU), which takes non-emergent police reports over the phone. In 2016, the Department moved from an ink fingerprint system to the Livescan digital fingerprint system. A state grant was awarded to fund this transition. Additionally, the Department contracted with an outside vendor, Buy Crash, to handle disclosure of vehicle collision reports. The Department also added electronic payment options in

2016, allowing residents to pay for reports and services by debit and credit card. In 2017, the Department will implement an online reporting system which will allow residents to complete police reports online. This change is expected to not only improve staff efficiency. Many residents are already accustomed to handling day to day business online, and this implementation is also expected to improve customer service by providing residents a 24-hour option to quickly file a report for insurance purposes.

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
314 Police Support Services							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 917,912	\$ 1,058,418	\$ 778,222	\$ 1,058,907	\$ 1,118,604	105.7%	105.6%
120 Overtime	32,954	42,000	15,456	42,000	42,000	100.0%	100.0%
130 Special Pay	22,630	24,296	19,982	24,296	29,642	122.0%	122.0%
140 Retire/Term Cashout	4,459	4,000	10,995	12,492	5,500	137.5%	44.0%
Total	977,954	1,128,715	824,654	1,137,696	1,195,745	105.9%	105.1%
200 Benefits	433,531	462,027	315,778	462,027	520,295	112.6%	112.6%
300 Operating Supplies							
310 Office & Oper Supplies	-	-	1,082	2,000	2,000	n/a	100.0%
350 Small Tools & Equip	8,449	9,000	6,804	9,000	9,000	100.0%	100.0%
Total	8,449	9,000	7,886	11,000	11,000	122.2%	100.0%
400 Professional Svcs & Chgs							
450 Rentals & Leases	13,721	10,656	5,328	10,656	10,656	100.0%	100.0%
480 Repairs & Maintenance	3,122	5,000	3,126	5,000	5,000	100.0%	100.0%
Total	16,843	15,656	8,454	15,656	15,656	100.0%	100.0%
Total Expenditures	\$ 1,436,777	\$ 1,615,397	\$ 1,156,773	\$ 1,626,378	\$ 1,742,696	107.9%	107.2%

Fruitvale Facility - 316Captain 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
316 Fruitvale Facility							
Expenses							
400 Professional Svcs & Chgs							
420 Communications	\$ 749	\$ 700	\$ 498	\$ 700	\$ 1,434	204.9%	204.9%
470 Public Utility Services	4,024	6,041	3,299	5,441	5,641	93.4%	103.7%
Total	\$ 4,772	\$ 6,741	\$ 3,797	\$ 6,141	\$ 7,075	105.0%	115.2%

Special Operations - 317 Captain Jay Seely

This unit oversees the Community Services, Crime Free Rental Housing program, Nuisance Property Abatement, and the Training Division. In 2014 a Crime and Intelligence Analyst was hired and serves in this Unit to provide statistical and tactical data analysis. In 2015, a Police Information Specialist was added to this to handle media relations and improve community outreach. In 2016, this division organized multiple community outreach events, including Coffee with a Cop, Rollcall Cookout, and National Night Out. Community Services Officers continue to coordinate presentation requests and Block Watch, and in 2016 also began responding to non-emergency calls in the field. The Training Division is responsible for scheduling in service training and ensuring all employees in the Department are in compliance with City and State training requirements. Additionally, through September of 2016, 9 police officer candidates were hired and the Training Division coordinated enrollment into the Basic Law Enforcement Academy for those recruits and monitored their progress through the Academy.

Account 120 Overtime –Most units in the division 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
317 Special Operations	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 1,364,399	\$ 605,549	\$ 450,086	\$ 609,290	\$ 631,644	104.3%	103.7%
120 Overtime	71,167	45,000	16,221	20,000	20,000	44.4%	100.0%
130 Special Pay	92,991	10,956	7,450	11,956	7,530	68.7%	63.0%
140 Retire/Term Cashout	102,074	6,000	-	6,000	6,000	100.0%	100.0%
Total	1,630,631	667,505	473,756	647,246	665,174	99.7%	102.8%
200 Benefits	376,770	170,912	129,212	170,912	183,572	107.4%	107.4%
300 Operating Supplies							
310 Office & Oper Supplies	340	1,000	-	1,000	1,000	100.0%	100.0%
350 Small Tools & Equip	-	2,000	1,024	2,000	2,000	100.0%	100.0%
Total	340	3,000	1,024	3,000	3,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	23,354	37,000	6,490	32,000	25,000	67.6%	78.1%
440 Taxes & Assessments	2,643	-	19	-	-	n/a	n/a
Total	25,998	37,000	6,509	32,000	25,000	67.6%	78.1%
Total Expenditures	<u>\$ 2,033,739</u>	<u>\$ 878,417</u>	<u>\$ 610,501</u>	<u>\$ 853,158</u>	<u>\$ 876,746</u>	99.8%	102.8%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
318 Facility Maintenance	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 66,458	\$ 65,309	\$ 47,757	\$ 79,686	\$ 70,113	107.4%	88.0%
120 Overtime	7,927	5,000	4,911	5,000	5,000	100.0%	100.0%
130 Special Pay	867	1,820	630	1,820	1,820	100.0%	100.0%
140 Retire/Term Cashout	1,384	800	1,737	800	800	100.0%	100.0%
Total	76,636	72,929	55,035	87,306	77,733	106.6%	89.0%
200 Benefits	27,177	27,903	22,670	27,903	33,174	118.9%	118.9%
300 Operating Supplies							
310 Office & Oper Supplies	48,209	45,000	27,470	45,000	45,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	23,139	50,000	28,517	50,000	50,000	100.0%	100.0%
470 Public Utility Services	207,099	197,242	139,912	197,242	183,492	93.0%	93.0%
480 Repairs & Maintenance	109,072	75,000	60,513	80,000	75,000	100.0%	93.8%
Total	339,311	322,242	228,942	327,242	308,492	95.7%	94.3%
Total Expenditures	\$ 491,332	\$ 468,074	\$ 334,117	\$ 487,451	\$ 464,399	99.2%	95.3%

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 – In 2012, a succession plan was implemented that staggered the retirement of several eligible command staff members. This allowed the Department to develop and promote commissioned officers to fill the command ranks without causing detriment to the Department by having a large number of command officers retire at the same time. There are no anticipated retirements in Administration in 2017.

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 continuing its 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
319 Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 319,196	\$ 401,502	\$ 297,179	\$ 401,502	\$ 411,917	102.6%	102.6%
120 Overtime	347	2,000	1,350	2,000	2,000	100.0%	100.0%
130 Special Pay	2,151	2,220	1,317	2,220	2,220	100.0%	100.0%
140 Retire/Term Cashout	2,717	-	-	-	-	n/a	n/a
Total	324,411	405,722	299,845	405,722	416,137	102.6%	102.6%
200 Benefits	103,261	116,604	108,516	126,604	122,431	105.0%	96.7%
300 Operating Supplies							
310 Office & Oper Supplies	145,719	161,000	129,402	161,000	161,000	100.0%	100.0%
350 Small Tools & Equip	38,865	35,000	4,485	35,000	35,000	100.0%	100.0%
Total	184,584	196,000	133,887	196,000	196,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	921,483	690,587	628,636	702,587	743,098	107.6%	105.8%
420 Communications	202,554	181,174	133,439	181,174	181,312	100.1%	100.1%
430 Trans & Training	67,174	72,000	32,963	72,000	72,000	100.0%	100.0%
450 Rentals & Leases	6,494	5,890	2,321	3,000	5,890	100.0%	196.3%
470 Public Utility Services	-	-	2,727	-	-	n/a	n/a
480 Repairs & Maintenance	3,483	4,000	1,471	2,000	4,000	100.0%	200.0%
490 Miscellaneous	123,026	120,500	113,206	135,000	120,500	100.0%	89.3%
Total	1,324,214	1,074,151	914,763	1,095,761	1,126,800	104.9%	102.8%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	1,498,919	1,475,000	957,273	1,475,000	1,475,000	100.0%	100.0%
600 Capital Outlay							
640 Machinery & Equip	5,589	-	-	-	-	n/a	n/a
700 Debt Service Principal	655,826	675,801	675,801	675,801	699,937	103.6%	103.6%
800 Debt Service Int/Other	133,211	113,236	61,687	113,236	89,100	78.7%	78.7%
Total Expenditures	<u>\$ 4,230,015</u>	<u>\$ 4,056,514</u>	<u>\$ 3,151,772</u>	<u>\$ 4,088,124</u>	<u>\$ 4,125,405</u>	101.7%	100.9%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
Dedicated Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
310 Taxes	\$ 905,824	\$ 916,500	\$ 712,804	\$ 966,300	\$ 970,500	105.9%	100.4%
320 Licenses And Permits	23,965	22,000	20,924	24,000	24,500	111.4%	102.1%
330 Intergov't Revenues	764,153	753,000	471,094	736,612	812,000	107.8%	110.2%
340 Chrgs f/Goods & Svcs	243,822	271,700	213,976	276,100	278,600	102.5%	100.9%
350 Fines and Forfeits	1,589,657	1,707,110	1,273,499	1,690,464	1,721,110	100.8%	101.8%
360 Miscellaneous Revenues	1,962	500	1,551	500	500	100.0%	100.0%
380 Nonrevenues	7,867	-	-	-	-	n/a	n/a
Total Revenues	<u>\$ 3,537,251</u>	<u>\$ 3,670,810</u>	<u>\$ 2,693,849</u>	<u>\$ 3,693,976</u>	<u>\$ 3,807,210</u>	103.7%	103.1%

POLICE
2017 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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

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

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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
152 Prosecution	\$ 126,910	\$ 139,316	\$ 106,624	\$ 138,057	\$ 153,678	110.3%	111.3%
309 NARC Investigation	158,470	250,400	98,260	218,400	218,400	87.2%	100.0%
310 GET Unit	-	12,000	-	12,000	12,000	100.0%	100.0%
313/317 Patrol/Special Ops	18,198	-	18,511	-	-	n/a	n/a
Total Expenditures	<u>303,579</u>	<u>401,716</u>	<u>223,395</u>	<u>368,457</u>	<u>384,078</u>	95.6%	104.2%
Rev Summary By Type							
330 Intergovernmental	287,508	224,000	151,531	202,390	200,000	89.3%	98.8%
340 Chrgs f/Goods & Svcs	53,005	68,000	81,889	60,000	60,000	88.2%	100.0%
360 Miscellaneous Revenues	159,708	156,000	314,940	186,000	156,000	100.0%	83.9%
Total Revenues	<u>500,221</u>	<u>448,000</u>	<u>548,360</u>	<u>448,390</u>	<u>416,000</u>	92.9%	92.8%
Fund Balance							
Beginning Balance	174,736	371,378	371,378	371,378	451,311	121.5%	121.5%
Revenues Less Expenditures	196,642	46,284	324,964	79,933	31,922	69.0%	39.9%
Ending Balance	<u>\$ 371,378</u>	<u>\$ 417,662</u>	<u>\$ 696,342</u>	<u>\$ 451,311</u>	<u>\$ 483,233</u>	115.7%	107.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 193,480	\$ 234,101	\$ 154,049	\$ 202,101	\$ 212,473	90.8%	55.3%
200 Benefits	26,235	29,184	22,298	29,675	33,173	113.7%	8.6%
Sub-Total Salaries & Benefits	219,715	263,285	176,346	231,776	245,647	93.3%	64.0%
300 Operating Supplies	29,080	18,900	3,622	18,900	18,900	100.0%	4.9%
400 Professional Svcs & Chgs	54,783	119,531	35,324	117,781	119,531	100.0%	31.1%
600 Capital Outlay	-	-	8,102	-	-	n/a	0.0%
Total Expenditures	<u>\$ 303,579</u>	<u>\$ 401,716</u>	<u>\$ 223,395</u>	<u>\$ 368,457</u>	<u>\$ 384,078</u>	95.6%	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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
152 Prosecution	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 94,534	\$ 102,101	\$ 76,816	\$ 102,101	\$ 112,473	110.2%	110.2%
120 Overtime	11	-	-	-	-	n/a	n/a
130 Special Pay	500	-	-	-	-	n/a	n/a
140 Retire/Term Cashout	-	-	4,022	-	-	n/a	n/a
Total	95,045	102,101	80,838	102,101	112,473	110.2%	110.2%
200 Benefits	26,235	29,184	22,298	29,675	33,173	113.7%	111.8%
300 Operating Supplies							
310 Office & Oper Supplies	705	500	-	500	500	100.0%	100.0%
400 Professional Svcs & Chgs							
420 Communications	1,748	3,181	951	1,431	3,181	100.0%	222.3%
430 Trans & Training	500	1,100	423	1,100	1,100	100.0%	100.0%
490 Miscellaneous	2,677	3,250	2,114	3,250	3,250	100.0%	100.0%
Total	<u>4,925</u>	<u>7,531</u>	<u>3,488</u>	<u>5,781</u>	<u>7,531</u>	100.0%	130.3%
Total Expenditures	<u>\$ 126,910</u>	<u>\$ 139,316</u>	<u>\$ 106,624</u>	<u>\$ 138,057</u>	<u>\$ 153,678</u>	110.3%	111.3%

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. In 2016, a Federal mandate temporarily suspended all forfeitures to local agencies, resulting in a slowdown of revenue. The Federal government has since lifted that mandate and forfeiture funds are again being received. (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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
309 NARC Investigation							
Expenses							
100 Salaries & Wages							
120 Overtime	\$ 80,237	\$ 132,000	\$ 54,699	\$ 100,000	\$ 100,000	75.8%	100.0%
300 Operating Supplies							
310 Office & Oper Supplies	24,008	14,400	115	14,400	14,400	100.0%	100.0%
320 Fuel Consumed	4,367	4,000	3,507	4,000	4,000	100.0%	100.0%
Total	28,376	18,400	3,622	18,400	18,400	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	49,858	100,000	31,837	100,000	100,000	100.0%	100.0%
600 Capital Outlay							
640 Machinery & Equip	-	-	8,102	-	-	n/a	n/a
Total Expenditures	<u>\$ 158,470</u>	<u>\$ 250,400</u>	<u>\$ 98,260</u>	<u>\$ 218,400</u>	<u>\$ 218,400</u>	87.2%	100.0%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
310 GET Unit							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ -	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	100.0%	100.0%

Preventative Patrol/Special Operations – 313/317

These service units are used for overtime reimbursement for emphasis on downtown foot patrol and holiday package theft, funded by a JAG grant. In 2016, targeted emphasis patrols were conducted around the city, reimbursed by grant funds.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
313/317 Patrol/Special Ops	2015	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
120 Overtime	\$ 18,198	\$ -	\$ 18,511	\$ -	\$ -	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)
		2016	2016	2016	2017	% Chng	% Chng
Revenue	2015	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 174,736	\$ 371,378	\$ 371,378	\$ 371,378	\$ 451,311	121.5%	121.5%
330 Intergovernmental	287,508	224,000	151,531	202,390	200,000	89.3%	98.8%
340 Chrgs f/Goods & Svcs	53,005	68,000	81,889	60,000	60,000	88.2%	100.0%
360 Miscellaneous Revenues	159,708	156,000	314,940	186,000	156,000	100.0%	83.9%
Total Revenues	<u>\$ 674,957</u>	<u>\$ 819,378</u>	<u>\$ 919,738</u>	<u>\$ 819,768</u>	<u>\$ 867,311</u>	105.8%	105.8%

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

The Assigned Police Vehicle (APV) program was implemented in 2014. At the time, 72 new patrol vehicles and 1 commercial vehicle enforcement vehicle were purchased, which supplemented the patrol fleet at that time. Several 2012 and 2013 vehicles were assigned as APV's. Due to the aging of those vehicles, and officers who have since become eligible for the program, the Department estimates the need to increase the police fleet by 10 additional vehicles. The police fleet includes not only patrol vehicles, but traffic motorcycles, detective vehicles, and command staff vehicles. The cost for a fully equipped patrol vehicle is approximately \$40,000, making the cost for 10 additional vehicles \$400,000.

The other strategic initiative budgeted in this fund is to complete the renovations of the vacated 911 center in the Richard A. Zais Police/Legal Center into an emergency operations center. As this would be a joint operations center, it is expected that the Fire Department and/or Emergency Operations would contribute grant funds or other funds to this project.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

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

BUDGET SUMMARY

Dept 303/333 L & J Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
301 Crim Just Sls Tx .3%	\$ 2,448	\$ 120,000	\$ -	\$ 120,000	\$ 120,000	100.0%	100.0%
301 Police Operations	282,665	486,000	273,027	486,000	486,000	100.0%	100.0%
311 Crime Prevention	47,817	-	12,295	-	-	n/a	n/a
319 Administration	101,408	87,000	24,821	87,000	87,000	100.0%	100.0%
Total Expenditures	<u>434,337</u>	<u>693,000</u>	<u>310,143</u>	<u>693,000</u>	<u>693,000</u>	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Rev Summary By Type							
310 Taxes	222,295	262,600	191,523	262,600	273,100	104.0%	104.0%
330 Intergov't Revenues	42,586	-	12,295	12,295	-	n/a	n/a
360 Miscellaneous Revenues	6,306	250	38	2,050	250	100.0%	12.2%
390 Other Financing Svcs	123,905	10,000	9,470	12,368	10,000	100.0%	80.9%
Transfers In	205,300	206,500	137,150	211,100	217,800	105.5%	103.2%
Total Revenues	<u>600,393</u>	<u>479,350</u>	<u>350,476</u>	<u>500,413</u>	<u>501,150</u>	104.5%	100.1%

Fund Balance

Beginning Balance	574,249	740,305	740,305	740,305	547,718	74.0%	74.0%
Revenues Less Expenditures	<u>166,056</u>	<u>(213,650)</u>	<u>40,333</u>	<u>(192,587)</u>	<u>(191,850)</u>	89.8%	99.6%
Ending Balance	<u>\$ 740,305</u>	<u>\$ 526,655</u>	<u>\$ 780,638</u>	<u>\$ 547,718</u>	<u>\$ 355,868</u>	67.6%	65.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
Exp Summary By Type							
300 Operating Supplies	\$ 107,720	\$ 216,000	\$ 45,800	\$ 216,000	\$ 216,000	100.0%	31.2%
400 Professional Svcs & Chgs	71,963	127,000	37,685	127,000	127,000	100.0%	18.3%
600 Capital Outlay	<u>254,653</u>	<u>350,000</u>	<u>226,657</u>	<u>350,000</u>	<u>350,000</u>	100.0%	50.5%
Total Expenditures	<u>\$ 434,337</u>	<u>\$ 693,000</u>	<u>\$ 310,143</u>	<u>\$ 693,000</u>	<u>\$ 693,000</u>	100.0%	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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
301 Crim Just Sls Tx .3%							
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 2,448	\$ 120,000	\$ -	\$ 120,000	\$ 120,000	100.0%	100.0%

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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
301 Police Operations	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 62,920	\$ 76,000	\$ 32,682	\$ 76,000	\$ 76,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	53,223	50,000	-	50,000	50,000	100.0%	100.0%
480 Repairs & Maintenance	-	10,000	13,687	10,000	10,000	100.0%	100.0%
Total	53,223	60,000	13,687	60,000	60,000	100.0%	100.0%
600 Capital Outlay							
640 Machinery & Equipment	166,522	350,000	226,657	350,000	350,000	100.0%	100.0%
Total Expenditures	<u>\$ 282,665</u>	<u>\$ 486,000</u>	<u>\$ 273,027</u>	<u>\$ 486,000</u>	<u>\$ 486,000</u>	100.0%	100.0%

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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
311 Crime Prevention	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 42,353	\$ -	\$ 12,295	\$ -	\$ -	n/a	n/a
600 Capital Outlay							
640 Machinery & Equipment	5,464	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 47,817</u>	<u>\$ -</u>	<u>\$ 12,295</u>	<u>\$ -</u>	<u>\$ -</u>	n/a	n/a

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
319 Administration							
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ -	\$ 20,000	\$ 823	\$ 20,000	\$ 20,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	18,740	67,000	23,998	67,000	67,000	100.0%	100.0%
600 Capital Outlay							
630 Impr Other Than Bldg	29,671	-	-	-	-	n/a	n/a
640 Machinery & Equipment	36,645	-	-	-	-	n/a	n/a
650 Construction Projects	16,352	-	-	-	-	n/a	n/a
Total	82,668	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 101,408</u>	<u>\$ 87,000</u>	<u>\$ 24,821</u>	<u>\$ 87,000</u>	<u>\$ 87,000</u>	100.0%	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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
Beginning Balance	\$ 574,249	\$ 740,305	\$ 740,305	\$ 740,305	\$ 547,718	74.0%	74.0%
310 Taxes	222,295	262,600	191,523	262,600	273,100	104.0%	104.0%
330 Intergov't Revenues	42,586	-	12,295	12,295	-	n/a	n/a
360 Miscellaneous Revenues	6,306	250	38	2,050	250	100.0%	12.2%
390 Other Financing Svcs	123,905	10,000	9,470	12,368	10,000	100.0%	80.9%
Transfers In	205,300	206,500	137,150	211,100	217,800	105.5%	103.2%
Total Revenues	<u>\$ 1,174,642</u>	<u>\$ 1,219,655</u>	<u>\$ 1,090,781</u>	<u>\$ 1,240,718</u>	<u>\$ 1,048,868</u>	86.0%	84.5%



FIRE

2017 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

90.00 Positions / 3 Shifts

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

SUPPORT SERVICES

7.00 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

35.00 Positions

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

FIRE
2017 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. Functions within YFD's General Fund have been established to provide support to accomplish that core mission.

Strategic Initiatives

The Fire Department's budgeted strategic initiatives for 2017 include the addition of one Fire Maintenance Mechanic position, bringing the total to 2, and the addition of a Fire Inspection fee.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

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

PERFORMANCE STATISTICS

Auxiliary	2015 Actual	2016 Prelim	2017 Proposed Budget
Fire	452	448	466
Rupture/Explosions	3	7	3
Hazardous Condition	185	169	191
Service Call	835	758	860
Good Intent (response to report of fire / other hazardous conditions)	998	881	1,028
False Call	536	498	552
Other (miscellaneous request for service)	30	26	31
EMS/Rescue	5,943	5,374	6,121
Total	8,982	8,161	9,253

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1180	Fire Chief	1.00	1.00	1.00
4420	Fire Code Inspector	3.00	3.00	3.00
6321	Firefighter ⁽¹⁾	60.00	63.00	63.00
6323	Fire Lieutenant (Shift)	17.00	17.00	17.00
6325	Fire Captain (Shift)	7.00	7.00	7.00
6330	Fire Shift Commander	3.00	3.00	3.00

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
6343	Public Education Captain	1.00	1.00	1.00
6351	Fire Training Supervisor	1.00	1.00	1.00
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	1.00	1.00	1.00
8230	Maintenance Mechanic ⁽²⁾	1.00	1.00	2.00
16101	Administrative Assistant to the Fire Chief	1.00	1.00	1.00
Total Personnel ⁽³⁾		100.00	103.00	104.00

(1) 3 Firefighters were added as a Strategic Initiative in 2016 to reduce regularly scheduled overtime.

(2) One Maintenance Mechanic was added in 2017 to help with additional vehicle maintenance needs.

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

BUDGET SUMMARY

Dept 320 Fire	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015 Actual	2016 Amended Budget	2016 Actual 09/30/16	2016 Estimated Year-End	2017 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Exp Summary By Service Unit							
321 Auxiliary/Reserves	\$ 22,851	\$ 51,400	\$ 15,497	\$ 50,267	\$ 52,400	101.9%	104.2%
322 Fire Suppression & EMS	10,261,557	10,358,765	7,266,325	10,370,888	10,929,197	105.5%	105.4%
323 Investigation	230,556	271,133	148,003	201,648	267,519	98.7%	132.7%
325 Training	228,641	260,465	183,962	253,465	275,034	105.6%	108.5%
329 Administration	1,057,239	1,066,372	808,102	1,074,079	1,145,984	107.5%	106.7%
331 Suppression Facilities	268,778	218,935	178,056	222,247	299,505	136.8%	134.8%
337 Emergency Prep	101,788	152,101	144,042	175,651	159,228	104.7%	90.6%
Total Expenditures	<u>\$ 12,171,410</u>	<u>\$ 12,379,172</u>	<u>\$ 8,743,987</u>	<u>\$ 12,348,244</u>	<u>\$ 13,128,867</u>	106.1%	106.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015 Actual	2016 Amended Budget	2016 Actual 09/30/16	2016 Estimated Year-End	2017 Projected Budget	% Chng from 2 to 5	% of Total
Exp Summary By Type							
100 Salaries & Wages	\$ 9,007,997	\$ 8,927,949	\$ 6,265,868	\$ 8,860,312	\$ 9,362,051	104.9%	71.3%
200 Personnel Benefits	2,209,959	2,343,396	1,668,658	2,408,723	2,658,436	113.4%	20.2%
Sub-Total Salaries & Benefits	11,217,956	11,271,345	7,934,526	11,269,036	12,020,487	106.6%	91.6%
300 Operating Supplies	287,290	313,721	205,372	301,138	315,971	100.7%	2.4%
400 Professional Svcs & Chgs	470,091	598,033	483,216	581,998	596,337	99.7%	4.5%
700 Debt Service Principal	153,674	159,019	101,518	159,019	165,228	103.9%	1.3%
800 Debt Service Int/Other	42,399	37,054	19,356	37,054	30,845	83.2%	0.2%
Total Expenditures	<u>\$ 12,171,410</u>	<u>\$ 12,379,172</u>	<u>\$ 8,743,987</u>	<u>\$ 12,348,244</u>	<u>\$ 13,128,867</u>	106.1%	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 / Deputy Chief Ted Vander Houwen

The “Reserves” consist of a small group of dedicated individuals who volunteer their time to support the mission of the Yakima Fire Department. There are both “Combat” and “Non-Combat” Reserves. Activities of this group include:

<i>Suppression Support</i>	The Combat Reserves’ role at an emergency scene is to assist in fire suppression as part of an Engine Crew.
<i>Operational Support</i>	The Non-Combat 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
321 Auxiliary/Reserves	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
110 Salaries and Wages	\$ 2,036	\$ -	\$ 7,761	\$ 12,000	\$ -	n/a	n/a
200 Benefits	1,776	7,250	3,277	33,250	33,250	458.6%	100.0%
300 Operating Supplies							
350 Small Tools & Equip	301	1,500	4,460	4,317	1,500	100.0%	34.7%
400 Professional Svcs & Chgs							
410 Professional Services	167	800	-	200	800	100.0%	400.0%
480 Repairs & Maintenance	-	500	-	-	500	100.0%	n/a
490 Miscellaneous	18,571	41,350	-	500	16,350	39.5%	3270.0%
Total	18,739	42,650	-	700	17,650	41.4%	2521.4%
Total Expenditures	<u>\$ 22,851</u>	<u>\$ 51,400</u>	<u>\$ 15,497</u>	<u>\$ 50,267</u>	<u>\$ 52,400</u>	101.9%	104.2%

Fire Suppression & EMS - 322 Fire Chief Bob Stewart

Fire Suppression represents the largest percentage of the General Fund, and is comprised primarily of personnel costs to maintain effective staffing and deployment capabilities.

Account 120 Overtime – This account provides overtime funding for off-duty training, as well overtime required due to manpower shortages.

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; as well as emergency call back of off-duty personnel during large scale incidents.

Account 140 Retirement / Termination Cashout – This collective bargaining agreement includes provisions to cashout vacation accumulated over stated limits provided that the employee uses 55% of the vacation accrual earned in a year. Most of the 2017 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 purchase of expendable station supplies for each of the 6 fire stations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
322 Fire Suppression & EMS	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 6,701,919	\$ 7,156,758	\$ 5,159,015	\$ 7,040,224	\$ 7,435,940	103.9%	105.6%
120 Overtime	817,662	400,000	256,896	425,000	380,000	95.0%	89.4%
130 Special Pay	94,577	93,358	81,782	108,900	111,698	119.6%	102.6%
140 Retire/Term Cashout	407,960	260,000	42,059	302,058	300,000	115.4%	99.3%
Total	8,022,119	7,910,115	5,539,752	7,876,182	8,227,638	104.0%	104.5%
200 Benefits	1,957,505	2,064,738	1,471,835	2,106,521	2,296,191	111.2%	109.0%
300 Operating Supplies							
310 Office & Oper Supplies	36,495	106,796	74,186	108,896	111,146	104.1%	102.1%
320 Fuel	56,641	54,000	33,412	43,000	54,000	100.0%	125.6%
350 Small Tools & Equip	47,415	76,000	46,494	76,000	80,600	106.1%	106.1%
Total	140,550	236,796	154,092	227,896	245,746	103.8%	107.8%
400 Professional Svcs & Chgs							
410 Professional Services	1,314	1,000	493	1,000	1,000	100.0%	100.0%
420 Communications	17,919	11,740	12,301	16,913	22,850	194.6%	135.1%
440 Taxes & Assessments	-	100	-	100	100	100.0%	100.0%
450 Rentals & Leases	594	1,000	1,888	2,000	2,000	200.0%	100.0%
470 Public Utility Services	92,220	91,426	63,713	91,426	91,426	100.0%	100.0%
480 Repairs & Maintenance	21,619	30,350	9,666	30,350	30,746	101.3%	101.3%
490 Miscellaneous	7,717	11,500	12,586	18,500	11,500	100.0%	62.2%
Total	141,383	147,116	100,646	160,289	159,622	108.5%	99.6%
Total Expenditures	<u>\$10,261,557</u>	<u>\$10,358,765</u>	<u>\$ 7,266,325</u>	<u>\$10,370,888</u>	<u>\$10,929,197</u>	105.5%	105.4%

Investigation - 323..... Deputy Chief Mark Soptich
Investigation supports the activities of twelve firefighters who also serve in a dual role as fire investigators to determine the cause and origin of fires, and is the funds the Fire Inspectors.

Account 120 Overtime – Overtime is primarily due to fire inspections conducted at special events.

Account 130 Special Pay – This includes the lump sum cash payments, and shift differential as negotiated in the 2014-2017 AFSCME Collective Bargaining Agreement.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
323 Investigation							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 161,436	\$ 175,763	\$ 99,323	\$ 129,546	\$ 182,355	103.8%	140.8%
120 Overtime	3,711	6,000	6,290	5,000	2,500	41.7%	50.0%
130 Special Pay	1,035	2,000	1,577	1,510	1,510	75.5%	100.0%
140 Retire/Term Cashout	-	-	1,091	1,091	-	n/a	n/a
Total	166,182	183,763	108,281	137,147	186,365	101.4%	135.9%
200 Benefits	60,720	62,862	36,649	57,688	71,379	113.5%	123.7%
300 Operating Supplies							
310 Office & Oper Supplies	1,210	1,500	436	400	400	26.7%	100.0%
350 Small Tools & Equip	898	5,600	334	1,100	2,000	35.7%	181.8%
Total	2,109	7,100	770	1,500	2,400	33.8%	160.0%
400 Professional Svcs & Chgs							
410 Professional Services	350	12,000	-	2,000	2,000	16.7%	100.0%
420 Communications	293	258	136	258	226	87.6%	87.6%
430 Trans & Training	-	2,500	-	-	2,500	100.0%	n/a
490 Miscellaneous	902	2,650	2,166	3,055	2,650	100.0%	86.7%
Total	1,545	17,408	2,303	5,313	7,376	42.4%	138.8%
Total Expenditures	\$ 230,556	\$ 271,133	\$ 148,003	\$ 201,648	\$ 267,519	98.7%	132.7%

Training - 325Deputy Chief Mark Soptich

This function is used to fund initial and ongoing professional development in multi-discipline curriculum that supports YFD's core mission. It also the funds the Training Supervisor.

Account 120 Overtime – This account provides a small amount of funding for the Training Supervisor to conduct internal training outside of regular business hours.

Account 400 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
325 Training							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 114,794	\$ 117,665	\$ 86,325	\$ 117,665	\$ 120,603	102.5%	102.5%
120 Overtime	1,418	4,000	5,296	4,000	25,000	625.0%	625.0%
130 Special Pay	-	200	-	200	200	100.0%	100.0%
140 Retire/Term Cashout	4,324	2,000	-	2,000	2,000	100.0%	100.0%
Total	120,537	123,865	91,620	123,865	147,803	119.3%	119.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
325 Training	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	33,063	24,500	19,264	24,600	23,500	95.9%	95.5%
350 Small Tools & Equip	6,866	7,625	1,479	7,625	7,625	100.0%	100.0%
Total	39,929	32,125	20,742	32,225	31,125	96.9%	96.6%
400 Professional Svcs & Chgs							
410 Professional Services	24,453	30,000	25,653	30,000	25,000	83.3%	83.3%
420 Communications	390	344	182	344	566	164.5%	164.5%
430 Trans & Training	7,818	18,000	1,022	10,000	10,000	55.6%	100.0%
490 Miscellaneous	11,728	30,700	25,166	30,700	31,530	102.7%	102.7%
Total	44,390	79,044	52,023	71,044	67,096	84.9%	94.4%
Total Expenditures	\$ 228,641	\$ 260,465	\$ 183,962	\$ 253,465	\$ 275,034	105.6%	108.5%

Administration - 329

Administration 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
329 Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 492,033	\$ 516,320	\$ 378,888	\$ 516,320	\$ 534,674	103.6%	103.6%
120 Overtime	317	2,000	-	2,000	2,000	100.0%	100.0%
130 Special Pay	1,000	-	-	-	-	n/a	n/a
140 Retire/Term Cashout	24,010	3,000	-	1,000	23,000	766.7%	2300.0%
Total	517,360	521,320	378,888	519,320	559,674	107.4%	107.8%
200 Benefits	113,515	124,634	92,852	125,103	133,166	106.8%	106.4%
300 Operating Supplies							
310 Office & Oper Supplies	14,142	13,000	6,136	13,000	13,000	100.0%	100.0%
400 Other Services/Charges							
410 Professional Services	169,306	164,757	177,945	177,946	197,727	120.0%	111.1%
420 Communications	28,345	25,137	21,899	26,637	28,344	112.8%	106.4%
430 Trans & Training	1,796	11,052	859	3,000	5,000	45.2%	166.7%
450 Rentals & Leases	2,579	700	2,482	3,300	3,300	471.4%	100.0%
480 Repairs & Maintenance	1,821	2,000	-	2,000	2,000	100.0%	100.0%
490 Miscellaneous	12,301	7,700	6,165	7,700	7,700	100.0%	100.0%
Total	216,150	211,346	209,351	220,583	244,071	115.5%	110.6%
700 Debt Service Principal	153,674	159,019	101,518	159,019	165,228	103.9%	103.9%
800 Debt Service Int/Other	42,399	37,054	19,356	37,054	30,845	83.2%	83.2%
Total Expenditures	\$ 1,057,239	\$ 1,066,372	\$ 808,102	\$ 1,074,079	\$ 1,145,984	107.5%	106.7%

Suppression Facilities - 331

Suppression Facilities supports department wide functions that in turn support the core mission of the department. One full time Maintenance Mechanic and one Temporary Mechanic are both funded here.

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
331 Suppression Facilities							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 107,008	\$ 112,269	\$ 79,889	\$ 112,269	\$ 155,740	138.7%	138.7%
120 Overtime	3,503	3,000	2,005	3,000	3,000	100.0%	100.0%
140 Retire/Term Cashout	4,999	-	2,412	2,412	2,500	n/a	103.6%
Total	115,510	115,269	84,305	117,681	161,240	139.9%	137.0%
200 Benefits	33,683	36,346	27,685	37,246	70,894	195.1%	190.3%
300 Operating Supplies							
310 Office & Oper Supplies	71,667	1,000	7,050	1,000	1,000	100.0%	100.0%
350 Small Tools & Equip	16,293	14,000	5,276	14,000	14,000	100.0%	100.0%
Total	87,959	15,000	12,326	15,000	15,000	100.0%	100.0%
400 Professional Svcs & Chgs							
420 Communications	1,692	1,495	1,087	1,495	1,547	103.5%	103.5%
470 Public Utility Services	13,559	15,374	8,863	15,374	15,374	100.0%	100.0%
480 Repairs & Maintenance	16,224	35,000	43,575	35,000	35,000	100.0%	100.0%
490 Miscellaneous	150	450	215	450	450	100.0%	100.0%
Total	31,625	52,319	53,740	52,319	52,371	100.1%	100.1%
Total Expenditures	<u>\$ 268,778</u>	<u>\$ 218,935</u>	<u>\$ 178,056</u>	<u>\$ 222,247</u>	<u>\$ 299,505</u>	136.8%	134.8%

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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
337 Emergency Prep							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 64,000	\$ 73,617	\$ 54,755	\$ 73,617	\$ 78,581	106.7%	106.7%
130 Special Pay	253	-	505	500	750	n/a	150.0%
Total	64,253	73,617	55,260	74,117	79,331	107.8%	107.0%
200 Benefits	18,974	22,135	16,783	22,585	24,547	110.9%	108.7%
300 Operating Supplies							
310 Office & Oper Supplies	97	2,000	2,177	2,000	2,000	100.0%	100.0%
320 Fuel	145	1,200	96	200	200	16.7%	100.0%
350 Small Tools & Equip	2,058	5,000	4,572	5,000	5,000	100.0%	100.0%
Total	2,300	8,200	6,845	7,200	7,200	87.8%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	12,050	35,000	28,354	35,000	35,000	100.0%	100.0%
420 Communications	115	-	-	-	-	n/a	n/a
430 Trans & Training	339	2,700	-	1,200	2,700	100.0%	225.0%
480 Repairs & Maintenance	-	800	-	800	800	100.0%	100.0%
490 Miscellaneous	3,756	9,650	36,799	34,750	9,650	100.0%	27.8%
Total	16,261	48,150	65,154	71,750	48,150	100.0%	67.1%
Total Expenditures	\$ 101,788	\$ 152,101	\$ 144,042	\$ 175,651	\$ 159,228	104.7%	90.6%

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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Dedicated Revenue							
330 Intergov't Revenues	\$ 255,188	\$ 142,270	\$ 128,660	\$ 289,800	\$ 154,260	108.4%	53.2%
340 Chrgs f/Goods & Svcs	1,199,744	1,229,992	1,245,862	1,229,992	1,510,317	122.8%	122.8%
360 Miscellaneous Revenues	20	-	28,927	-	-	n/a	n/a
Total Revenues	\$ 1,454,953	\$ 1,372,262	\$ 1,403,449	\$ 1,519,792	\$ 1,664,577	121.3%	109.5%

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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(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.

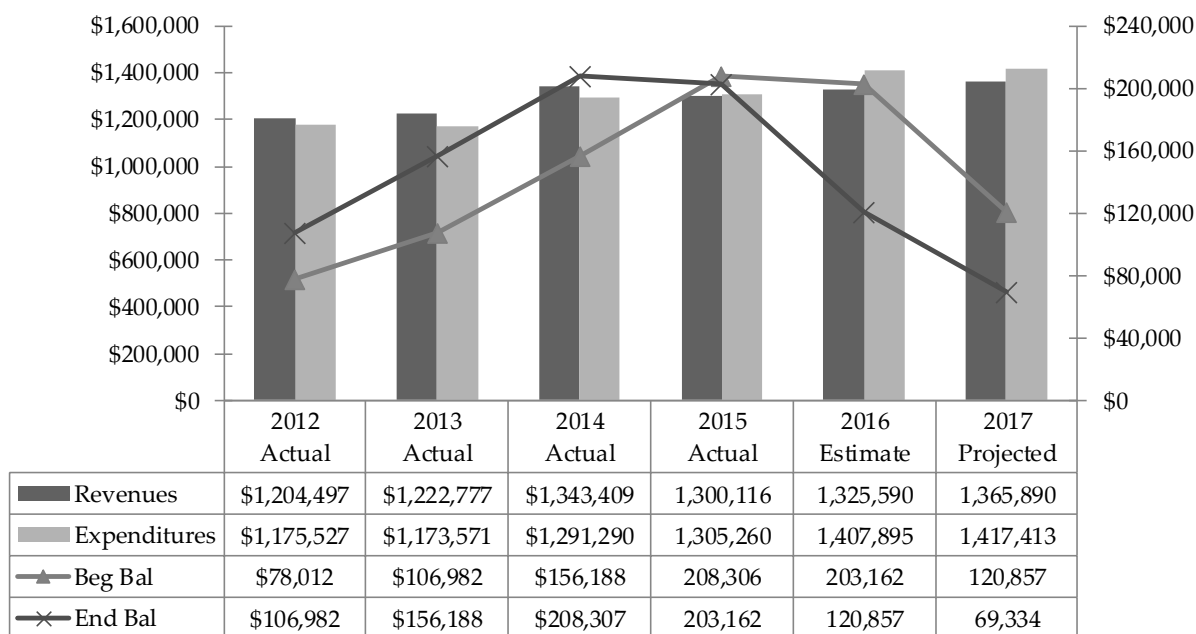
BUDGET SUMMARY

Dept 150 Emergency Services	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
322 Fire Suppression & EMS	\$ 1,064,245	\$ 1,129,266	\$ 846,147	\$ 1,119,267	\$ 1,172,017	103.8%	104.7%
327 Emergency Services	241,015	288,628	143,272	288,628	245,396	85.0%	85.0%
Total Expenditures	<u>1,305,260</u>	<u>1,417,895</u>	<u>989,419</u>	<u>1,407,895</u>	<u>1,417,413</u>	100.0%	100.7%
Rev Summary By Type							
330 Intergov't Revenues	1,299,816	1,325,726	784,410	1,325,290	1,365,590	103.0%	103.0%
360 Miscellaneous Revenues	300	300	(1)	300	300	100.0%	100.0%
Total Revenues	<u>1,300,116</u>	<u>1,326,026</u>	<u>784,409</u>	<u>1,325,590</u>	<u>1,365,890</u>	103.0%	103.0%
Fund Balance							
Beginning Balance	208,306	203,162	203,162	203,162	120,857	59.5%	59.5%
Revenues Less Expenditures	(5,144)	(91,869)	(205,010)	(82,305)	(51,523)	56.1%	62.6%
Ending Balance	<u>\$ 203,162</u>	<u>\$ 111,293</u>	<u>\$ (1,848)</u>	<u>\$ 120,857</u>	<u>\$ 69,334</u>	62.3%	57.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 872,046	\$ 919,670	\$ 677,784	\$ 909,670	\$ 937,343	101.9%	66.1%
200 Personnel Benefits	192,199	209,596	168,363	209,597	234,674	112.0%	16.6%
Sub-Total Salaries & Benefits	1,064,245	1,129,266	846,147	1,119,267	1,172,017	103.8%	82.7%
300 Supplies	36,002	82,025	61,669	82,025	35,000	42.7%	2.5%
400 Other Svcs & Charges	30,013	31,603	31,603	31,603	35,396	112.0%	2.5%
Transfers Out	175,000	175,000	50,000	175,000	175,000	100.0%	12.3%
Total Expenditures	<u>\$ 1,305,260</u>	<u>\$ 1,417,895</u>	<u>\$ 989,419</u>	<u>\$ 1,407,895</u>	<u>\$ 1,417,413</u>	100.0%	100.0%

EXPLANATORY NARRATIVE

EMERGENCY SERVICES FUND FINANCIAL DATA



Fire Suppression& EMS - 322

This function professionally and expeditiously controls and mitigates 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 is primarily due to manpower shortages.

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; as well as emergency call back of off-duty personnel during large scale incidents.

Account 140 Retirement / Termination Cashout – This collective bargaining agreement includes provisions to cashout vacation accumulated over stated limits provided that the employee uses 55% of the vacation accrual earned in a year. Most of the 2017 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
322 Fire Suppression & EMS	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 703,439	\$ 794,496	\$ 587,729	\$ 794,496	\$ 821,430	103.4%	103.4%
120 Overtime	98,499	75,000	79,405	75,000	75,000	100.0%	100.0%
130 Special Pay	14,273	15,174	10,650	15,174	13,914	91.7%	91.7%
140 Retire/Term Cashout	55,835	35,000	-	25,000	27,000	77.1%	108.0%
Total	872,046	919,670	677,784	909,670	937,343	101.9%	103.0%
200 Personnel Benefits	192,199	209,596	168,363	209,597	234,674	112.0%	112.0%
Total Expenditures	<u>\$ 1,064,245</u>	<u>\$ 1,129,266</u>	<u>\$ 846,147</u>	<u>\$ 1,119,267</u>	<u>\$ 1,172,017</u>	103.8%	104.7%

Emergency Services - 327

This function 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
327 Emergency Services	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Supplies							
310 Office/Oper Supplies	\$ 26,186	\$ 35,000	\$ 25,995	\$ 35,000	\$ 25,000	71.4%	71.4%
350 Small Tools & Equip	9,817	47,025	35,674	47,025	10,000	21.3%	21.3%
Total	36,002	82,025	61,669	82,025	35,000	42.7%	42.7%
400 Other Services/Charges							
410 Professional Services	30,013	31,603	31,603	31,603	35,396	112.0%	112.0%
Transfers Out	175,000	175,000	50,000	175,000	175,000	100.0%	100.0%
Total Expenditures	<u>\$ 241,015</u>	<u>\$ 288,628</u>	<u>\$ 143,272</u>	<u>\$ 288,628</u>	<u>\$ 245,396</u>	85.0%	85.0%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 208,306	\$ 203,162	\$ 203,162	\$ 203,162	\$ 120,857	59.5%	59.5%
330 Intergov't Revenues	1,299,816	1,325,726	784,410	1,325,290	1,365,590	103.0%	103.0%
360 Miscellaneous Revenues	300	300	(1)	300	300	100.0%	100.0%
Total Revenues	<u>\$ 1,508,422</u>	<u>\$ 1,529,188</u>	<u>\$ 987,571</u>	<u>\$ 1,528,752</u>	<u>\$ 1,486,747</u>	97.2%	97.3%

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 user agencies. The goal of the division is to provide quality, efficient, cost-effective emergency communications and communications support to the citizens and those departments and user agencies.

Strategic Initiatives

This department had two budgeted strategic initiatives. The first is the addition of one Shift Supervisor. The funding for this position will come from the E911 excise revenue. By adding this position the city will fund three positions and the county will fund three positions. The position will reduce this classifications and acting positions overtime expense generated by benefits, training, and required staffing of a shift supervisor. This position and funding has been approved by the E911 Administrative Board per ILA. The other is to refurbish a Communications vehicle in the amount of \$12,000.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 340, 341, 343, 344, 348 & 349.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1274	Public Safety Communications 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 Comm. Supervisor ⁽¹⁾	5.00	5.00	6.00
17101	Public Safety Asst. Comm. Manager	1.00	1.00	1.00
18101	Communications Division Office Assistant	1.00	1.00	1.00
Total Personnel		35.00	35.00	36.00

(1) One Public Safety Communications Supervisor was added in 2017 to reduce overtime and increase coverage.

BUDGET SUMMARY

Dept 151/153 Pub Safety Comm	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
340 Crim Just Sls Tx .3%	\$ 160,512	\$ 171,995	\$ 97,860	\$ 176,839	\$ 188,047	109.3%	106.3%
341 Comm Operations	1,886,775	1,326,234	1,030,307	1,342,726	1,369,652	103.3%	102.0%
343 911 Call Takers Enhanced	1,398,999	1,443,292	1,053,375	1,383,219	1,505,717	104.3%	108.9%
344 911 Call Takers Operations	301,113	304,283	238,352	305,610	393,908	129.5%	128.9%
348 911 Call Takers Admin	139,449	147,084	109,389	147,534	155,364	105.6%	105.3%
349 Comm Administration	172,954	170,209	120,883	163,297	162,488	95.5%	99.5%
Total Expenditures	<u>4,059,802</u>	<u>3,563,096</u>	<u>2,650,166</u>	<u>3,519,226</u>	<u>3,775,176</u>	106.0%	107.3%

Rev Summary By Type

310 Taxes	159,891	176,800	129,165	176,800	183,800	104.0%	104.0%
330 Intergov't Revenues	1,686,067	2,291,418	1,871,527	2,338,418	2,580,246	112.6%	110.3%
340 Chrgs f/Goods & Svcs	50	-	50	-	-	n/a	n/a
360 Miscellaneous Revenues	998	1,250	4,298	5,063	800	64.0%	15.8%
380 Nonrevenues	-	-	-	385,000	-	n/a	n/a
Transfers In	980,000	1,030,000	710,000	1,030,000	1,030,000	100.0%	100.0%
Total Revenues	<u>2,827,007</u>	<u>3,499,468</u>	<u>2,715,040</u>	<u>3,935,281</u>	<u>3,794,846</u>	108.4%	96.4%

Fund Balance

Beginning Balance	871,526	(361,269)	(361,269)	(361,269)	54,786	15.2%	15.2%
Revenues Less Expenditures	<u>(1,232,795)</u>	<u>(63,628)</u>	<u>64,874</u>	<u>416,055</u>	<u>19,670</u>	30.9%	4.7%
Ending Balance	<u>\$ (361,269)</u>	<u>\$ (424,897)</u>	<u>\$ (296,395)</u>	<u>\$ 54,786</u>	<u>\$ 74,456</u>	17.5%	135.9%

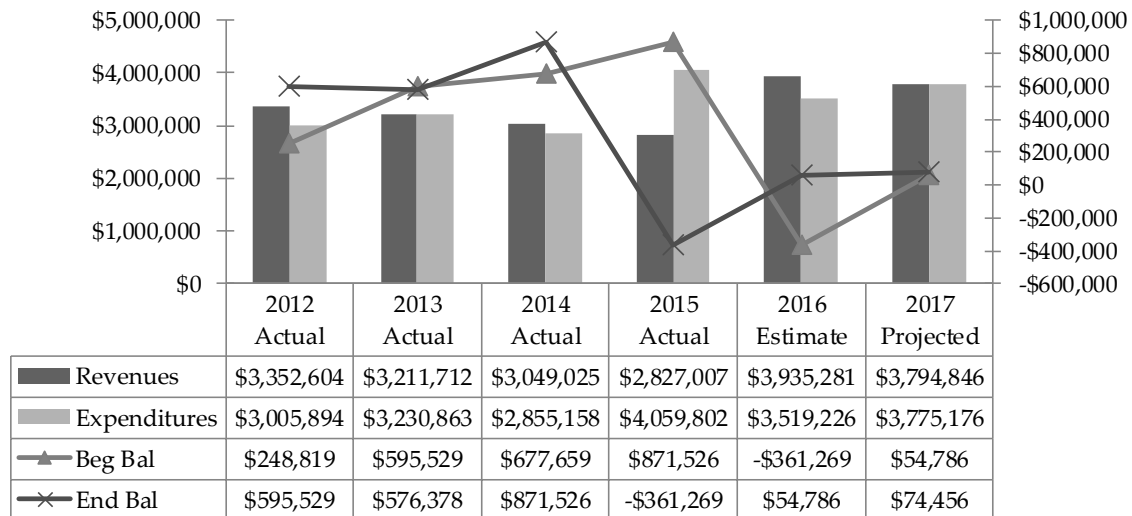
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 1,852,938	\$ 2,093,768	\$ 1,571,786	\$ 2,163,912	\$ 2,284,567	109.1%	60.5%
200 Benefits	731,068	810,160	596,233	825,472	933,465	115.2%	24.7%
Sub-Total Salaries & Benefits	2,584,007	2,903,928	2,168,020	2,989,383	3,218,032	110.8%	85.2%
300 Operating Supplies	162,385	14,100	9,066	14,000	8,000	56.7%	0.2%
400 Professional Svcs & Chgs	700,274	467,218	349,891	390,673	422,744	90.5%	11.2%
600 Capital Outlay	498,594	-	-	-	-	n/a	n/a
700 Debt Service Principal	51,500	115,000	65,000	65,000	65,000	56.5%	1.7%
800 Debt Service Int/Other	63,042	62,850	58,189	60,170	61,400	97.7%	1.6%
Total Expenditures	<u>\$ 4,059,802</u>	<u>\$ 3,563,096</u>	<u>\$ 2,650,166</u>	<u>\$ 3,519,226</u>	<u>\$ 3,775,176</u>	106.0%	100.0%

EXPLANATORY NARRATIVE

Within this division, 151 and 153 are the two primary fund groups, within fund group 151 there are six functions, of these, 343, 344 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 function 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. Functions 341 and 349 are 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
340 Crim Just Sls Tx .3%	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 89,999	\$ 116,027	\$ 62,973	\$ 116,027	\$ 118,350	102.0%	102.0%
120 Overtime	20,741	9,000	4,538	9,000	9,000	100.0%	100.0%
130 Special Pay	2,335	600	773	600	600	100.0%	100.0%
140 Retire/Term Cashout	-	-	2,921	-	-	n/a	n/a
Total	113,074	125,627	71,205	125,627	127,950	101.8%	101.8%
200 Benefits	47,438	46,368	26,655	51,212	60,098	129.6%	117.4%
Total Expenditures	\$ 160,512	\$ 171,995	\$ 97,860	\$ 176,839	\$ 188,047	109.3%	106.3%

Communications Operations - 341

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

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
341 Comm Operations		Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 622,976	\$ 724,566	\$ 524,845	\$ 724,566	\$ 774,645	106.9%	106.9%
120 Overtime	92,876	35,000	68,482	72,000	35,000	100.0%	48.6%
130 Special Pay	15,670	9,658	11,872	16,108	16,316	168.9%	101.3%
140 Retire/Term Cashout	792	-	-	28,556	-	n/a	n/a
Total	732,315	769,224	605,199	841,230	825,961	107.4%	98.2%
200 Benefits	274,919	289,312	235,661	300,779	339,935	117.5%	113.0%
300 Operating Supplies							
310 Office & Oper Supplies	511	100	-	-	-	n/a	n/a
320 Fuel	-	-	43	-	-	n/a	n/a
350 Small Tools & Equip	85,737	-	(382)	-	-	n/a	n/a
Total	86,247	100	(340)	-	-	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	203,262	11,500	21,569	-	14,899	129.6%	n/a
420 Communications	7,184	21,048	4,248	21,048	5,232	24.9%	24.9%
450 Rentals & Leases	-	54,500	40,781	54,500	57,225	105.0%	105.0%
480 Repairs & Maintenance	716	1,500	-	-	-	n/a	n/a
490 Miscellaneous	3,231	1,200	-	-	-	n/a	n/a
Total	214,393	89,748	66,598	75,548	77,356	86.2%	102.4%
600 Capital Outlay							
630 Impr Other Than Bldg	123,962	-	-	-	-	n/a	n/a
640 Machinery & Equipment	340,397	-	-	-	-	n/a	n/a
Total	464,359	-	-	-	-	n/a	n/a
700 Debt Service Principal	51,500	115,000	65,000	65,000	65,000	56.5%	100.0%
800 Debt Service Int/Other	63,042	62,850	58,189	60,170	61,400	97.7%	102.0%
Total Expenditures	<u>\$ 1,886,775</u>	<u>\$ 1,326,234</u>	<u>\$ 1,030,307</u>	<u>\$ 1,342,726</u>	<u>\$ 1,369,652</u>	103.3%	102.0%

9-1-1 Call Takers Enhanced - 343

This function 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 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. 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
343 911 Call Takers Enhanced							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 453,330	\$ 708,044	\$ 474,878	\$ 708,044	\$ 753,893	106.5%	106.5%
120 Overtime	105,556	30,000	62,090	30,000	50,000	166.7%	166.7%
130 Special Pay	2,995	2,505	6,612	2,505	3,849	153.6%	153.6%
140 Retire/Term Cashout	1,725	-	5,816	-	-	n/a	n/a
Total	563,605	740,550	549,397	740,550	807,742	109.1%	109.1%
200 Benefits	272,646	334,398	222,773	331,171	351,713	105.2%	106.2%
300 Operating Supplies							
310 Office & Oper Supplies	3,917	6,000	2,422	6,000	3,000	50.0%	50.0%
320 Fuel	12	-	-	-	-	n/a	n/a
350 Small Tools & Equip	69,503	5,000	4,360	5,000	5,000	100.0%	100.0%
Total	73,432	11,000	6,783	11,000	8,000	72.7%	72.7%
400 Professional Svcs & Chgs							
410 Professional Services	303,227	239,118	128,324	153,202	183,247	76.6%	119.6%
420 Communications	55,298	45,000	72,165	45,000	74,954	166.6%	166.6%
450 Rentals & Leases	28,518	10,000	23,193	10,000	24,500	245.0%	245.0%
480 Repairs & Maintenance	47,200	16,226	45,297	45,297	47,561	293.1%	105.0%
490 Miscellaneous	20,837	47,000	5,442	47,000	8,000	17.0%	17.0%
Total	455,081	357,344	274,421	300,499	338,262	94.7%	112.6%
600 Capital Outlay							
640 Machinery & Equipment	34,236	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 1,398,999</u>	<u>\$ 1,443,292</u>	<u>\$ 1,053,375</u>	<u>\$ 1,383,219</u>	<u>\$ 1,505,717</u>	104.3%	108.9%

9-1-1 Call Takers Operations - 344

Function 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 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
344 911 Call Takers Operations							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 183,863	\$ 198,341	\$ 144,765	\$ 198,341	\$ 252,107	127.1%	127.1%
120 Overtime	36,638	25,000	26,153	25,000	25,000	100.0%	100.0%
130 Special Pay	2,103	1,772	1,943	1,772	1,626	91.8%	91.8%
140 Retire/Term Cashout	60	-	-	-	-	n/a	n/a
Total	222,663	225,113	172,861	225,113	278,733	123.8%	123.8%
200 Benefits	78,450	79,169	65,491	80,497	115,175	145.5%	143.1%
Total Expenditures	<u>\$ 301,113</u>	<u>\$ 304,283</u>	<u>\$ 238,352</u>	<u>\$ 305,610</u>	<u>\$ 393,908</u>	129.5%	128.9%

9-1-1 Call Takers Administration - 348

This function manages 50% of the salary, wages, and benefits for the two management positions and administrative position assigned to the division and 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
348 911 Call Takers Admin							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 109,673	\$ 116,627	\$ 86,516	\$ 116,627	\$ 122,091	104.7%	104.7%
120 Overtime	218	-	46	-	-	n/a	n/a
130 Special Pay	750	-	-	-	-	n/a	n/a
Total	110,640	116,627	86,562	116,627	122,091	104.7%	104.7%
200 Benefits	28,808	30,457	22,827	30,907	33,273	109.2%	107.7%
Total Expenditures	<u>\$ 139,449</u>	<u>\$ 147,084</u>	<u>\$ 109,389</u>	<u>\$ 147,534</u>	<u>\$ 155,364</u>	105.6%	105.3%

Communications Administration – 349

This function 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
349 Comm Administration							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 109,673	\$ 116,627	\$ 86,516	\$ 114,765	\$ 122,091	104.7%	106.4%
120 Overtime	218	-	46	-	-	n/a	n/a
130 Special Pay	750	-	-	-	-	n/a	n/a
Total	110,640	116,627	86,562	114,765	122,091	104.7%	106.4%
200 Benefits	28,808	30,456	22,826	30,906	33,271	109.2%	107.7%
300 Operating Supplies							
310 Office & Oper Supplies	2,706	3,000	2,623	3,000	-	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	6,633	3,500	3,290	3,500	500	14.3%	14.3%
420 Communications	3,891	3,626	1,849	3,626	3,626	100.0%	100.0%
430 Trans & Training	7,267	3,000	2,319	3,000	3,000	100.0%	100.0%
480 Repairs & Maintenance	-	4,500	-	-	-	n/a	n/a
490 Miscellaneous	13,009	5,500	1,413	4,500	-	n/a	n/a
Total	30,801	20,126	8,872	14,626	7,126	35.4%	48.7%
Total Expenditures	<u>\$ 172,954</u>	<u>\$ 170,209</u>	<u>\$ 120,883</u>	<u>\$ 163,297</u>	<u>\$ 162,488</u>	95.5%	99.5%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenue							
Beginning Balance	\$ 871,526	\$ (361,269)	\$ (361,269)	\$ (361,269)	\$ 54,786	15.2%	15.2%
310 Taxes	159,891	176,800	129,165	176,800	183,800	104.0%	104.0%
330 Intergov't Revenues	1,686,067	2,291,418	1,871,527	2,338,418	2,580,246	112.6%	110.3%
340 Chrgs f/Goods & Svcs	50	-	50	-	-	n/a	n/a
360 Miscellaneous Revenues	998	1,250	4,298	5,063	800	64.0%	15.8%
380 Nonrevenues	-	-	-	385,000	-	n/a	n/a
Transfers In	980,000	1,030,000	710,000	1,030,000	1,030,000	100.0%	100.0%
Total Revenues	<u>\$ 3,698,533</u>	<u>\$ 3,138,199</u>	<u>\$ 2,353,771</u>	<u>\$ 3,574,012</u>	<u>\$ 3,849,632</u>	122.7%	107.7%

FIRE
2017 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

The Fire Department's budgeted strategic initiative for the Fire Capital Fund is the Fire Station Remodels and Modernization. In 2014 YFD commissioned a local architectural firm to provide a cost estimate for remodeling and modernizing the city's 2 circa 1973 fire station facilities (Stations 91 and 95). At the same time, an evaluation was completed on failing concrete and asphalt surfaces at all 5 city-owned fire station facilities. In the absence of a bond as the funding source, this strategic initiative represents moving forward to address many of YFD's ongoing facility needs. There also is a 2015 strategic initiative that is being carried forward into 2017 for the remainder of a Fire vehicle project.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 322 & 331.

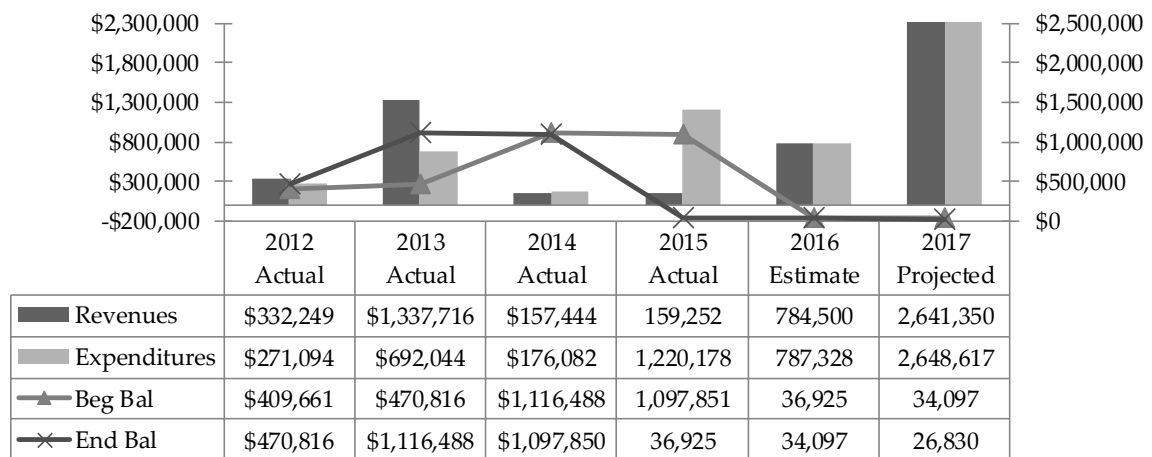
BUDGET SUMMARY

Dept 332 Fire Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
322 Fire Suppression & EMS	\$ 1,132,577	\$ 1,907,976	\$ 676,764	\$ 787,328	\$ 2,241,617	117.5%	284.7%
331 Fire Suppression Facilities	87,601	332,000	-	-	407,000	122.6%	n/a
Ending Balance	<u>1,220,178</u>	<u>2,239,976</u>	<u>676,764</u>	<u>787,328</u>	<u>2,648,617</u>	118.2%	336.4%
Rev Summary By Type							
330 Intergov't Revenues	6,000	34,500	21,553	34,500	34,500	100.0%	100.0%
340 Chrgs f/Goods & Svcs	30,000	55,000	55,000	55,000	55,000	100.0%	100.0%
360 Miscellaneous Revenues	84,567	83,910	364	75,000	75,000	89.4%	100.0%
380 Nonrevenues	-	-	-	500,000	-	n/a	n/a
390 Other Financing Sources	38,685	2,069,000	14,825	20,000	2,069,000	100.0%	n/a
Transfers In	-	-	100,000	100,000	407,850	n/a	407.9%
Total Revenues	<u>159,252</u>	<u>2,242,410</u>	<u>191,742</u>	<u>784,500</u>	<u>2,641,350</u>	117.8%	336.7%
Fund Balance							
Beginning Balance	1,097,851	36,925	36,925	36,925	34,097	92.3%	92.3%
Revenues Less Expenditures	<u>(1,060,926)</u>	<u>2,434</u>	<u>(485,022)</u>	<u>(2,828)</u>	<u>(7,267)</u>	n/a	257.0%
Ending Balance	<u>\$ 36,925</u>	<u>\$ 39,359</u>	<u>\$ (448,097)</u>	<u>\$ 34,097</u>	<u>\$ 26,830</u>	68.2%	78.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Operating Supplies	\$ 46,149	\$ 17,500	\$ 20,075	\$ 96,182	\$ 181,070	1034.7%	6.8%
400 Professional Svcs & Chgs	92,671	332,000	-	-	407,000	122.6%	15.4%
600 Capital Outlay	1,081,358	1,675,476	656,689	691,146	1,560,547	93.1%	58.9%
700 Debt Service Principal	-	215,000	-	-	500,000	232.6%	18.9%
Total Expenditures	<u>\$ 1,220,178</u>	<u>\$ 2,239,976</u>	<u>\$ 676,764</u>	<u>\$ 787,328</u>	<u>\$ 2,648,617</u>	118.2%	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	\$25,405	Fire Capital Funds 322 - R & M	Repair and maintenance of self-contained breathing apparatus (SCBA).
Small Tools & Equipment	155,665	Fire Capital Funds 350 - Small Tools	Replacing portable radios, SCBA face pieces, SCBA bottles, thermal imaging cameras on Engines, compressor for Rehab 90, etc.
Repair and Maintenance Contractor Costs for Fire Stations	407,000	Fire Capital Funds 322 – R & M (Contractors)	This is to construct a new apparatus and equipment storage building at Station 95
Engine, Ladder truck, 2 Staff Vehicles and other equipment	1,150,697	Fire Capital Funds 322 – M & E	These funds will be used to replace apparatus and equipment.
Operating Equipment	102,000	Fire capital Funds 322 – Operating Equipment	Purchase and installation of emergency backup generators for Station 91 and Station 95.
Total	\$1,840,767		

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
			09/30/16	Year-End	Budget	2 to 5	4 to 5
322 Fire Suppression & EMS							
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 7,130	\$ 6,300	\$ 5,193	\$ 6,300	\$ 25,405	403.3%	403.3%
350 Small Tools & Equip	39,019	11,200	14,882	89,882	155,665	1389.9%	173.2%
Total	46,149	17,500	20,075	96,182	181,070	1034.7%	188.3%
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	5,070	-	-	-	-	n/a	n/a
600 Capital Outlay							
640 Machinery & Equipment	1,081,358	1,675,476	656,689	691,146	1,560,547	93.1%	225.8%
700 Debt Service Principal	-	215,000	-	-	500,000	232.6%	n/a
Total Expenditures	<u>\$ 1,132,577</u>	<u>\$ 1,907,976</u>	<u>\$ 676,764</u>	<u>\$ 787,328</u>	<u>\$ 2,241,617</u>	117.5%	284.7%

Fire Suppression Facilities - 331

Suppression Facilities supports repair and maintenance of the fire stations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
			09/30/16	Year-End	Budget	2 to 5	4 to 5
331 Fire Suppression Facilities							
Expenses							
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	\$ 87,601	\$ 332,000	\$ -	\$ -	\$ 407,000	122.6%	n/a

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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
			09/30/16	Year-End	Budget	2 to 5	4 to 5
Revenue							
Beginning Balance	\$ 1,097,851	\$ 36,925	\$ 36,925	\$ 36,925	\$ 34,097	92.3%	92.3%
330 Intergov't Revenues	6,000	34,500	21,553	34,500	34,500	100.0%	100.0%
340 Chrgs f/Goods & Svcs	30,000	55,000	55,000	55,000	55,000	100.0%	100.0%
360 Miscellaneous Revenues	84,567	83,910	364	75,000	75,000	89.4%	100.0%
380 Nonrevenues	-	-	-	500,000	-	n/a	n/a
390 Other Financing Sources	38,685	2,069,000	14,825	20,000	2,069,000	100.0%	n/a
Transfers In	-	-	100,000	100,000	407,850	n/a	407.9%
Total Revenues	<u>\$ 1,257,103</u>	<u>\$ 2,279,335</u>	<u>\$ 228,667</u>	<u>\$ 821,425</u>	<u>\$ 2,675,447</u>	117.4%	325.7%

AIRPORT

2017 Budgeted Staffing Levels

R. PETERSON

Air Terminal Manager

6.00 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

YAKIMA AIRPORT
2017 BUDGET NARRATIVE

AIRPORT OPERATING - 421

City Manager
Air Terminal Manager

Cliff Moore
Robert Peterson

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 2300 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 70,000 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 were two strategic initiatives budgeted for the Airport's 2017 operating budget. The first is the replacement of airfield equipment. The airport is required to maintain an appropriate fleet of equipment to ensure the airport remains operational within Federal Aviation Administration standards. Therefore, it was recommended to replace the 1990 Ford tractor, of which has outlived its useful life.

The second initiative was to add an Airport Assistant Manager position. In 2012, when the Yakima Air Terminal changed from a joint venture with Yakima County to being owned by the City, the Assistant Airport Manager position was eliminated and the duties of two Administrative Assistant positions were moved to the City which reduced the Airport Administration staff to two full-time positions. This position will be supported by the General Fund.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 281, 282, 283, 284 & 286

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1175	Director of Yakima Air Terminal	1.00	1.00	1.00
1212	Airport Operation & Maintenance Manager	0.00	0.00	1.00
8910	Airport Maintenance Specialist	5.00	5.00	5.00
11610	Admin Assistant for Yakima Air Terminal	1.00	1.00	1.00
Total Personnel		7.00	7.00	8.00

(1) Airport Operation & Maintenance Manager added in 2017 to address insufficient staffing levels.

BUDGET SUMMARY

Dept 421 Airport Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015 Actual	2016 Amended Budget	2016 Actual 09/30/16	2016 Estimated Year-End	2017 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Exp Summary By Service Unit							
281 Airfield	\$ 499,820	\$ 544,917	\$381,337	\$ 518,731	\$ 510,959	93.8%	98.5%
282 Air Terminal	166,627	195,117	166,640	194,952	221,451	113.5%	113.6%
283 Commercial	7,138	5,900	4,308	5,200	5,900	100.0%	113.5%
284 Security	2,357	6,400	3,252	4,200	3,900	60.9%	92.9%
286 Administration	346,411	376,651	299,183	374,001	506,491	134.5%	135.4%
Total Expenditures	<u>1,022,353</u>	<u>1,128,985</u>	<u>854,721</u>	<u>1,097,083</u>	<u>1,248,700</u>	110.6%	113.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Rev Summary By Type							
310 Taxes	13,212	14,000	9,952	14,000	14,000	100.0%	100.0%
340 Chrgs f/Goods & Services	184,450	263,250	152,673	270,650	223,150	84.8%	82.4%
360 Miscellaneous Revenues	861,864	857,679	656,592	891,679	909,679	106.1%	102.0%
390 Other Financing Sources	-	-	20,604	21,472	-	n/a	n/a
Transfers In	600	-	-	-	102,400	n/a	n/a
Total Revenue	<u>1,060,127</u>	<u>1,134,929</u>	<u>839,820</u>	<u>1,197,801</u>	<u>1,249,229</u>	110.1%	104.3%
Fund Balance							
Beginning Balance	8,539	46,313	46,313	46,313	147,031	317.5%	317.5%
Revenues Less Expenditures	<u>37,774</u>	<u>5,944</u>	<u>(14,901)</u>	<u>100,718</u>	<u>529</u>	n/a	0.5%
Ending Balance	<u>\$ 46,313</u>	<u>\$ 52,257</u>	<u>\$ 31,412</u>	<u>\$ 147,031</u>	<u>\$ 147,560</u>	282.4%	100.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
Exp Summary By Type							
100 Salaries & Wages	\$ 437,661	\$ 511,734	\$384,030	\$ 522,134	\$ 582,655	113.9%	46.7%
200 Benefits	<u>165,399</u>	<u>164,832</u>	<u>133,615</u>	<u>168,729</u>	<u>218,816</u>	132.8%	17.5%
Sub-Total Salaries & Benefits	603,060	676,566	517,645	690,863	801,471	118.5%	64.2%
300 Operating Supplies	55,889	54,440	32,131	43,600	58,940	108.3%	4.7%
400 Professional Svcs & Chgs	309,481	337,479	270,127	322,121	342,788	101.6%	27.5%
600 Capital Outlay	<u>53,922</u>	<u>60,500</u>	<u>34,817</u>	<u>40,500</u>	<u>45,500</u>	75.2%	3.6%
Total Expenditures	<u>\$1,022,353</u>	<u>\$1,128,985</u>	<u>\$854,721</u>	<u>\$1,097,083</u>	<u>\$1,248,700</u>	110.6%	100.0%

EXPLANATORY NARRATIVE

Airfield - 281

This function 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.

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.

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
281 Airfield							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 196,242	\$ 200,974	\$ 153,545	\$ 200,974	\$ 216,070	107.5%	107.5%
120 Overtime	3,934	56,000	17,114	56,000	10,000	17.9%	17.9%
130 Special Pay	4,612	3,500	4,527	3,500	3,500	100.0%	100.0%
140 Retire/Term Cashout	980	1,000	-	1,000	1,000	100.0%	100.0%
Total	205,769	261,474	175,186	261,474	230,570	88.2%	88.2%
200 Benefits	91,810	89,473	72,416	91,795	100,619	112.5%	238.4%
300 Operating Supplies							
310 Office & Oper Supplies	25,697	18,200	7,589	13,000	18,200	100.0%	140.0%
320 Fuel	17,243	18,000	14,180	15,000	22,000	122.2%	146.7%
350 Small Tools & Equip	1,593	2,000	234	1,000	2,000	100.0%	200.0%
Total	44,533	38,200	22,003	29,000	42,200	110.5%	145.5%
400 Professional Svcs & Chgs							
410 Professional Services	18,828	15,000	4,333	8,000	15,000	100.0%	187.5%
430 Trans & Training	183	250	-	250	250	100.0%	100.0%
450 Rentals & Leases	-	120	-	120	120	100.0%	100.0%
470 Public Utility Services	57,067	58,400	43,687	56,300	53,700	92.0%	95.4%
480 Repairs & Maintenance	27,690	21,500	28,895	31,292	23,000	107.0%	73.5%
490 Miscellaneous	18	-	-	-	-	n/a	n/a
Total	103,786	95,270	76,915	95,962	92,070	96.6%	95.9%
600 Capital Outlay							
640 Machinery & Equipment	53,922	60,500	34,817	40,500	45,500	75.2%	112.3%
Total Expenditures	\$ 499,820	\$ 544,917	\$ 381,337	\$ 518,731	\$ 510,959	93.8%	98.5%

Air Terminal - 282

This function 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
282 Air Terminal	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 70,965	\$ 86,652	\$ 78,370	\$ 86,652	\$ 104,704	120.8%	120.8%
120 Overtime	191	1,000	382	1,000	1,000	100.0%	100.0%
130 Special Pay	542	1,000	617	1,000	1,000	100.0%	100.0%
140 Retire/Term Cashout	1,378	1,225	1,412	1,225	1,300	106.1%	106.1%
Total	73,075	89,877	80,781	89,877	108,004	120.2%	120.2%
200 Benefits	27,277	28,000	24,647	28,675	34,589	123.5%	337.8%
300 Operating Supplies							
310 Office & Oper Supplies	7,142	7,500	5,869	8,500	9,000	120.0%	105.9%
320 Fuel Consumed	-	240	-	-	240	100.0%	n/a
350 Small Tools & Equip	269	1,000	518	1,000	1,000	100.0%	100.0%
Total	7,411	8,740	6,387	9,500	10,240	117.2%	107.8%
400 Professional Svcs & Chgs							
410 Professional Services	5,526	5,000	5,481	4,000	5,000	100.0%	125.0%
420 Communications	2,977	2,400	2,369	2,400	2,400	100.0%	100.0%
470 Public Utility Services	47,998	49,100	32,595	46,000	49,100	100.0%	106.7%
480 Repairs & Maintenance	1,694	10,500	14,381	14,000	10,618	101.1%	75.8%
490 Miscellaneous	668	1,500	-	500	1,500	100.0%	300.0%
Total	58,863	68,500	54,825	66,900	68,618	100.2%	102.6%
Total Expenditures	\$ 166,627	\$ 195,117	\$ 166,640	\$ 194,952	\$ 221,451	113.5%	113.6%

Commercial - 283

This function 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. Also included is 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
283 Commercial							
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	7,138	4,500	4,308	4,500	4,500	100.0%	100.0%
480 Repairs & Maintenance	-	1,200	-	500	1,200	100.0%	240.0%
Total	7,138	5,700	4,308	5,000	5,700	100.0%	114.0%
Total Expenditures	<u>\$ 7,138</u>	<u>\$ 5,900</u>	<u>\$ 4,308</u>	<u>\$ 5,200</u>	<u>\$ 5,900</u>	100.0%	113.5%

Security - 284

This function 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
284 Security							
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 1,857	\$ 3,500	\$ 3,252	\$ 3,700	\$ 2,500	71.4%	67.6%
350 Small Tools & Equip	-	400	-	-	400	100.0%	n/a
Total	1,857	3,900	3,252	3,700	2,900	74.4%	78.4%
400 Professional Svcs & Chgs							
410 Professional Services	500	2,500	-	500	1,000	40.0%	200.0%
Total Expenditures	<u>\$ 2,357</u>	<u>\$ 6,400</u>	<u>\$ 3,252</u>	<u>\$ 4,200</u>	<u>\$ 3,900</u>	60.9%	92.9%

Administration - 286

This function 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 here, 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
286 Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries & Wages	\$ 157,682	\$ 158,784	\$ 123,468	\$ 166,784	\$ 240,082	151.2%	143.9%
120 Overtime	-	-	147	-	-	n/a	n/a
130 Special Pay	1,135	1,600	584	4,000	4,000	250.0%	100.0%
140 Retire/Term Cashout	-	-	3,866	-	-	n/a	n/a
Total	158,817	160,384	128,064	170,784	244,082	152.2%	142.9%
200 Benefits	46,312	47,359	36,552	48,259	83,608	176.5%	173.3%
300 Operating Supplies							
310 Office & Oper Supplies	678	2,400	663	800	2,400	100.0%	300.0%
350 Small Tools & Equip	1,410	1,000	(174)	400	1,000	100.0%	250.0%
Total	2,088	3,400	489	1,200	3,400	100.0%	283.3%
400 Professional Svcs & Chgs							
410 Professional Services	128,845	148,227	124,203	143,227	161,038	108.6%	112.4%
420 Communications	3,556	3,322	3,196	3,722	3,902	117.5%	104.8%
430 Trans/Training	1,146	3,000	1,105	1,300	3,000	100.0%	230.8%
450 Rentals & Leases	-	1,500	-	-	500	33.3%	n/a
470 Public Utility Services	-	760	-	510	760	100.0%	149.0%
480 Repairs & Maintenance	867	3,000	-	1,000	1,000	33.3%	100.0%
490 Miscellaneous	4,780	5,700	5,574	4,000	5,200	91.2%	130.0%
Total	139,194	165,509	134,079	153,759	175,400	106.0%	114.1%
Total Expenditures	\$ 346,411	\$ 376,651	\$ 299,183	\$ 374,001	\$ 506,491	134.5%	135.4%

Revenue

Revenue consists of reimbursement for utility services, fuel flowage fees, landing fees, interest, and tenant rents and leases.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
Revenue	2015	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 8,539	\$ 46,313	\$ 46,313	\$ 46,313	\$ 147,031	317.5%	317.5%
310 Taxes	13,212	14,000	9,952	14,000	14,000	100.0%	100.0%
340 Chrgs f/Goods & Services	184,450	263,250	152,673	270,650	223,150	84.8%	82.4%
360 Miscellaneous Revenues	861,864	857,679	656,592	891,679	909,679	106.1%	102.0%
390 Other Financing Sources	-	-	20,604	21,472	-	n/a	n/a
Transfers In	600	-	-	-	102,400	n/a	n/a
Total Revenues	<u>\$1,068,666</u>	<u>\$1,181,242</u>	<u>\$886,133</u>	<u>\$1,244,114</u>	<u>\$1,396,260</u>	118.2%	112.2%

YAKIMA AIRPORT
2017 BUDGET NARRATIVE

AIRPORT FAA - 422

City Manager
Air Terminal Manager

Cliff Moore
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.

Strategic Initiatives

There are four capital projects proposed for the Airport's 2017 FAA budget. The first is the replacement of the airport's vehicle security gates. The second is the design, engineering, and acquisition of Snow Removal Equipment (Carrier and Blower). The third project is the design, engineering, and environmental services to rehabilitate the west general aviation itinerant apron. The final one is to conduct pavement preservation through crack sealing Taxiway Bravo and east itinerant apron.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 291.

BUDGET SUMMARY

Dept 422 Airport Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
291 Airport Capital	\$ 547,128	\$ 13,805,247	\$ 6,176,954	\$ 13,803,913	\$ 2,815,089	20.4%	20.4%
Rev Summary By Type							
330 Intergovernmental	455,605	12,818,418	5,729,250	12,780,674	2,600,000	20.3%	20.3%
340 Chrgs f/Goods & Services	253,374	255,000	190,669	255,000	255,000	100.0%	100.0%
360 Miscellaneous Revenues	679	150	137	150	150	100.0%	100.0%
380 Nonrevenues	-	400,000	-	-	-	n/a	n/a
390 Other Financing Sources	-	1,000	-	20,604	1,000	100.0%	4.9%
Total Revenues	<u>709,658</u>	<u>13,474,568</u>	<u>5,920,057</u>	<u>13,056,428</u>	<u>2,856,150</u>	21.2%	21.9%
Fund Balance							
Beginning Balance	633,020	795,550	795,550	795,550	48,065	6.0%	6.0%
Revenues Less Expenditures	<u>162,530</u>	<u>(330,679)</u>	<u>(256,897)</u>	<u>(747,485)</u>	<u>41,061</u>	12.4%	5.5%
Ending Balance	<u>\$ 795,550</u>	<u>\$ 464,871</u>	<u>\$ 538,653</u>	<u>\$ 48,065</u>	<u>\$ 89,126</u>	19.2%	185.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
Exp Summary By Type							
400 Professional Svcs & Chgs	\$ 26,565	\$ -	\$ -	\$ -	\$ -	n/a	n/a
600 Capital Outlay	520,563	13,805,247	6,176,954	13,803,913	2,815,089	20.4%	100.0%
Total Expenditures	<u>\$ 547,128</u>	<u>\$ 13,805,247</u>	<u>\$ 6,176,954</u>	<u>\$ 13,803,913</u>	<u>\$ 2,815,089</u>	20.4%	100.0%

EXPLANATORY NARRATIVE

Airport Capital – 291

The Yakima Air Terminal is an integral part of the City's transportation system and economic development infrastructure. The airport continues to see growth in a variety of areas to include passengers utilizing airline service, cargo operations and the need for additional hangar development. The airport administration in conjunction with the Federal Aviation Administration have identified a variety of Capital Improvements Projects for 2017.

Security Perimeter Fence - The first improvement is the replacement of the airport's vehicle security gates. The airport is equipped with a variety of gates which allow for emergency, airport, pedestrian vehicles to access the airfield to conduct regular aviation business. These gates keep unauthorized vehicles and personnel outside the airport's perimeter fence to ensure aircraft can continue to operate safely on the airfield. Unfortunately, the majority of these vehicle gates have outlived their useful life and require constant maintenance.

Snow Removal Equipment - Design, engineering, and acquisition of Snow Removal Equipment (Carrier and Blower). The Federal Aviation Administration has recommended the airport acquire a carrier/blower to replace the 1993 blower, which is approaching the end of its useful life. This piece of equipment removes snow berms along the edges of the Runways, Taxiways, and Aprons which is required by the airport's Snow and Ice Control Plan. Design and engineering will be conducted early 2017 with a bid opening in June 2017.

West General Aviation Itinerant Apron - Initiate design, engineering, and environmental services to rehabilitate the west general aviation itinerant apron. This apron is utilized by general and cooperate aviation; commercial airlines, military aircraft, and any aircraft diversions due to inclement weather at Seattle-Tacoma International Airport. Following the design and engineering plans, the airport will rehabilitate the apron in 2018 at a cost of \$1,300,000.

East Apron & Taxi Crack Sealing - Conduct pavement preservation through crack sealing Taxiway Bravo and east itinerant apron. Taxiway Bravo and apron are utilized by general and cooperate aviation; commercial airlines, military aircraft, and any aircraft diversions due to inclement weather at Seattle-Tacoma International Airport. Funding for crack sealing will be provided by the airport's Passenger Facility Charge Program (100%).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
291 Airport Capital							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 26,565	\$ -	\$ -	\$ -	\$ -	n/a	n/a
600 Capital Outlay							
620 Buildings	-	-	-	-	100,000	n/a	n/a
630 Impr Other Than Bldg	-	-	-	-	810,000	n/a	n/a
640 Machinery & Equipment		1,600,000		1,600,000	1,040,000	n/a	65.0%
650 Construction Projects	520,563	12,205,247	6,176,954	12,203,913	865,089	7.1%	7.1%
Total	520,563	13,805,247	6,176,954	13,803,913	2,815,089	20.4%	20.4%
Total Expenditures	\$ 547,128	\$ 13,805,247	\$ 6,176,954	\$ 13,803,913	\$ 2,815,089	20.4%	20.4%

Revenue

Revenues 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenue							
Beginning Balance	\$ 633,020	\$ 795,550	\$ 795,550	\$ 795,550	\$ 48,065	6.0%	6.0%
330 Intergovernmental	455,605	12,818,418	5,729,250	12,780,674	2,600,000	20.3%	20.3%
340 Chrgs f/Goods & Services	253,374	255,000	190,669	255,000	255,000	100.0%	100.0%
360 Miscellaneous Revenues	679	150	137	150	150	100.0%	100.0%
380 Nonrevenues	-	400,000	-	-	-	n/a	n/a
390 Other Financing Sources	-	1,000	-	20,604	1,000	100.0%	4.9%
Total Revenues	\$ 1,342,678	\$ 14,270,118	\$ 6,715,607	\$ 13,851,978	\$ 2,904,215	20.4%	21.0%



UTILITIES & ENGINEERING

2017 Budgeted Staffing Levels

VACANT

Utilities & Engineering Director

117.20 Positions

D. BROWN
Water/Irrigation
Manager

**WATER/IRRIGATION
DIVISION**
37.00 Positions

Fire Suppression
Operation, Maintenance
and Administration
Water Supply, Treatment
Operation and
Maintenance
Domestic Water
Distribution System,
Operation, Maintenance
and Administration
Water System
Improvements (CIP)
Irrigation System Operation
and Maintenance
Irrigation
System Improvements (CIP)

**ENGINEERING
DIVISION**
8.00 Positions

Prepare Contract Plans,
Specifications and
Estimates for
Municipal Projects
Contract Administration
Inspection and Testing
for Municipal Projects
Preparation and
Administration
of State and Federal Grant
Applications
Right-of-Way-Acquisition
LID Administration

M. PRICE
Wastewater/ Stormwater
Manager

**WASTEWATER
DIVISION**
70.20 Positions

Wastewater Treatment
Wastewater
Collection System
Food Processing
Collection and Treatment
Biosolids Recycling
Industrial Pre-treatment
Program
Facilities Operation,
Maintenance and
Construction
Stormwater
Surface Drainage
(Stormwater Collection)

WASTEWATER OPERATING - 473

*Utilities & Engineering Director
Wastewater Division Manager*

*Vacant
Mike Price*

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. Staff began review and update of the 2004 Facility Plan in 2012 to create a draft 2014 Facility Plan. The completion of the 2014 Draft Facility Plan, including Department of Ecology acceptance and Yakima City Council adoption is projected for the second 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 Department of Ecology will renew the plant's extended 2011 NPDES permit in 2017. Staff are anticipating that the renewed permit will include delegated pretreatment authority for permitting significant industrial users in the Terrace Heights Sewer District and in the City of Union Gap. The renewed permit should also clarify regulatory issues that pertain to the new Riparian Outfall that was constructed as a component of the Gap-to-Gap Floodplain Restoration project.

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 2017 budget provides for staffing levels and equipment adjustments throughout the Wastewater Division.

Strategic Initiatives

The Division is proposing the following operating initiatives to address Division challenges:

- Sewer service rate adjustments to address short and long term repair, replacement, and improvement needs. The adjustments increase typical residential customer rates by 3.0%, restore equitable charges to commercial customers enrolled in the Pretreatment Program, and more accurately reflect the real cost-of-service for Industrial Waste Line/UASB customers.
- Create one Pretreatment Crew Leader position to address delegated Pretreatment authority in Union Gap and Terrace Heights.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 726, 729, 731, 732, 734 & 737.

PERFORMANCE STATISTICS

	2015 Actual	2016 Prelim	2017 Proposed Budget
Rudkin Road Pump Station			
Million Gallons/Yr. Pumped	620	635	640
Yakima	396	403	406
Union Gap	224	232	233
Total Million Gallons/Yr. Pumped	620	635	640
Pumping Costs	\$135,715	\$169,104	\$349,485
Cost Per Million Gallons Pumped	\$219	\$266	\$546
Wastewater Treatment			
Billion Gallons/Yr. Treated	3.37	3.60	3.65
Laboratory Tests/Month	1,720	1,750	1,750
Permitted Hydraulic Capacity (MG, average day peak month)	21.5	21.5	21.5
Average Day Peak Month	10.08	11.00	11.20
Percent of Permit Capacity	47	51	52
Peak Day	12.4	12.9	13.2
Pounds of Organic Pollutants Treated (BOD) ⁽¹⁾	9,978,934	10,000,000	10,500,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400
Actual Load Average Day/Max. Month	33,594	34,200	34,200
Percent of Permit Capacity	63	64	64
Pounds of Total Suspended Solids (TSS) ⁽¹⁾	7,458,106	7,500,000	7,600,000
Permitted Suspended Solids Loading (Avg Day/Max Month)	38,600	38,600	38,600
Actual Load Average Day/Max. Month	20,919	21,230	21,230
Percent of Permit Capacity	54	55	55
Biosolids (Dry Tons)	1,574	1,580	1,585
Treatment Costs	5,606,248	6,914,453	7,137,707
Total Facility Debt Service & Cash Contribution for Capital	\$1,410,669	\$2,570,000	\$5,040,000
Capital Projects			
Flow Treated (mg)	3,370	3,400	3,450
Cost Per Million Gallons Treated ⁽¹⁾	\$2,082	\$2,790	\$3,530

- (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	2015 Actual	2016 Amended Budget	2017 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 ⁽¹⁾	0.00	1.00	1.00
4260	WWTP Lead Maintenance Tech ⁽²⁾	0.00	1.00	1.00
7123	Department Assistant III	0.50	0.50	0.50
8241	Industrial Maintenance Mechanic ⁽¹⁾	4.00	3.00	3.00
8242	Preventive Maintenance Technician	1.00	1.00	1.00
8311	WWTP Operator I ⁽³⁾	1.00	1.00	1.00
8312	WWTP Operator II ⁽³⁾	7.00	7.00	7.00
8313	WWTP Operator III ⁽³⁾	7.00	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 ⁽⁴⁾	2.00	2.00	3.00
8324	Environmental Compliance Specialist	1.00	1.00	1.00
8326	Laboratory Chemist ⁽⁵⁾	0.00	1.00	1.00
8542	Facility Maintenance Specialist ⁽⁶⁾	1.00	2.00	2.00
8731	Wastewater Maintenance Specialist I ⁽³⁾	3.00	1.00	1.00
8732	Wastewater Maintenance Specialist II ⁽³⁾	11.00	12.00	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	1.00	1.00	1.00
11108	Utility Project Manger	1.00	1.00	1.00
11615	Administrative Assistant for Wastewater	1.00	1.00	1.00
12201	Industrial Maintenance Supervisor	1.00	1.00	1.00
13201	Wastewater Maintenance Supervisor ⁽⁷⁾	1.00	0.00	1.00
15102	WWTP Process Control Supervisor	1.00	1.00	1.00
15103	WWTP Chief Operator ⁽⁸⁾	4.00	4.00	3.00
15104	Pretreatment Supervisor	1.00	1.00	1.00
15105	Wastewater Operations Superintendent	1.00	1.00	1.00
15301	Lab Coordinator	1.00	1.00	1.00
Total Budgeted Personnel ⁽⁹⁾		70.20	71.20	72.20

- (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) WWTP Operator and Wastewater Maintenance Specialist positions vary due to the capability to be promoted during the fiscal year to the next step.
- (4) The addition of one Pretreatment Crew Leader is budgeted for 2017.
- (5) The Laboratory Chemist position was reestablished mid-year 2015.
- (6) A Facility Support Worker position was converted from temporary to a permanent Facility Maintenance Specialist position at the end of 2015.
- (7) The Wastewater Maintenance Supervisor position was deleted in 2015. The position is re-established in 2017.
- (8) Elimination of one WWTP Chief Operator Position is proposed for 2017.
- (9) Wastewater funds 1.05 FTE in Codes (022), 1.22 FTE's in Engineering (041) and .40 FTE in Water (474). 11.85 FTE's are funded by Stormwater.

BUDGET SUMMARY

Dept 473 Wastewater Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
726 Wastewater Collection	\$ 7,374,526	\$ 7,852,103	\$ 5,371,974	\$ 7,688,165	\$ 8,187,288	102.9%	102.8%
729 Rudkin Road Lift Station	135,715	339,627	126,803	340,083	349,485	102.9%	102.8%
731 WW Treatment Operations	5,606,248	6,963,345	4,197,308	6,328,174	7,137,707	102.5%	112.8%
732 WW Treatment Equipment	51,598	250,000	-	250,000	250,000	100.0%	100.0%
734 WW Pre-Treatment	846,795	987,103	724,365	947,328	1,116,594	113.1%	117.9%
737 WW Treatment Chrg Trans	6,896,953	5,294,313	4,046,109	5,378,761	5,678,336	107.3%	105.6%
Debt Service	977,233	902,791	763,744	794,420	790,843	87.6%	99.5%
Total Expenditures	<u>21,889,068</u>	<u>22,589,282</u>	<u>15,230,303</u>	<u>21,726,931</u>	<u>23,510,252</u>	104.1%	108.2%

Rev Summary By Type

320 Licenses & Permits	958,016	951,000	980,973	986,000	1,125,600	118.4%	114.2%
340 Chrgs f/Goods & Services	20,060,019	20,226,986	14,590,313	20,833,986	20,679,681	102.2%	99.3%
360 Miscellaneous Revenues	16,458	13,700	466	13,700	13,700	100.0%	100.0%
370 Prop & Trust Gains	1,625,570	878,177	627,881	878,177	878,177	100.0%	100.0%
390 Other Financing Sources	-	-	5,924	-	-	n/a	n/a
Transfers In	43,512	32,621	32,621	32,621	32,621	100.0%	100.0%
Total Revenues	<u>22,703,574</u>	<u>22,102,484</u>	<u>16,238,177</u>	<u>22,744,484</u>	<u>22,729,779</u>	102.8%	99.9%

Fund Balance

Beginning Balance	3,494,824	4,309,330	4,309,330	4,309,330	5,326,884	123.6%	123.6%
Revenues Less Expenditures	814,506	(486,798)	1,007,874	1,017,554	(780,472)	160.3%	76.7%
Ending Balance	<u>\$ 4,309,330</u>	<u>\$ 3,822,532</u>	<u>\$ 5,317,204</u>	<u>\$ 5,326,884</u>	<u>\$ 4,546,411</u>	118.9%	85.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 3,192,405	\$ 4,034,768	\$ 2,393,585	\$ 3,474,982	\$ 4,205,073	104.2%	17.9%
200 Personnel Benefits	1,334,554	1,592,527	920,257	1,534,475	1,744,525	109.5%	7.4%
Sub-Total Salaries & Benefits	4,526,959	5,627,295	3,313,843	5,009,458	5,949,598	105.7%	25.3%
300 Supplies	807,602	990,300	597,673	976,300	960,300	97.0%	4.1%
400 Other Services/Charges	8,364,007	9,191,102	6,358,501	9,004,511	9,547,694	103.9%	40.6%
600 Capital Outlays	117,833	385,000	1,574	365,000	385,000	100.0%	1.6%
700 Debt Service Principal	909,028	793,222	707,363	719,522	720,640	90.8%	3.1%
800 Debt Service Int/Other	68,206	109,569	56,380	74,898	70,203	64.1%	0.3%
Transfers Out	7,095,434	5,492,794	4,194,970	5,577,242	5,876,817	107.0%	25.0%
Total Expenditures	<u>\$21,889,068</u>	<u>\$22,589,282</u>	<u>\$ 15,230,303</u>	<u>\$21,726,931</u>	<u>\$23,510,252</u>	104.1%	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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
726 Wastewater Collection							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 1,062,780	\$ 1,084,471	\$ 737,008	\$ 1,077,471	\$ 1,156,197	106.6%	107.3%
120 Overtime	8,249	12,000	10,847	14,000	14,000	116.7%	100.0%
130 Special Pay	24,684	21,828	40,221	46,828	58,984	270.2%	126.0%
140 Retire/Term Cashout	12,341	41,500	33,180	41,500	41,500	100.0%	100.0%
Total	1,108,054	1,159,799	821,257	1,179,799	1,270,681	109.6%	107.7%
200 Personnel Benefits	470,688	458,403	325,203	478,724	534,758	116.7%	111.7%
300 Supplies							
310 Office & Oper Supplies	93,052	105,000	92,019	110,000	105,000	100.0%	95.5%
320 Fuel Consumed	35,380	45,000	21,954	35,000	45,000	100.0%	128.6%
350 Small Tools & Equip	2,734	6,000	1,013	6,000	6,000	100.0%	100.0%
Total	131,165	156,000	114,987	151,000	156,000	100.0%	103.3%
400 Other Services & Charges							
410 Professional Services	756,863	785,463	695,971	785,463	884,243	112.6%	112.6%
420 Communications	9,190	8,363	6,061	9,454	9,235	110.4%	97.7%
430 Transportation/Training	1,569	3,500	1,062	3,500	3,500	100.0%	100.0%
440 Taxes & Assessments	4,047,436	4,304,000	2,801,607	4,109,000	4,317,886	100.3%	105.1%
450 Oper Rentals & Leases	-	2,000	-	2,000	2,000	100.0%	100.0%
470 Public Utility Services	22,358	28,035	14,678	27,935	29,840	106.4%	106.8%
480 Repairs & Maintenance	82,012	111,000	81,674	125,700	97,709	88.0%	77.7%
490 Miscellaneous	539,956	566,540	403,651	566,590	612,436	108.1%	108.1%
Total	5,459,384	5,808,901	4,004,703	5,629,642	5,956,849	102.5%	105.8%
600 Capital Outlay							
610 Land	66,235	-	-	-	-	n/a	n/a
640 Machinery & Equipment	-	130,000	1,574	110,000	130,000	100.0%	118.2%
Total	66,235	130,000	1,574	110,000	130,000	100.0%	118.2%
Transfers Out	139,000	139,000	104,251	139,000	139,000	100.0%	100.0%
Total Expenditures	<u>\$ 7,374,526</u>	<u>\$ 7,852,103</u>	<u>\$ 5,371,974</u>	<u>\$ 7,688,165</u>	<u>\$ 8,187,288</u>	104.3%	106.5%

Rudkin Road Lift Station - 729

This function 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
			09/30/16	Year-End	Budget	2 to 5	4 to 5
729 Rudkin Road Lift Station							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 49,131	\$ 77,392	\$ 48,395	\$ 77,660	\$ 78,078	100.9%	100.5%
120 Overtime	3,932	3,500	3,411	4,000	4,200	120.0%	105.0%
130 Special Pay	1,115	500	1,150	1,200	1,200	240.0%	100.0%
140 Retire/Term Cashout	720	1,386	372	1,750	1,750	126.3%	100.0%
Total	54,898	82,778	53,328	84,610	85,228	103.0%	100.7%
200 Personnel Benefits	19,545	29,721	19,369	30,177	31,855	107.2%	105.6%
300 Operating Supplies							
310 Office & Oper Supplies	-	10,000	-	10,000	10,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	35,498	38,498	34,947	38,498	43,809	113.8%	113.8%
420 Communications	673	594	423	594	556	93.6%	93.6%
470 Public Utility Services	24,565	27,500	18,334	25,667	27,500	100.0%	107.1%
480 Repairs & Maintenance	-	150,000	-	150,000	150,000	100.0%	100.0%
Total	60,735	216,592	53,704	214,759	221,865	102.4%	103.3%
Transfers Out	537	537	402	537	537	100.0%	100.0%
Total Expenditures	\$ 135,715	\$ 339,627	\$ 126,803	\$ 340,083	\$ 349,485	102.9%	102.8%

Wastewater Treatment Operations - 731

This function 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 Function 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). 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 the 2014 Three-Party 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 2015 actual, projected 2016, and estimated 2017 percent allocations are indicated on the following table.

ALLOCATION BY CUSTOMER

	2015 Actual	2016 Projected	2017 Estimated
Million Gallons Treated (Total)	3,370	3,400	3,450
Yakima (%)	86.3	86.1	86.2
Union Gap (%)	6.6	6.8	6.7
Terrace Heights (%)	7.1	7.1	7.1
BOD Treated (lbs.) (Includes Dry Matter)	9,978,934	10,000,000	10,500,000
Yakima (%)	89.6	89.5	89.9
Union Gap (%)	5.7	5.6	5.4
Terrace Heights (%)	4.7	4.9	4.7
TSS Treated (lbs.) (Includes Dry Matter.)	7,458,106	7,500,000	7,600,000
Yakima (%)	88.1	88.3	88.2
Union Gap (%)	7.2	7.3	7.3
Terrace Heights (%)	4.7	4.4	4.5

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

(2017 Contributions into 472 Fund – \$800,000)

	Yakima	Union Gap	Terrace Heights
Allocation, %	87.9%	8.1%	4.0%
Charge, Per Month	\$58,600	\$5,400	\$2,667
Total Yearly Allocation	\$703,200	\$64,800	\$32,000

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
731 WW Treatment Operations	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 1,396,047	\$ 2,003,262	\$ 1,040,024	\$ 1,454,344	\$ 1,993,475	99.5%	137.1%
120 Overtime	146,997	175,000	107,789	175,000	175,000	100.0%	100.0%
130 Special Pay	50,665	60,067	38,980	60,067	60,076	100.0%	100.0%
140 Retire/Term Cashout	<u>67,999</u>	<u>68,000</u>	<u>8,766</u>	<u>80,000</u>	<u>80,000</u>	117.6%	100.0%
Total	1,661,709	2,306,330	1,195,559	1,769,411	2,308,551	100.1%	130.5%
200 Personnel Benefits	663,952	930,334	460,399	847,780	959,661	103.2%	113.2%
300 Supplies							
310 Office & Oper Supplies	597,141	751,000	449,056	742,000	721,000	96.0%	97.2%
320 Fuel Consumed	16,478	16,800	10,001	16,800	16,800	100.0%	100.0%
350 Small Tools & Equip	<u>52,681</u>	<u>40,000</u>	<u>11,904</u>	<u>40,000</u>	<u>40,000</u>	100.0%	100.0%
Total	666,300	807,800	470,961	798,800	777,800	96.3%	97.4%
400 Other Services & Charges							
410 Professional Services	1,165,435	1,222,981	1,037,096	1,297,981	1,496,004	122.3%	115.3%
420 Communications	19,112	16,400	12,104	19,000	16,126	98.3%	84.9%
430 Transportation/Training	3,409	8,000	2,245	8,000	8,000	100.0%	100.0%
440 Taxes & Assessments	237,481	250,100	150,427	250,100	250,100	100.0%	100.0%
450 Oper Rentals & Leases	940	3,000	700	3,000	3,000	100.0%	100.0%
470 Public Utility Services	953,491	1,083,400	671,403	985,101	1,017,900	94.0%	103.3%
480 Repairs & Maintenance	47,529	138,000	33,154	138,000	89,564	64.9%	64.9%
490 Miscellaneous	<u>136,891</u>	<u>147,000</u>	<u>125,763</u>	<u>161,000</u>	<u>161,000</u>	109.5%	100.0%
Total	2,564,287	2,868,881	2,032,891	2,862,182	3,041,694	106.0%	106.3%
Transfers Out	<u>50,000</u>	<u>50,000</u>	<u>37,499</u>	<u>50,000</u>	<u>50,000</u>	100.0%	100.0%
Total Expenditures	<u>\$ 5,606,248</u>	<u>\$ 6,963,345</u>	<u>\$ 4,197,308</u>	<u>\$ 6,328,174</u>	<u>\$ 7,137,707</u>	102.5%	112.8%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
732 WW Treatment Equipment	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
640 Machinery & Equipment	\$ 51,598	\$ 250,000	\$ -	\$ 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 §56.A.1.b. of the City's NPDES permit requires the issuance of industrial waste discharge permits to all significant industrial users, as defined in 40 CFR 403.3 (t)(i)(ii) contributing to the treatment system from within the City's jurisdiction. Further duties include monitoring, sampling, and inspecting all significant industrial users (SIU's) and minor industrial users (MIU's) discharging to the City's POTW. The City of Yakima recognizes and regulates 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 2016 the Pretreatment Program has 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 is on schedule to inspect and sample each of the 490 MIU's.

In 2017, the Department of Ecology will delegate Pretreatment authority to the City of Yakima for significant industrial users in the Terrace Heights Sewer District and in the City of Union Gap. This will give the City of Yakima Pretreatment Program permitting responsibilities for at least eight additional SIU's. The City of Yakima will prepare and renew the permits for these SIU's, and the City will collect the permit fees. The addition of one Pretreatment Crew Leader is proposed as a Strategic Initiative to handle the increased permitting workload. The collection of the additional permit fees offsets approximately 50% of the position cost, with the remainder offset by elimination of one Chief Operator supervisory position in the WWTP operations workgroup.

The City continues to monitor businesses and industries for fat, oil and grease (FOG). Heavy FOG concentrations have the potential to cause Wastewater backups within the collection system, causing flooding of wastewater into residential homes and businesses. It also interferes with the treatment process at the POTW. The FOG Program focuses on educating and reinforcing best management practices with food service establishment personnel, particularly with the managers. Wastewater discharges are sampled for FOG to ensure grease traps or oil interceptors are being cleaned on a regular basis and that FOG concentrations do not exceed the local discharge limit of 100 mg/L. The Pretreatment Program's goal is to inspect and test each food establishment at least once every quarter.

The City's NPDES permit also requires Whole Effluent Toxicity (WET) tests. Chronic WET testing is conducted on the treated effluent being discharged to the Yakima River during spring/summer to measure survival and reproduction of the test species *Ceriodaphnia dubia* and summer/fall to

measure survival and growth of the test species *Pimephalespromelas*. An outside Lab is contracted to conduct such tests as required by the City's NPDES permit.

Revenue is generated through the City's authority as a delegated Pretreatment Program to assess wastewater discharge permit fees from the industries. The wastewater discharge permits are assessed at 90% of Ecology's annual fee schedule Chapter 173-224 WAC. In addition to permit fees, revenue is received from Pretreatment Program charges to minor (MIU's) and significant industrial users (SIU's), and from Terrace Heights and Union Gap for sampling and testing performed.

Account 120 Overtime – Overtime 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
734 WW Pre-Treatment	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 361,917	\$ 439,362	\$ 290,787	\$ 397,321	\$ 502,113	114.3%	126.4%
120 Overtime	720	1,500	776	1,500	1,500	100.0%	100.0%
130 Special Pay	3,470	3,000	3,297	4,000	5,000	166.7%	125.0%
140 Retire/Term Cashout	1,637	42,000	28,581	38,341	32,000	76.2%	83.5%
Total	367,744	485,862	323,442	441,162	540,613	111.3%	122.5%
200 Personnel Benefits	180,369	174,069	115,286	177,794	218,251	125.4%	122.8%
300 Supplies							
310 Office & Oper Supplies	4,364	10,250	8,639	10,250	10,250	100.0%	100.0%
320 Fuel Consumed	5,773	6,000	3,086	6,000	6,000	100.0%	100.0%
350 Small Tools & Equip	-	250	-	250	250	100.0%	100.0%
Total	10,137	16,500	11,725	16,500	16,500	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	66,803	92,840	55,190	92,840	103,060	111.0%	111.0%
420 Communications	2,559	2,361	1,640	3,561	4,043	171.2%	113.5%
430 Trans/Training	804	1,000	501	1,000	1,000	100.0%	100.0%
440 Taxes & Assessments	182,764	175,000	191,907	175,000	189,114	108.1%	108.1%
480 Repairs/Maintenance	10,017	5,750	5,186	5,750	9,751	169.6%	169.6%
490 Miscellaneous	16,653	19,778	12,780	19,778	20,318	102.7%	102.7%
Total	279,601	296,728	267,204	297,928	327,285	110.3%	109.9%
600 Capital Outlay							
640 Machinery & Equipment	-	5,000	-	5,000	5,000	100.0%	100.0%
Transfers Out	8,944	8,944	6,709	8,944	8,944	100.0%	100.0%
Total Expenditures	<u>\$ 846,795</u>	<u>\$ 987,103</u>	<u>\$ 724,365</u>	<u>\$ 947,328</u>	<u>\$ 1,116,594</u>	113.1%	117.9%

Wastewater Treatment Charge Transfer - 737

The following table details the changes that have occurred in this account from 2015 through the proposed 2017 budget:

INTERFUND TRANSFERS

	2015 Actual	2016 Year-End Estimate	2017 Proposed Budget
Wastewater to Arterial Streets (142)	\$26,892	\$-	\$-
Real Estate Excise Tax – REET 1 (342)	84,448	-	84,448
Contribution to Utility Billing System (392)	-	300,000	-
Wastewater Treatment Plant Reserve (472)	527,400	616,000	616,000
Operating Transfer to Capital (476)	3,000,000	800,000	2,900,000
Connection Charge Transfer (478)	1,681,500	2,001,500	501,500
Debt Service – Revenue Bond Funds (488 & 493)	1,576,713	1,576,813	1,576,388
Total	\$6,896,953	\$5,294,313	\$5,678,336

	(1) 2015 Actual	(2) 2016 Amended Budget	(3) 2016 Actual 09/30/16	(4) 2016 Estimated Year-End	(5) 2017 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
737 WW Treatment Chrg Trans							
Expenses							
Transfers Out	\$ 6,896,953	\$ 5,294,313	\$ 4,046,109	\$ 5,378,761	\$ 5,678,336	107.3%	105.6%

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

	2015 Actual	2016 Year-End Estimate	2017 Proposed Budget	Maturity Date
Revenue Bonds				
2012 Wastewater Ref 2003 Series B (Fund 493)	\$1,165,300	\$1,165,000	\$1,165,000	11/01/2023
2008 Wastewater (Fund 488)	411,413	411,813	411,388	11/01/2027
Subtotal – Transfer to Debt Service Funds	1,576,713	1,576,813	1,576,388	
Intergovernmental Loans				
1995 Headworks/Digester Rehabilitation	164,872	-	-	7/01/2015
1995 King Street Collection System	11,791	-	-	7/01/2015
2001 Fruitvale Neighborhood Water Wastewater Project	80,115	79,954	79,566	7/01/2021

	2015 Actual	2016 Year-End Estimate	2017 Proposed Budget	Maturity Date
2005 River Road – Wastewater Improvement	130,510	130,458	129,837	7/01/2025
2007 Ultra Violet Disinfection	128,622	128,672	128,065	7/01/2027
SRF L1100008 – Wastewater Energy Efficiency Project	34,826	34,826	34,826	3/31/2033
Wastewater Treatment Plant	291,951	290,605	289,260	9/01/2031
L1200019 P2305 – Industrial Waste Anaerobic / Methane Utilization / Energy Conservation	19,809	39,618	39,409	3/31/2033
PC13-961-059 P2327 Industrial Waste Anaerobic / Industrial Wastewater Main Extension	114,737	90,287	89,880	6/01/2032
Subtotal – Debt Service in Wastewater Fund	977,233	794,420	790,843	
Total Debt Service	\$2,553,946	\$2,360,261	\$2,357,141	

	(1) 2015 Actual	(2) 2016 Amended Budget	(3) 2016 Actual 09/30/16	(4) 2016 Estimated Year-End	(5) 2017 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Debt Service							
Expenses							
700 Debt Service Principal	\$ 909,028	\$ 793,222	\$ 707,363	\$ 719,522	\$ 720,640	90.8%	100.2%
800 Debt Service Int/Other	68,206	109,569	56,380	74,898	70,203	64.1%	93.7%
Total Expenditures	<u>\$ 977,233</u>	<u>\$ 902,791</u>	<u>\$ 763,744</u>	<u>\$ 794,420</u>	<u>\$ 790,843</u>	87.6%	99.5%

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) 2015 Actual	(2) 2016 Amended Budget	(3) 2016 Actual 09/30/16	(4) 2016 Estimated Year-End	(5) 2017 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
Beginning Balance	\$ 3,494,824	\$ 4,309,330	\$ 4,309,330	\$ 4,309,330	\$ 5,326,884	123.6%	123.6%
320 Licenses & Permits	958,016	951,000	980,973	986,000	1,125,600	118.4%	114.2%
340 Chrgs f/Goods & Services	20,060,019	20,226,986	14,590,313	20,833,986	20,679,681	102.2%	99.3%
360 Miscellaneous Revenues	16,458	13,700	466	13,700	13,700	100.0%	100.0%
370 Prop & Trust Gains	1,625,570	878,177	627,881	878,177	878,177	100.0%	100.0%
390 Other Financing Sources	-	-	5,924	-	-	n/a	n/a
Transfers In	43,512	32,621	32,621	32,621	32,621	100.0%	100.0%
Total Revenues	<u>\$ 26,198,398</u>	<u>\$ 26,411,814</u>	<u>\$ 20,547,507</u>	<u>\$ 27,053,814</u>	<u>\$ 28,056,663</u>	106.2%	103.7%

UTILITIES & ENGINEERING
2017 BUDGET NARRATIVE

WASTEWATER CAPITAL FACILITIES - 472

Utilities & Engineering Director
Wastewater Division Manager

Vacant
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. The 3-Party Wholesale Agreement with the City of Union Gap and the Terrace Heights Sewer District requires a fund 472 balance of \$800,000 at the beginning of 2017.

Strategic Initiatives

This departments capital expenditures are listed in the 2017 Preliminary Budget Summary / Strategic Initiatives section. Details may be found in the Explanatory Narrative below.

Function(s): 739.

BUDGET SUMMARY

Dept 472 WW Capital Facilities	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
739 Wastewater Capital	\$ 83,709	\$ 700,000	\$ 103,325	\$ 700,000	\$ 800,000	114.3%	114.3%
Rev Summary By Type							
340 Chrgs f/Goods & Svcs	72,604	84,000	61,842	84,000	84,000	100.0%	100.0%
390 Other Financing Sources	527,400	616,000	462,000	616,000	616,000	100.0%	100.0%
Total Revenues	<u>600,004</u>	<u>700,000</u>	<u>523,842</u>	<u>700,000</u>	<u>700,000</u>	100.0%	100.0%
Fund Balance							
Beginning Balance	1,452,514	1,968,809	1,968,809	1,968,809	1,968,809	100.0%	100.0%
Revenues Less Expenditures	516,295	-	420,517	-	(100,000)	n/a	n/a
Ending Balance	<u>\$ 1,968,809</u>	<u>\$ 1,968,809</u>	<u>\$ 2,389,326</u>	<u>\$ 1,968,809</u>	<u>\$ 1,868,809</u>	94.9%	94.9%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
400 Professional Svcs & Chgs	\$ 83,709	\$ 700,000	\$ 103,325	\$ 700,000	\$ 800,000	114.3%	100.0%

EXPLANATORY NARRATIVE

Wastewater Capital - 739

This function is a contingency for major facility repairs, industrial coating, or minor equipment replacement. Year 2017 uses will include sludge dewatering centrifuge maintenance, ultraviolet disinfection lamp replacement, heat exchanger replacement, and other major maintenance requirements.

- Treatment Plant Effluent Disinfection Lamp Replacement (\$100,000) – Scheduled replacement of the 264 ultraviolet lamps that disinfect plant effluent. Existing lamps will reach the end of useful 12,000-hour life in 2017.
- Refurbish Sharples Dewatering Centrifuge (\$75,000) – Send out the treatment plant's back-up dewatering centrifuge for scheduled (10,000 hour runtime) service.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
739 Wastewater Capital	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	\$ 83,709	\$ 700,000	\$ 103,325	\$ 700,000	\$ 800,000	114.3%	114.3%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 1,452,514	\$ 1,968,809	\$ 1,968,809	\$ 1,968,809	\$ 1,968,809	100.0%	100.0%
340 Chrgs f/Goods & Svcs	72,604	84,000	61,842	84,000	84,000	100.0%	100.0%
390 Other Financing Sources	527,400	616,000	462,000	616,000	616,000	100.0%	100.0%
Total Revenues	<u>\$ 2,052,518</u>	<u>\$ 2,668,809</u>	<u>\$ 2,492,651</u>	<u>\$ 2,668,809</u>	<u>\$ 2,668,809</u>	100.0%	100.0%

UTILITIES & ENGINEERING
2017 BUDGET NARRATIVE

WASTEWATER CAPITAL CONSTRUCTION - 476

Utilities & Engineering Director
Wastewater Division Manager

Vacant
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 department's capital expenditures are listed in the 2017 Preliminary Budget Summary / Strategic Initiatives section. Details may be found in the Explanatory Narrative below.

Function(s): 738.

BUDGET SUMMARY

Dept 476 WW Capital Constr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	2015 Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
738 Capital Improvement	\$ 81,809	\$ 5,710,000	\$ 353,899	\$ 960,000	\$ 8,910,000	156.0%	928.1%
Rev Summary By Type							
Transfers In	800,000	500,000	600,000	500,000	2,900,000	580.0%	580.0%
Fund Balance							
Beginning Balance	6,156,576	6,874,767	6,874,767	6,874,767	6,414,767	93.3%	93.3%
Revenues Less Expenditures	718,191	(5,210,000)	246,101	(460,000)	(6,010,000)	115.4%	1306.5%
Ending Balance	<u>\$ 6,874,767</u>	<u>\$ 1,664,767</u>	<u>\$ 7,120,868</u>	<u>\$ 6,414,767</u>	<u>\$ 404,767</u>	24.3%	6.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
Exp Summary By Type	2015 Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Professional Svcs & Chgs	\$ 822	\$ 10,000	\$ 37,075	\$ 10,000	\$ 10,000	100.0%	0.1%
600 Capital Outlay	80,988	5,700,000	316,825	950,000	8,900,000	156.1%	99.9%
Total Expenditures	<u>\$ 81,809</u>	<u>\$ 5,710,000</u>	<u>\$ 353,899</u>	<u>\$ 960,000</u>	<u>\$ 8,910,000</u>	156.0%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement - 738

This function consists of the following projects:

CAPITAL IMPROVEMENT PROJECTS

Fund 476 – Sewer Construction	2017 Capital
Project 2365 Beech St Interceptor Phase III	\$7,000,000
Replace/Repair Failing Manholes and Pipe	750,000
Project 2263 Collections Building Improvements	350,000
Project 2228 Congdon Sewer Main	100,000
Carriage Hill Lift Station	200,000
Contingency	500,000
Total Sewer Construction	\$8,900,000

- Project 2365 (Speedway Lift Station) – The project will include construction of a new lift station east of the intersection of Beech and 15th Street. A force main will replace the existing, underperforming Speedway Interceptor. The 15th Street collector geometry will be revised to drain north. 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.
- Prioritized Collections Infrastructure Replacement – Prioritized replacement of failing manholes and failing clay and concrete pipe in the sewer collections system.
- Project 2263 (Collections Building Improvements) – The dry storage building requires the 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.
- Carriage Hill Lift Station – Modify piping to allow decommission of the lift station when Catalyss development completes Phase V.

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
738 Capital Improvement	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	\$ 822	\$ 10,000	\$ 37,075	\$ 10,000	\$ 10,000	100.0%	100.0%
600 Capital Outlay							
620 Buildings	-	500,000	-	150,000	350,000	70.0%	233.3%
630 Impr Other Than Bldg	-	500,000	200	300,000	1,250,000	250.0%	416.7%
640 Machinery & Equipment	57,351	-	-	-	-		
650 Construction Projects	23,637	4,700,000	316,625	500,000	7,300,000	155.3%	1460.0%
Total	80,988	5,700,000	316,825	950,000	8,900,000	156.1%	936.8%
Total Expenditures	<u>\$ 81,809</u>	<u>\$ 5,710,000</u>	<u>\$ 353,899</u>	<u>\$ 960,000</u>	<u>\$ 8,910,000</u>	156.0%	928.1%

Revenues

For 2017, the only source of revenue into this fund is a transfer from Wastewater Operating (473).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 6,156,576	\$ 6,874,767	\$ 6,874,767	\$ 6,874,767	\$ 6,414,767	93.3%	93.3%
Transfers In	800,000	500,000	600,000	500,000	2,900,000	580.0%	580.0%
Total Revenues	<u>\$ 6,956,576</u>	<u>\$ 7,374,767</u>	<u>\$ 7,474,767</u>	<u>\$ 7,374,767</u>	<u>\$ 9,314,767</u>	126.3%	126.3%

UTILITIES & ENGINEERING
2017 BUDGET NARRATIVE

WASTEWATER CAPITAL PROJECTS - 478

*Utilities & Engineering Director
Wastewater Division Manager*

*Vacant
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 2017 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 departments capital expenditures are listed in the 2017 Preliminary Budget Summary / Strategic Initiatives section. Details may be found in the Explanatory Narrative below.

Function(s): 739.

BUDGET SUMMARY

Dept 478 WW Fac Cap Proj	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
739 Capital Improvement	\$ 320,669	\$ 1,380,000	\$ 7,786	\$ -	\$ 3,750,000	271.7%	n/a
Rev Summary By Type							
370 Prop/Trust Gains & Other	616,600	-	18,770	18,770	-	n/a	n/a
390 Other Financing Sources	166,113	-	-	-	-	n/a	n/a
Transfers In	3,881,500	2,301,500	1,501,500	2,301,500	501,500	21.8%	21.8%
Total Revenues	<u>11,307,753</u>	<u>6,643,540</u>	<u>4,342,040</u>	<u>2,821,770</u>	<u>501,500</u>	7.5%	17.8%
Fund Balance							
Beginning Balance	(9,573,732)	1,413,353	1,413,353	1,413,353	4,235,123	299.7%	299.7%
Revenues Less Expenditures	<u>10,987,085</u>	<u>5,263,540</u>	<u>4,334,254</u>	<u>2,821,770</u>	<u>(3,248,500)</u>	61.7%	115.1%
Ending Balance	<u>\$ 1,413,353</u>	<u>\$ 6,676,893</u>	<u>\$ 5,747,607</u>	<u>\$ 4,235,123</u>	<u>\$ 986,624</u>	14.8%	23.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$ -	\$ 180,000	\$ -	\$ -	\$ 400,000	222.2%	10.7%
600 Capital Outlay	320,669	1,200,000	7,786	-	3,350,000	279.2%	89.3%
Total Expenditures	<u>\$ 320,669</u>	<u>\$ 1,380,000</u>	<u>\$ 7,786</u>	<u>\$ -</u>	<u>\$ 3,750,000</u>	271.7%	100.0%

EXPLANATORY NARRATIVE

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

Capital Improvement - 739

The 2017 project budget consists of the following:

WASTEWATER CAPITAL OUTLAYS

	2017 Capital Budget
Fund 478 – Wastewater Facility Project	
Primary Digester Improvements	\$2,500,000
Activated Sludge Clarifier Improvements	750,000
Digester Biogas Conditioning	300,000
Rudkin Road Lift Station Variable Frequency Drive (VFD) Replacement	200,000
Total Wastewater Facility Project	<u>\$3,750,000</u>

- Primary Digester Improvements – Two of the plant's three primary digesters were constructed in the 1930's, the third was constructed in the 1980's. The primary digesters require cleaning, recoating, and structural evaluation.
- Activated Sludge Clarifier Improvements – The mechanical components of these two 1980 clarifiers require replacement.
- Digester Biogas Conditioning – Biogas contaminants, primarily moisture, are causing boiler tubes to fail prematurely.
- Rudkin Lift Station Variable Frequency Drive Replacement – These VFDs control pump operation at the City's largest lift station. They were installed in 1990 and are obsolete. Vendors no longer stock replacement parts, making repairs difficult or impossible.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
739 Capital Improvement	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ -	\$ 180,000	\$ -	\$ -	\$ 400,000	222.2%	n/a
600 Capital Outlays							
630 Impr Other Than Bldg	-	-	7,786	-	-	n/a	n/a
650 Construction Projects	320,669	1,200,000	-	-	3,350,000	279.2%	n/a
Total	320,669	1,200,000	7,786	-	3,350,000	279.2%	n/a
Total Expenditures	<u>\$ 320,669</u>	<u>\$ 1,380,000</u>	<u>\$ 7,786</u>	<u>\$ -</u>	<u>\$ 3,750,000</u>	271.7%	n/a

Revenues

The revenue estimates for 2017 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ (9,573,732)	\$ 1,413,353	\$ 1,413,353	\$ 1,413,353	\$ 4,235,123	299.7%	299.7%
370 Prop & Trust Gains	616,600	-	18,770	18,770	-	n/a	n/a
390 Other Financing Sources	166,113	-	-	-	-	n/a	n/a
Transfers In	3,881,500	2,301,500	1,501,500	2,301,500	501,500	21.8%	21.8%
Total Revenues	<u>\$ (4,909,519)</u>	<u>\$ 3,714,853</u>	<u>\$ 2,933,623</u>	<u>\$ 3,733,623</u>	<u>\$ 4,736,623</u>	127.5%	126.9%

STORMWATER OPERATING - 441

*Utilities & Engineering Director
Wastewater Division Manager*

*Vacant
Mike Price*

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.

A Department of Ecology fecal coliform (bacteria) Total Maximum Daily Load (TMDL) study that will impact the Stormwater division is underway on Wide Hollow Creek. The study involves fecal source monitoring and potential source control to limit bacterial contamination of the creek. The City stormwater system discharges to the creek in several locations that will require coliform monitoring and potential coliform mitigation as the TMDL study progresses.

In 2017, the Division is faced with the challenge of efficiently integrating over 30 miles of legacy County drainage pipe (formerly Drainage Irrigation Districts) into the City stormwater system. Expenses associated with this integration include condition assessment and repair or realignment to meet City stormwater system objectives.

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.

Strategic Initiatives

The Division proposed an initiative to adjust customer rates in order to meet the maintenance, public outreach, capital improvement, and monitor requirements of the Stormwater NPDES permit, which was consequently budgeted at a 38.7% increase for 2017.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 746.

AUTHORIZED PERSONNEL

For 2017, the total authorized personnel funded by this division is 12.45 FTE's funded from Wastewater, Water and Engineering. Wastewater Division has dedicated 5 employees to perform the basic day-to-day operation of cleaning and assessing the existing stormwater system. An additional 1.45 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.

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
Wastewater				
1272	Wastewater Manager	0.15	0.15	0.15
4240	Instrument Technician	0.00	0.02	0.02
7123	Department Assistant III	0.02	0.05	0.02
8313	WWTP Operator	0.06	0.00	
8321	Laboratory Technician	0.10	0.30	0.27
8322	Pretreatment Technician	0.25	0.25	0.25
8324	Environmental Compliance Specialist	0.25	0.25	0.25
8732	Wastewater Maintenance Specialist	6.50	5.05	6.05
8733	Wastewater Maintenance Crew Leader	0.00	2.00	2.15
11102	Utility Engineer	0.85	0.85	0.85
11106	Surface Water Engineer	1.00	1.00	1.00
11615	Administrative Assistant for Wastewater	0.15	0.11	0.11
13201	Wastewater Maintenance Supervisor	0.35	0.00	0.35
15102	WWTP Process Control Supervisor	0.00	0.10	0.10
15104	Pretreatment Supervisor	0.02	0.02	0.02
15105	Wastewater Operation Superintendent	0.10	0.10	0.10
15301	Lab Coordinator	0.00	0.10	0.10
Engineering				
1170	Director of Utilities	0.05	0.05	0.05
3120	Design Engineer	0.12	0.12	0.08
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
11107	Chief Engineer	0.04	0.04	0.04
Water				
8751	Utilities Locator/Safety Coordinator	0.10	0.10	0.10
Total Budgeted Personnel ⁽¹⁾		10.50	11.05	12.45

- (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 2017, 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	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
746 Administration	\$ 2,980,262	\$ 2,650,375	\$ 1,549,532	\$ 2,647,375	\$ 3,159,881	119.2%	119.4%
Rev Summary By Type							
330 Intergovernmental	50,000	-	-	-	-		
340 Chrgs f/Goods & Svcs	-	1,000	2,555	2,555	1,000	100.0%	39.1%
360 Miscellaneous Revenues	2,273,092	2,150,000	1,726,284	2,272,000	3,056,650	142.2%	134.5%
Total Revenues	<u>2,323,092</u>	<u>2,151,000</u>	<u>1,728,839</u>	<u>2,274,555</u>	<u>3,057,650</u>	142.2%	134.4%
Fund Balance							
Beginning Balance	1,351,858	694,688	694,688	694,688	321,868	46.3%	46.3%
Revenues Less Expenditures	(657,170)	(499,375)	179,307	(372,820)	(102,231)	20.5%	27.4%
Ending Balance	<u>\$ 694,688</u>	<u>\$ 195,313</u>	<u>\$ 873,995</u>	<u>\$ 321,868</u>	<u>\$ 219,637</u>	112.5%	68.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 559,035	\$ 764,459	\$ 464,253	\$ 763,744	\$ 791,371	103.5%	25.0%
200 Benefits	221,055	313,620	188,394	313,620	345,925	110.3%	10.9%
Sub-Total Salaries & Benefits	780,090	1,078,079	652,647	1,077,364	1,137,295	105.5%	36.0%
300 Operating Supplies	26,399	40,000	26,936	37,000	40,000	100.0%	1.3%
400 Other Services/Charges	654,746	723,296	370,837	724,011	813,586	112.5%	25.7%
500 Intergovernmental Svcs	29,027	34,000	29,112	34,000	34,000	100.0%	1.1%
600 Capital Outlays	-	15,000	-	15,000	15,000	100.0%	0.5%
Transfers Out	1,490,000	760,000	470,000	760,000	1,120,000	147.4%	35.4%
Total Expenditures	<u>\$ 2,980,262</u>	<u>\$ 2,650,375</u>	<u>\$ 1,549,532</u>	<u>\$ 2,647,375</u>	<u>\$ 3,159,881</u>	119.2%	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 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
746 Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 550,724	\$ 742,206	\$ 447,674	\$ 731,542	\$ 756,143	101.9%	103.4%
120 Overtime	1,803	3,000	3,721	6,000	6,000	200.0%	100.0%
130 Special Pay	5,174	8,452	9,637	12,202	15,228	180.2%	124.8%
140 Retire/Term Cashout	1,335	10,800	3,221	14,000	14,000	129.6%	100.0%
Total	559,035	764,459	464,253	763,744	791,371	103.5%	103.6%
200 Benefits	221,055	313,620	188,394	313,620	345,925	110.3%	110.3%
300 Operating Supplies							
310 Office & Oper Supplies	17,783	30,000	21,620	30,000	30,000	100.0%	100.0%
320 Fuel	8,616	10,000	5,316	7,000	10,000	100.0%	142.9%
Total	26,399	40,000	26,936	37,000	40,000	100.0%	108.1%
400 Other Services/Charges							
410 Professional Services	215,215	243,637	142,174	243,637	269,199	110.5%	110.5%
420 Communications	2,088	1,980	1,517	1,980	1,980	100.0%	100.0%
430 Trans & Training	605	500	117	500	500	100.0%	100.0%
440 Taxes & Assessments	166,757	167,000	128,160	167,000	254,100	152.2%	152.2%
450 Oper Rentals & Leases	-	4,000	-	4,000	4,000	100.0%	100.0%
470 Public Utility Services	9,644	10,000	6,403	10,000	10,000	100.0%	100.0%
480 Repairs & Maintenance	226,184	250,000	23,005	250,000	225,730	90.3%	90.3%
490 Miscellaneous	34,254	46,179	69,460	46,894	48,077	104.1%	102.5%
Total	654,746	723,296	370,837	724,011	813,586	112.5%	112.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
746 Administration							
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	29,027	34,000	29,112	34,000	34,000	100.0%	100.0%
600 Capital Outlay							
640 Machinery & Equipment	-	15,000	-	15,000	15,000	100.0%	100.0%
Transfers Out	1,490,000	760,000	470,000	760,000	1,120,000	147.4%	147.4%
Total Expenditures	<u>\$ 2,980,262</u>	<u>\$ 2,650,375</u>	<u>\$ 1,549,532</u>	<u>\$ 2,647,375</u>	<u>\$ 3,159,881</u>	119.2%	119.4%

Revenue

Revenues consist of Stormwater charges and assessments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenue							
Beginning Balance	\$ 1,351,858	\$ 694,688	\$ 694,688	\$ 694,688	\$ 321,868	n/a	n/a
330 Intergovernmental	50,000	-	-	-	-	n/a	n/a
340 Chrgs f/Goods & Svcs	-	1,000	2,555	2,555	1,000	100.0%	39.1%
360 Miscellaneous Revenues	2,273,092	2,150,000	1,726,284	2,272,000	3,056,650	142.2%	134.5%
Total Revenues	<u>\$ 3,674,950</u>	<u>\$ 2,845,688</u>	<u>\$ 2,423,527</u>	<u>\$ 2,969,243</u>	<u>\$ 3,379,518</u>	118.8%	113.8%

STORMWATER CAPITAL - 442

*Utilities & Engineering Director
Wastewater Division Manager*

*Vacant
Mike Price*

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.

In 2017, the Division is faced with the challenge of efficiently integrating over 30 miles of legacy County drainage pipe (formerly Drainage Irrigation Districts) into the City stormwater system. Expenses associated with this integration include condition assessment and repair or realignment to meet City stormwater system objectives.

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. Integrating stormwater projects into other city initiatives creates the possibility of significant cost savings. For example, incorporating "low impact development" features into downtown planning like North 1st Street and the Mill Site re-development could add value to these projects with improved drainage that incorporates enhancing the appearance and function of our built environment.

Strategic Initiatives

This departments capital expenditures are listed in the 2017 Preliminary Budget Summary / Strategic Initiatives. Details may be found in the Explanatory Narrative below.

Function(s): 752.

BUDGET SUMMARY

Dept 442 Stormwater Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
752 Capital Improvement	\$ 158,484	\$ 2,400,000	\$ 29,685	\$ 700,000	\$ 3,900,000	162.5%	557.1%
Rev Summary By Type							
330 Intergovernmental Rev	42,568	-	-	-	-	n/a	n/a
370 Prop & Trust Gains	53,938	-	-	-	-	n/a	n/a
Transfers In	<u>1,230,000</u>	<u>700,000</u>	<u>425,000</u>	<u>700,000</u>	<u>1,060,000</u>	151.4%	151.4%
Total Revenues	<u>1,326,506</u>	<u>700,000</u>	<u>425,000</u>	<u>700,000</u>	<u>1,060,000</u>	151.4%	151.4%
Fund Balance							
Beginning Balance	1,876,885	3,044,907	3,044,907	3,044,907	3,044,907	100.0%	100.0%
Revenues Less Expenditures	<u>1,168,022</u>	<u>(1,700,000)</u>	<u>395,315</u>	<u>-</u>	<u>(2,840,000)</u>	167.1%	n/a
Ending Balance	<u>\$ 3,044,907</u>	<u>\$ 1,344,907</u>	<u>\$ 3,440,222</u>	<u>\$ 3,044,907</u>	<u>\$ 204,907</u>	15.2%	6.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Professional Svcs & Chgs	\$ 158,484	\$ 400,000	\$ 29,685	\$ 300,000	\$ 450,000	112.5%	11.5%
600 Capital Outlays	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>400,000</u>	<u>3,450,000</u>	172.5%	88.5%
Total Expenditures	<u>\$ 158,484</u>	<u>\$ 2,400,000</u>	<u>\$ 29,685</u>	<u>\$ 700,000</u>	<u>\$ 3,900,000</u>	162.5%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement - 752

The projects included in this budget are:

- North 1st Street Revitalization (\$1,790,000) – Carried forward from prior Initiative to provide stormwater infrastructure as necessary.
- Flood Hazard Reduction (\$1,000,000) – Mitigate flood hazards at seven prioritized sites by increasing stormwater conveyance, retention, and infiltration.
- Drainage Irrigation District Integration (\$950,000) – Assessment, realignment, and repair contingency.
- Cascade Mill Site (\$160,000) – Carried forward from prior Initiative to provide stormwater infrastructure as necessary.

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
752 Capital Improvement							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 158,484	\$ 400,000	\$ 29,685	\$ 300,000	\$ 450,000	112.5%	150.0%
600 Capital Outlays							
650 Construction Projects	-	2,000,000	-	400,000	3,450,000	172.5%	862.5%
Total Expenditures	<u>\$ 158,484</u>	<u>\$ 2,400,000</u>	<u>\$ 29,685</u>	<u>\$ 700,000</u>	<u>\$ 3,900,000</u>	162.5%	557.1%

Revenue

Revenue is a transfer from Stormwater Operating (441).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenue							
Beginning Balance	\$ 1,876,885	\$ 3,044,907	\$ 3,044,907	\$ 3,044,907	\$ 3,044,907	100.0%	100.0%
330 Intergovernmental	42,568	-	-	-	-	n/a	n/a
370 Prop & Trust Gains	53,938	-	-	-	-	n/a	n/a
Transfers In	1,230,000	700,000	425,000	700,000	1,060,000	151.4%	151.4%
Total Revenues	<u>\$ 3,203,391</u>	<u>\$ 3,744,907</u>	<u>\$ 3,469,907</u>	<u>\$ 3,744,907</u>	<u>\$ 4,104,907</u>	109.6%	109.6%

WATER OPERATING - 474

*Utilities & Engineering Director
Water / Irrigation Manager*

*Vacant
Dave Brown*

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.

The move to automated meter reading is 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, Yakima Basin Integrated Plan, 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 (reduces corrosion of lead), 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. Testing for the Aquifer Storage and Recover project has added to the number and type of testing.

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 six years and received the Silver Certificate this last 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 water produced into the distribution system 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 complete - some 19,000 meters have been installed. 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 updated in early 2014 and proposed annual increases of 4% over the following five years. The study was tabled and no rate increases were implemented in 2013 to 2016. The fund is very close to dropping below minimum 60 day operating reserve and planned capital improvements have been delayed. Some 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 and have had a small positive affect. Planned expenses continue to exceed revenue further reducing reserves which is not sustainable. A Rate Study should be conducted in late 20107 or early 2018 after the 2017 Water System Plan is adopted.

Aquifer Storage and Recovery

In 1998 the Water/Irrigation Division started a process to insure adequate water deliver to our customers during periods of drought and due to affects from climate change. In 2001 we conducted tests at the Kissel well. That test indicated we could put water into the aquifer and store it for future use. The city filed for a reservoir permit at the Washington Department of Ecology (Ecology). In 2014/15 we conducted further tests at the Gardner well. Again it demonstrated we could store water in the aquifer for future use. The second round of testing was funded by the Yakima Basin Integrated Plan (IP). The city is in the process of obtaining a permanent reservoir permit for Ecology. When fully implemented the city will have a fully redundant water supply to withstand droughts and climate change affects.

Strategic Initiatives

A Strategic Initiative (SI) was budgeted that recommended an 8.5% increase in 2017 and 2018. This would generate sufficient revenue so the utility would not depend on cash reserves to meet spending needs. An alternative to the 8.5% increase a 5% increase had been developed, but was not approved in the preliminary budget. The SI includes raising the Connection Fees, connection fees were established in 1998 and have not had any adjustments.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 764, 765, 771 & 772.

PERFORMANCE STATISTICS

	2015 Actual	2016 Prelim	2017 Proposed Budget
Fire Suppression Administration			
Fire Hydrants Painted	279	1291	300
City Fire Hydrants Tested	628	565	650
Fire Hydrants Repaired	40	11	20
Fire Hydrants Replaced	15	15	25
New Fire Hydrants Installed	28	19	25
Potable Water Distribution			
Water Meters in Place	18,750	18,780	18,800
New Water Services Installed	47	52	75
New Fire Services Installed	5	7	15
Water Service Meter Sets Replaced	160	119	150
Number of Water Meters Replaced	362	54	60
Number of Water Main Breaks	3	2	5
Potable Water Supply			
Millions of Gallons of Water Produced	3,981	3,900	3,850
Number of Water Quality Complaints	6	10	8
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 ⁽¹⁾	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	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1273	Water and Irrigation Manager	1.00	1.00	1.00
7151	Water/Irrigation Division Admin Specialist	1.00	1.00	1.00
8251	Waterworks Device Technician	2.00	2.00	2.00
8252	Water Device Crew Leader ⁽¹⁾	1.00	0.00	0.00
8253	Water Meter Infrastructure Crew Leader ⁽¹⁾	0.00	1.00	1.00
8331	Water Treatment Plant Operator-in-Training	1.00	1.00	1.00
8332	Water Treatment Plant Operator II	2.00	2.00	2.00
8333	Water Treatment Plant Operator III	4.00	4.00	4.00
8335	Water Quality Specialist	1.00	1.00	1.00
8681	Storekeeper	1.00	1.00	1.00
8741	Waterworks Specialist I ⁽²⁾	3.00	6.00	5.00

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
8742	Waterworks Specialist II ⁽²⁾	6.00	3.00	4.00
8744	Water Distribution Crew Leader	3.00	3.00	3.00
8745	Waterworks Drafting/Service Rep	1.00	1.00	1.00
8751	Utilities Locator/Safety Coordinator	1.00	1.00	1.00
11105	Water/Irrigation Engineer	1.00	1.00	1.00
13501	Water Distribution Supervisor	1.00	1.00	1.00
15201	Water Treatment Plant Supervisor	1.00	1.00	1.00
Total Personnel ⁽⁴⁾		31.00	31.00	31.00

- (1) The Water Meter Infrastructure Crew Leader replaced the Water Device Crew Leader in 2015 due to a reorganization.
(2) Waterworks Specialist I is upgraded to Waterworks Specialist II upon passing performance exam.
(3) Water funds 1.50 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
764 Water Distribution	\$ 2,425,165	\$ 2,528,529	\$ 1,868,540	\$ 2,522,119	\$ 2,601,872	102.9%	103.2%
765 Potable Water Supply	1,673,214	1,870,539	1,316,657	1,957,716	2,020,327	108.0%	103.2%
771 Capital Administration	105,836	123,698	78,280	118,158	117,505	95.0%	99.4%
772 Potable Water Admin	4,317,540	4,464,238	3,053,165	4,393,514	4,645,714	104.1%	105.7%
Debt Service	863,426	832,505	818,732	827,983	823,174	98.9%	99.4%
Total Expenditures	<u>9,385,180</u>	<u>9,819,509</u>	<u>7,135,375</u>	<u>9,819,489</u>	<u>10,208,593</u>	104.0%	104.0%
Rev Summary By Type							
340 Chrgs f/Goods & Svcs	8,824,977	8,615,000	6,473,588	8,850,000	9,500,000	110.3%	107.3%
350 Fines & Forfeits	63,112	-	20,092	25,000	25,000	n/a	100.0%
360 Miscellaneous Revenues	26,755	72,000	55,271	77,000	49,000	68.1%	63.6%
370 Prop/Trust Gains & Other	280,126	129,000	198,169	200,500	129,000	100.0%	64.3%
Transfers In	9,103	-	-	-	-	n/a	n/a
Total Revenues	<u>9,204,072</u>	<u>8,816,000</u>	<u>6,747,120</u>	<u>9,152,500</u>	<u>9,703,000</u>	110.1%	106.0%
Fund Balance							
Beginning Balance	3,311,488	3,130,380	3,130,380	3,130,380	2,463,391	78.7%	78.7%
Revenues Less Expenditures	(181,108)	(1,003,509)	(388,255)	(666,989)	(505,593)	50.4%	75.8%
Ending Balance	<u>\$ 3,130,380</u>	<u>\$ 2,126,871</u>	<u>\$ 2,742,125</u>	<u>\$ 2,463,391</u>	<u>\$ 1,957,798</u>	92.1%	79.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 1,777,950	\$ 1,984,226	\$ 1,399,058	\$ 1,959,254	\$ 2,028,761	102.2%	19.9%
200 Benefits	690,231	774,639	550,234	773,839	827,708	106.9%	8.1%
Sub-Total Salaries & Benefits	2,468,181	2,758,865	1,949,293	2,733,093	2,856,468	103.5%	28.0%
300 Operating Supplies	609,048	513,500	357,387	523,000	505,000	98.3%	4.9%
400 Professional Svcs & Chgs	4,253,847	3,920,979	3,217,819	4,368,193	4,657,130	118.8%	45.6%
500 Intergovernmental Svcs	-	32,939	-	33,000	33,000	100.2%	0.3%
600 Capital Outlay	-	170,000	159,624	173,500	177,000	104.1%	1.7%
700 Debt Service Principal	741,844	741,845	741,844	751,095	751,095	101.2%	7.4%
800 Debt Service Int/Other	121,581	90,660	76,887	76,888	72,079	79.5%	0.7%
Transfers Out	1,190,679	1,590,721	632,521	1,160,721	1,156,821	72.7%	11.3%
Total Expenditures	<u>\$ 9,385,180</u>	<u>\$ 9,819,509</u>	<u>\$ 7,135,375</u>	<u>\$ 9,819,489</u>	<u>\$ 10,208,593</u>	104.0%	100.0%

EXPLANATORY NARRATIVE

Water Distribution - 764

The proposed expenditures 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
764 Water Distribution							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 953,182	\$ 1,014,892	\$ 764,010	\$ 1,029,184	\$ 1,047,372	103.2%	101.8%
120 Overtime	13,705	22,500	6,349	18,000	20,000	88.9%	111.1%
130 Special Pay	31,296	37,196	24,892	37,196	37,318	100.3%	100.3%
140 Retire/Term Cashout	8,179	3,000	1,523	1,600	2,500	83.3%	156.3%
Total	1,006,363	1,077,588	796,774	1,085,980	1,107,190	102.7%	102.0%
200 Benefits	412,141	451,575	327,001	442,695	471,824	104.5%	106.6%
300 Operating Supplies							
310 Office & Oper Supplies	391,691	236,000	150,304	236,000	236,000	100.0%	100.0%
320 Fuel	30,971	35,000	24,128	35,000	35,000	100.0%	100.0%
340 Items Pchsd f/Resale	-	-	8	-	-	n/a	n/a
350 Small Tools & Equip	19,439	9,000	12,042	12,500	9,000	100.0%	72.0%
Total	442,100	280,000	186,482	283,500	280,000	100.0%	98.8%
400 Professional Svcs & Chgs							
410 Professional Services	1,816	1,800	2,627	2,575	2,300	127.8%	89.3%
420 Communications	8,283	6,429	5,482	6,682	5,663	88.1%	84.7%
430 Trans & Training	523	4,000	287	1,000	3,000	75.0%	300.0%
440 Taxes & Assessments	188,141	180,000	117,297	180,000	188,000	104.4%	104.4%
450 Oper Rentals/Leases	86,692	90,859	67,343	90,859	93,080	102.4%	102.4%
470 Public Utility Services	4,047	3,878	4,967	5,078	4,878	125.8%	96.1%
480 Repairs & Maintenance	103,448	108,300	83,577	101,500	119,338	110.2%	117.6%
490 Miscellaneous	58,611	49,100	32,330	35,750	36,600	74.5%	102.4%
Total	451,561	444,365	313,910	423,443	452,858	101.9%	106.9%
600 Capital Outlays							
630 Impr Other Than Bldg	-	150,000	159,624	165,000	165,000	110.0%	100.0%
640 Machinery & Equipment	-	12,000	-	8,500	12,000	100.0%	141.2%
Total	-	162,000	159,624	173,500	177,000	109.3%	102.0%
Transfers Out	113,000	113,000	84,749	113,000	113,000	100.0%	100.0%
Total Expenditures	<u>\$ 2,425,165</u>	<u>\$ 2,528,529</u>	<u>\$ 1,868,540</u>	<u>\$ 2,522,119</u>	<u>\$ 2,601,872</u>	102.9%	103.2%

Potable Water Supply - 765

The proposed expenditures 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 in this account 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
765 Potable Water Supply							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 481,854	\$ 597,358	\$ 390,948	\$ 554,112	\$ 618,654	103.6%	111.6%
120 Overtime	53,882	55,000	36,105	55,000	55,000	100.0%	100.0%
130 Special Pay	13,200	18,229	10,698	18,300	18,235	100.0%	99.6%
140 Retire/Term Cashout	4,083	4,000	3,492	4,000	4,000	100.0%	100.0%
Total	553,019	674,588	441,243	631,412	695,890	103.2%	110.2%
200 Benefits	210,326	250,886	173,037	257,043	277,885	110.8%	108.1%
300 Operating Supplies							
310 Office & Oper Supplies	160,554	220,200	168,216	226,200	211,700	96.1%	93.6%
320 Fuel	3,190	5,000	953	5,000	5,000	100.0%	100.0%
350 Small Tools & Equip	2,890	8,000	1,528	8,000	8,000	100.0%	100.0%
Total	166,634	233,200	170,697	239,200	224,700	96.4%	93.9%
400 Professional Svcs & Chgs							
410 Professional Services	1,495	6,000	50	5,000	20,000	333.3%	400.0%
420 Communications	1,379	1,602	781	1,646	3,629	226.5%	220.5%
430 Trans & Training	2,711	1,600	236	1,000	1,600	100.0%	160.0%
440 Taxes & Assessments	188,073	190,000	117,259	190,000	194,060	102.1%	102.1%
450 Rentals & Leases	-	-	2,062	1,500	1,500	n/a	100.0%
470 Public Utility Services	389,902	321,164	314,623	446,616	416,864	129.8%	93.3%
480 Repairs & Maintenance	25,842	28,600	20,952	29,400	29,300	102.4%	99.7%
490 Miscellaneous	106,434	127,500	55,166	127,500	127,500	100.0%	100.0%
Total	715,835	676,466	511,129	802,662	794,453	117.4%	99.0%
600 Capital Outlay							
640 Machinery & Equipment	-	8,000	-	-	-	n/a	n/a
Transfers Out	27,400	27,400	20,551	27,400	27,400	100.0%	100.0%
Total Expenditures	<u>\$ 1,673,214</u>	<u>\$ 1,870,539</u>	<u>\$ 1,316,657</u>	<u>\$ 1,957,716</u>	<u>\$ 2,020,327</u>	108.0%	103.2%

Capital Administration - 771

This function 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
771 Capital Administration							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 74,623	\$ 79,666	\$ 54,048	\$ 79,666	\$ 76,870	96.5%	96.5%
120 Overtime	475	1,000	179	1,000	1,000	100.0%	100.0%
130 Special Pay	353	400	127	400	400	100.0%	100.0%
140 Retire/Term Cashout	396	500	406	500	500	100.0%	100.0%
Total	75,847	81,566	54,760	81,566	78,770	96.6%	96.6%
200 Benefits	24,051	26,448	18,030	26,708	27,098	102.5%	101.5%
300 Operating Supplies							
320 Fuel	314	300	208	300	300	100.0%	100.0%
400 Professional Svcs & Chgs							
420 Communications	715	644	464	644	1,097	170.3%	170.3%
430 Trans & Training	400	1,500	-	500	1,500	100.0%	300.0%
480 Repairs & Maintenance	174	6,500	1,001	1,700	2,000	30.8%	117.6%
490 Miscellaneous	1,334	3,740	1,568	3,740	3,740	100.0%	100.0%
Total	2,623	12,384	3,033	6,584	8,337	67.3%	126.6%
Transfers Out	3,000	3,000	2,250	3,000	3,000	100.0%	100.0%
Total Expenditures	\$ 105,836	\$ 123,698	\$ 78,280	\$ 118,158	\$ 117,505	95.0%	99.4%

Potable Water Administration - 772

Administration of 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 may require 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 2017) to the debt service fund for revenue bonds maturing in 2018 (\$230,800) and to Wastewater Operating Fund for a shared Public Works Trust Fund loan (\$32,621).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
772 Potable Water Admin							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 141,101	\$ 145,119	\$ 91,907	\$ 145,119	\$ 141,522	97.5%	97.5%
120 Overtime	-	1,500	-	-	-	n/a	n/a
130 Special Pay	1,217	1,677	10,770	11,477	1,689	100.7%	14.7%
140 Retire/Term Cashout	402	2,188	3,604	3,700	3,700	169.1%	100.0%
Total	142,721	150,484	106,281	160,296	146,911	97.6%	91.6%
200 Benefits	43,712	45,730	32,167	47,393	50,901	111.3%	107.4%
400 Professional Svcs & Chgs							
410 Professional Services	854,519	847,730	716,212	855,730	973,624	114.9%	113.8%
420 Communications	879	704	503	704	726	103.1%	103.1%
430 Trans & Training	1,475	2,500	360	500	2,500	100.0%	500.0%
440 Taxes & Assessments	1,704,915	1,383,260	1,261,404	1,724,000	1,870,500	135.2%	108.5%
490 Miscellaneous	522,040	553,570	411,267	554,570	554,132	100.1%	99.9%
Total	3,083,828	2,787,764	2,389,747	3,135,504	3,401,482	122.0%	108.5%
500 Intergovernmental Svcs							
550 Equity Transfer	-	32,939	-	33,000	33,000	100.2%	100.0%
Transfers Out	1,047,279	1,447,321	524,971	1,017,321	1,013,421	70.0%	99.6%
Total Expenditures	<u>\$ 4,317,540</u>	<u>\$ 4,464,238</u>	<u>\$ 3,053,165</u>	<u>\$ 4,393,514</u>	<u>\$ 4,645,714</u>	104.1%	105.7%

Debt Service

The proposed expenditures are for debt service payments due to state agencies.

DEBT SERVICE

Expenditures	2015 Actual	2016 Amended Budget	2017 Proposed Budget	Date Of Maturity
Water Treatment Plant Improvement PW Trust Fund Loan	\$134,725	\$134,725	\$134,725	2023
Water Treatment Plant Impr PW Trust Fund Loan Interest	5,557	5,389	4,715	2023
Drinking Water State Revolving Fund (SRF) Loan	47,073	47,073	47,073	2025
Interest on Drinking Water SRF Loan	2,589	2,354	2,118	2025
Gardner Park Well PWTF Loan	121,149	121,149	121,149	2030
Gardner Park Well PWTF Loan Interest	7,774	7,875	7,269	2030
Recycle Drinking Water SRF Loan	175,740	184,990	184,990	2033
Recycle Drinking Water SRF Interest	81,977	50,086	47,450	2033
Automated Meter Read PWTF Loan	263,158	263,158	263,158	2033
Automated Meter Read PWTF Interest	23,684	11,184	10,526	2033
Total	<u>\$863,426</u>	<u>\$827,963</u>	<u>\$823,173</u>	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Debt Service	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
700 Debt Service Principal	\$ 741,844	\$ 741,845	\$ 741,844	\$ 751,095	\$ 751,095	101.2%	100.0%
800 Debt Service Int/Other	121,581	90,660	76,887	76,888	72,079	79.5%	93.7%
Total Expenditures	<u>\$ 863,426</u>	<u>\$ 832,505</u>	<u>\$ 818,732</u>	<u>\$ 827,983</u>	<u>\$ 823,174</u>	98.9%	99.4%

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 3,311,488	\$ 3,130,380	\$ 3,130,380	\$ 3,130,380	\$ 2,463,391	78.7%	78.7%
340 Chrgs f/Goods & Svcs	8,824,977	8,615,000	6,473,588	8,850,000	9,500,000	110.3%	107.3%
350 Fines & Forfeits	63,112	-	20,092	25,000	25,000	n/a	100.0%
360 Miscellaneous Revenues	26,755	72,000	55,271	77,000	49,000	68.1%	63.6%
370 Prop/Trust Gains & Other	280,126	129,000	198,169	200,500	129,000	100.0%	64.3%
Transfers In	9,103	-	-	-	-	n/a	n/a
Total Revenues	<u>\$ 12,515,560</u>	<u>\$ 11,946,380</u>	<u>\$ 9,877,500</u>	<u>\$ 12,282,880</u>	<u>\$ 12,166,391</u>	101.8%	99.1%

UTILITIES & ENGINEERING
2017 BUDGET NARRATIVE

WATER CAPITAL - 477

*Utilities & Engineering Director
Water / Irrigation Manager*

*Vacant
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 departments capital expenditures are listed in the 2017 Preliminary Budget Summary / Strategic Initiatives. Details may be found in the Explanatory Narrative below.

Function(s): 773.

BUDGET SUMMARY

Dept 477 Water Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
773 Capital Improvement	\$ 467,972	\$ 2,257,738	\$ 192,456	\$ 506,000	\$ 1,444,000	64.0%	285.4%
Rev Summary By Type							
370 Prop & Trust Gains	-	-	-	50,200	-	n/a	n/a
390 Other Financing Sources	408,181	250,000	-	250,000	-	n/a	n/a
Transfers In	750,000	750,000	375,000	750,000	750,000	100.0%	100.0%
Total Revenues	<u>1,158,181</u>	<u>1,000,000</u>	<u>375,000</u>	<u>1,050,200</u>	<u>750,000</u>	75.0%	71.4%
Fund Balance							
Beginning Balance	3,320,734	4,010,943	4,010,943	4,010,943	4,555,143	113.6%	113.6%
Revenues Less Expenditures	690,209	(1,257,738)	182,544	544,200	(694,000)	55.2%	127.5%
Ending Balance	<u>\$ 4,010,943</u>	<u>\$ 2,753,205</u>	<u>\$ 4,193,487</u>	<u>\$ 4,555,143</u>	<u>\$ 3,861,143</u>	140.2%	84.8%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
600 Capital Outlay	\$ 467,972	\$ 2,257,738	\$ 192,456	\$ 506,000	\$ 1,444,000	64.0%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement - 773

The total capital outlay is detailed below. Funds budgeted in the 2016 year-end estimate and not spent are brought forward to 2017.

DOMESTIC WATER CAPITAL OUTLAY

Capital Outlay/Capital Improvements 2017	477 Fund
Automated Meter Reading (Project #2261)	\$15,000
Viola and I_*@ water main replacement (Project #2262)	400,000
Water Main Replacement (Project #2437)	125,000
Intake, River redirection (Project #2335)	700,000
Sludge Drying Bed Refurbishment (Project #2436)	25,000
2017 Water System Plan (Project #2394)	30,000
WTP Water meters and actuators (Project #2438)	40,000
Water Distribution System Leak detection (Project #2439)	35,000
Low Water Use Demonstration Gardens	74,000
Total Capital Outlay	\$1,444,000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
773 Capital Improvement	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
600 Capital Outlay							
630 Impr Other Than Bldg	\$ -	\$ -	\$ 7,140	\$ -	\$ -	n/a	n/a
650 Construction Projects	467,972	2,257,738	185,316	506,000	1,444,000	64.0%	285.4%
Total	\$ 467,972	\$ 2,257,738	\$ 192,456	\$ 506,000	\$ 1,444,000	64.0%	285.4%

Revenue

The total 2016 projected revenue is comprised of a transfer from the Water operating fund (474), a DOE Watershed grant and \$52,000 from Integrated Plan for low water use demonstration gardens.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 3,320,734	\$ 4,010,943	\$ 4,010,943	\$ 4,010,943	\$ 4,555,143	113.6%	113.6%
370 Prop & Trust Gains	-	-	-	50,200	-	n/a	n/a
390 Other Financing Sources	408,181	250,000	-	250,000	-	n/a	n/a
Transfers In	750,000	750,000	375,000	750,000	750,000	100.0%	100.0%
Total Revenues	\$ 4,478,915	\$ 5,010,943	\$ 4,385,943	\$ 5,061,143	\$ 5,305,143	105.9%	104.8%

IRRIGATION OPERATING - 475

*Utilities & Engineering Director
Water / Irrigation Manager*

*Vacant
Dave Brown*

DEFINITION

Irrigation is responsible for the operation and maintenance of the city-owned irrigation utility. The irrigation system includes 66 individual delivery systems. The system is supplied with water through the Nelson Dam diversion, Fruitvale Canal (New Schanno Ditch Company), Naches Cowiche 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 will 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), Yakama Nation, Yakima County, Us Fish and Wildlife 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 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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 782.

PERFORMANCE STATISTICS

	2015 Actual	2016 Prelim	2017 Proposed Budget
Irrigation Supply			
Feet of Irrigation Main Replaced by Irrigation Crew	230	0	100
Number of Irrigation Services Replaced	309	230	150
Number of Irrigation Main Leaks	44	23	30
Number of Service Work Orders	687	900	800

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
8671	Irrigation Specialist I ⁽¹⁾	2.00	2.00	2.00
8672	Irrigation Specialist II ⁽¹⁾	2.00	2.00	2.00
8673	Irrigation Crew Leader	2.00	2.00	2.00
13401	Irrigation Supervisor	1.00	1.00	1.00
Total Personnel ⁽²⁾		7.00	7.00	7.00

- (1) Irrigation Specialist I is an entry level position; upon certification there's an automatic upgrade to Irrigation Specialist II.
(2) Irrigation funds 1.54 FTE's in Codes (022), Engineering (041) and Water (474).

BUDGET SUMMARY

Dept 475 Irrigation Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
782 Operations & Maintenance	\$ 1,802,284	\$ 1,829,496	\$ 1,352,380	\$ 1,828,709	\$ 1,737,460	95.0%	95.0%
Rev Summary By Type							
340 Chrgs f/Goods & Svcs	1,861,439	1,803,040	1,434,558	1,803,000	1,803,000	100.0%	100.0%
360 Miscellaneous Revenues	8,482	500	31,342	500	500	100.0%	100.0%
Total Revenues	<u>1,869,921</u>	<u>1,803,540</u>	<u>1,465,899</u>	<u>1,803,500</u>	<u>1,803,500</u>	100.0%	100.0%
Fund Balance							
Beginning Balance	829,790	897,427	897,427	897,427	872,218	97.2%	97.2%
Revenues Less Expenditures	67,637	(25,956)	113,519	(25,209)	66,040	254.4%	262.0%
Ending Balance	<u>\$ 897,427</u>	<u>\$ 871,471</u>	<u>\$ 1,010,946</u>	<u>\$ 872,218</u>	<u>\$ 938,258</u>	107.7%	107.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
Exp Summary By Type	2015	Amended	Actual	Estimated	Projected	from	of
	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 475,778	\$ 514,907	\$ 386,223	\$ 515,812	\$ 530,106	103.0%	30.5%
200 Benefits	199,270	211,694	158,207	211,694	226,415	107.0%	13.0%
Sub-Total Salaries & Benefits	675,048	726,601	544,430	727,506	756,521	104.1%	43.5%
300 Operating Supplies	82,120	81,500	46,938	80,000	81,500	100.0%	4.7%
400 Professional Svcs & Chgs	805,116	821,395	738,512	821,204	866,439	105.5%	49.9%
600 Capital Outlay	-	-	-	-	3,000	n/a	0.2%
Transfers Out	240,000	200,000	22,500	200,000	30,000	15.0%	1.7%
Total Expenditures	<u>\$ 1,802,284</u>	<u>\$ 1,829,496</u>	<u>\$ 1,352,380</u>	<u>\$ 1,828,709</u>	<u>\$ 1,737,460</u>	95.0%	100.0%

EXPLANATORY NARRATIVE

Operations & Maintenance - 782

Proposed expenditures 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 the Equipment Rental fund for equipment replacement (\$30,000 in 2017).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
782 Operations & Maintenance	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 439,438	\$ 480,340	\$ 352,154	\$ 480,340	\$ 494,513	103.0%	103.0%
120 Overtime	15,719	15,000	15,793	15,000	15,000	100.0%	100.0%
130 Special Pay	14,038	16,067	13,875	16,067	16,093	100.2%	100.2%
140 Retire/Term Cashout	6,584	3,500	4,401	4,405	4,500	128.6%	102.2%
Total	475,778	514,907	386,223	515,812	530,106	103.0%	102.8%
200 Benefits	199,270	211,694	158,207	211,694	226,415	107.0%	107.0%
300 Operating Supplies							
310 Office/Oper Supplies	64,278	62,000	38,150	62,000	62,000	100.0%	100.0%
320 Fuel Consumed	10,445	12,000	8,168	10,500	12,000	100.0%	114.3%
350 Small Tools & Equip	7,397	7,500	620	7,500	7,500	100.0%	100.0%
Total	82,120	81,500	46,938	80,000	81,500	100.0%	101.9%
400 Professional Svcs & Chgs							
410 Professional Services	196,814	188,653	167,052	190,853	219,507	116.4%	115.0%
420 Communications	1,863	1,768	1,958	2,077	2,044	115.6%	98.4%
430 Trans & Training	101	1,000	1,713	1,500	1,000	100.0%	66.7%
440 Taxes & Assessments	144	100	91	100	100	100.0%	100.0%
450 Oper Rentals & Leases	6,612	7,177	5,082	7,177	7,346	102.4%	102.4%
470 Public Utility Services	387,245	399,250	367,184	399,750	399,250	100.0%	99.9%
480 Repairs & Maintenance	34,640	34,440	53,000	34,240	36,256	105.3%	105.9%
490 Miscellaneous	177,697	189,007	142,431	185,507	200,936	106.3%	108.3%
Total	805,116	821,395	738,512	821,204	866,439	105.5%	105.5%
600 Capital Outlay							
610 Land	-	-	-	-	3,000	n/a	n/a
Transfers Out	240,000	200,000	22,500	200,000	30,000	15.0%	15.0%
Total Expenditures	<u>\$ 1,802,284</u>	<u>\$ 1,829,496</u>	<u>\$ 1,352,380</u>	<u>\$ 1,828,709</u>	<u>\$ 1,737,460</u>	95.0%	95.0%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 829,790	\$ 897,427	\$ 897,427	\$ 897,427	\$ 872,218	97.2%	97.2%
340 Chrgs f/Goods & Svcs	1,861,439	1,803,040	1,434,558	1,803,000	1,803,000	100.0%	100.0%
360 Miscellaneous Revenues	8,482	500	31,342	500	500	100.0%	100.0%
Total Revenues	<u>\$ 2,699,711</u>	<u>\$ 2,700,967</u>	<u>\$ 2,363,326</u>	<u>\$ 2,700,927</u>	<u>\$ 2,675,718</u>	99.1%	99.1%

UTILITIES & ENGINEERING
2017 BUDGET NARRATIVE

IRRIGATION CAPITAL - 479

*Utilities & Engineering Director
Water / Irrigation Manager*

*Vacant
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. A \$5,000,000 revenue bond was 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. A new \$6,000,000 Bond or loan is required to begin the consolidation of the Fruitvale Canal and Nelson Diversions and the Nelson Dam rebuild.

Strategic Initiatives

This departments capital expenditures are listed in the 2017 Preliminary Budget Summary / Strategic Initiatives. Details may be found in the Explanatory Narrative below.

Function(s): 783.

BUDGET SUMMARY

Dept 479 Irrigation Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
783 Capital Improvement	\$ 939,442	\$ 1,367,542	\$ 441,994	\$ 840,284	\$ 8,367,542	611.9%	995.8%
Rev Summary By Type							
340 Chrgs f/Goods & Svcs	1,216,869	1,240,000	944,521	1,217,000	1,217,000	98.1%	100.0%
360 Miscellaneous Revenues	9	60	1	60	60	100.0%	100.0%
390 Other Financing Sources	-	-	-	-	6,000,000	n/a	n/a
Transfers In	210,000	147,000	-	170,000	-	n/a	n/a
Total Revenues	<u>1,426,877</u>	<u>1,387,060</u>	<u>944,521</u>	<u>1,387,060</u>	<u>7,217,060</u>	520.3%	520.3%
Fund Balance							
Beginning Balance	1,015,742	1,503,177	1,503,177	1,503,177	2,049,953	136.4%	136.4%
Revenues Less Expenditures	487,435	19,518	502,528	546,776	(1,150,482)	n/a	210.4%
Ending Balance	<u>\$ 1,503,177</u>	<u>\$ 1,522,695</u>	<u>\$ 2,005,705</u>	<u>\$ 2,049,953</u>	<u>\$ 899,471</u>	59.1%	43.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
600 Capital Outlay	\$ 621,700	\$ 1,050,000	\$ 124,452	\$ 522,742	\$ 8,050,000	766.7%	96.2%
Transfers Out	317,742	317,542	317,541	317,542	317,542	100.0%	3.8%
Total Expenditures	<u>\$ 939,442</u>	<u>\$ 1,367,542</u>	<u>\$ 441,994</u>	<u>\$ 840,284</u>	<u>\$ 8,367,542</u>	611.9%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement - 783

CAPITAL IMPROVEMENT EXPENDITURES

Capital Outlay/Capital Improvements	479 Fund
Fruitvale Nelson Dam Rebuild (Project #2010)	\$8,000,000
Bond Repayment (last payment in 2033)	317,742
Pump Station - Main Improvement (Project #2440)	50,000
Total Capital Outlay	<u>\$8,317,742</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
783 Capital Improvement	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
600 Capital Outlay							
650 Construction Projects	\$ 621,700	\$ 1,050,000	\$ 124,452	\$ 522,742	\$ 8,050,000	766.7%	1540.0%
Transfers Out	317,742	317,542	317,541	317,542	317,542	100.0%	100.0%
Total Expenditures	<u>\$ 939,442</u>	<u>\$ 1,367,542</u>	<u>\$ 441,994</u>	<u>\$ 840,284</u>	<u>\$ 8,367,542</u>	611.9%	995.8%

Revenue

Revenues are from Irrigation Assessment fees, interfund transfers and \$6,000,000 Bond or loan. Funds budgeted in the 2016 year-end estimate and not spent will be brought forward to 2017.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 1,015,742	\$ 1,503,177	\$ 1,503,177	\$ 1,503,177	\$ 2,049,953	136.4%	136.4%
340 Chrgs f/Goods & Svcs	1,216,869	1,240,000	944,521	1,217,000	1,217,000	98.1%	100.0%
360 Miscellaneous Revenues	9	60	1	60	60	100.0%	100.0%
390 Other Financing Sources	-	-	-	-	6,000,000	n/a	n/a
Transfers In	210,000	147,000	-	170,000	-	n/a	n/a
Total Revenues	<u>\$ 2,442,619</u>	<u>\$ 2,890,237</u>	<u>\$ 2,447,698</u>	<u>\$ 2,890,237</u>	<u>\$ 9,267,013</u>	320.6%	320.6%

UTILITIES & ENGINEERING
2017 BUDGET NARRATIVE

ENGINEERING - 700
GENERAL FUND

Utilities & Engineering Director

Vacant

DEFINITION

The Engineering Division is responsible for the administration and preparation of reports, designs, plans, specifications, funding applications, construction inspection, and cost estimates for state, federal, and locally funded construction projects, local improvement districts and private development projects.

The division's projects are accounted for in a number of funds, including but not limited to, Arterial Street 142, Transportation Improvement 143, Yakima Revenue Development Area 323, REET 1 Public Works Trust 342, REET 2 Capital Project Fund 343, and Cumulative Reserve for Capital Improvement 392. In addition to those capital funds managed by the division, staff provides services for several capital projects for other City departments and Federal Aid contract administration assistance to adjacent communities from time to time.

Other services provided by this division include determining and acquiring right-of-way needs for public infrastructure projects; coordinating and supervising work of private developers; providing survey and inspection services on public works projects such as sewers, domestic water, irrigation and streets; providing utility connection information and other information concerning City facilities; administering the ROW use and street cut permitting program, and providing administrative and technical engineering assistance to other divisions within the City.

Strategic Initiatives

There was one strategic initiative for a copier/scanner in the amount of \$18,000, however, this item was budgeted in and one Design Engineer position deleted mid-year due to budget constraints.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 700.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1170	Director of Utilities & Engineering	1.00	1.00	1.00
3120	Design Engineer ⁽¹⁾	3.00	2.00	2.00
4141	Construction Inspector	1.00	1.00	1.00
8701	Street Inspector	1.00	1.00	1.00
10601	Engineering Contracts Specialist ⁽²⁾	1.00	1.00	0.75

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
11101	Construction Supervisor	1.00	1.00	1.00
11104	Senior Engineer	1.00	1.00	1.00
11107	Chief Engineer	1.00	1.00	1.00
Total Personnel ⁽³⁾		10.00	9.00	8.75

- (1) Design Engineer eliminated mid-year 2016.
(2) The Engineering Contract Specialist went from 1.00 to .75 due to budget reductions.
(3) 2.63 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	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
700 Eng Plans & Services	\$ 809,739	\$ 833,710	\$ 478,543	\$ 728,578	\$ 753,162	90.3%	103.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 505,386	\$ 567,005	\$ 329,337	\$ 481,000	\$ 485,430	85.6%	66.0%
200 Personnel Benefits	176,251	191,727	109,153	172,601	174,512	91.0%	23.7%
Sub-Total Salaries & Benefits	681,637	758,732	438,490	653,601	659,942	87.0%	89.8%
300 Supplies	10,639	18,200	5,400	18,200	18,200	100.0%	2.5%
400 Other Services/Charges	109,483	48,798	28,668	48,798	49,039	100.5%	6.7%
Transfers Out	7,980	7,980	5,985	7,980	7,980	100.0%	1.1%
Total Expenditures	<u>\$ 809,739</u>	<u>\$ 833,710</u>	<u>\$ 478,543</u>	<u>\$ 728,578</u>	<u>\$ 735,162</u>	88.2%	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 – Expenditures to this account include advertising and insurance services (Risk Management). This account can also be 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. This account also provides funding for updating the pavement condition index (PCI) for city streets. Updating the PCI is not required to be done every year, but will need to be updated in 2018, at an estimated cost of \$80,000.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
700 Eng Plans & Services	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 489,455	\$ 551,585	\$ 312,261	\$ 461,500	\$ 470,010	85.2%	101.8%
120 Overtime	6,493	5,000	1,253	2,500	5,000	100.0%	200.0%
130 Special Pay	2,177	2,420	8,845	9,000	2,420	100.0%	26.9%
140 Retire/Term Cashout	7,261	8,000	6,978	8,000	8,000	100.0%	100.0%
Total	505,386	567,005	329,337	481,000	485,430	85.6%	100.9%
200 Personnel Benefits	176,251	191,727	109,153	172,601	174,512	91.0%	101.1%
300 Supplies							
310 Office & Oper Supplies	7,167	10,000	2,603	10,000	10,000	100.0%	100.0%
320 Fuel Consumed	3,145	3,200	2,611	3,200	3,200	100.0%	100.0%
350 Small Tools & Equip	328	5,000	186	5,000	5,000	100.0%	100.0%
Total	10,639	18,200	5,400	18,200	18,200	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
700 Eng Plans & Services	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
400 Other Services & Charges							
410 Professional Services	85,666	15,006	16,290	15,006	16,795	111.9%	111.9%
420 Communications	9,239	8,268	5,047	8,268	7,428	89.8%	89.8%
430 Trans/Training	1,055	5,400	1,002	5,400	5,400	100.0%	100.0%
470 Public Utility Services	-	123	-	123	123	100.0%	100.0%
480 Repairs/Maintenance	7,296	7,800	2,389	7,800	7,093	90.9%	90.9%
490 Miscellaneous	<u>6,227</u>	<u>12,200</u>	<u>3,940</u>	<u>12,200</u>	<u>12,200</u>	100.0%	100.0%
Total	109,483	48,798	28,668	48,798	49,039	100.5%	100.5%
640 Machinery & Equipment	-	-	-	-	18,000	n/a	n/a
Transfers Out	<u>7,980</u>	<u>7,980</u>	<u>5,985</u>	<u>7,980</u>	<u>7,980</u>	100.0%	100.0%
Total Expenditures	<u>\$ 809,739</u>	<u>\$ 833,710</u>	<u>\$ 478,543</u>	<u>\$ 728,578</u>	<u>\$ 753,162</u>	90.3%	103.4%

Revenue

Revenue items include charges for services provided to capital projects primarily, along with sale of plans & specifications and assessments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Dedicated Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
340 Chrgs f/Goods & Svcs	\$ 503,705	\$ 478,500	\$ 359,897	\$ 487,000	\$ 490,000	102.4%	100.6%

UTILITIES & ENGINEERING
2017 BUDGET NARRATIVE

ARTERIAL STREET CAPITAL - 142

Utilities & Engineering Director

Vacant

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 departments capital expenditures are listed in the 2017 Preliminary Budget Summary / Strategic Initiatives. Details may be found in the Explanatory Narratives below.

Function(s): 711, 712, & 713.

BUDGET SUMMARY

Dept 142 Arterial Street	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
711 Capital Improvement	\$ 274,614	\$ 325,875	\$ 220,875	\$ 325,875	\$ 325,875	100.0%	100.0%
712 Arterial Street Projects	1,536,884	10,386,150	1,809,848	3,658,759	4,516,200	43.5%	123.4%
713 Arterial Street Programs	10,878	25,000	-	25,000	25,000	100.0%	100.0%
Total Expenditures	<u>1,822,375</u>	<u>10,737,025</u>	<u>2,030,723</u>	<u>4,009,634</u>	<u>4,867,075</u>	45.3%	121.4%
Rev Summary By Type							
330 Intergovernmental Rev	1,353,666	4,386,365	1,438,397	2,395,225	2,959,039	67.5%	63.4%
340 Chrgs f/Goods & Svcs	6,913	5,000	-	5,000	5,000	100.0%	0.1%
360 Miscellaneous Revenues	15,300	6,476	-	1,000	1,000	15.4%	0.0%
390 Other Financing Sources	307,000	6,000,000	900,000	900,000	1,700,000	28.3%	36.4%
Transfers In	53,784	-	-	-	-	n/a	n/a
Total Revenues	<u>1,736,663</u>	<u>10,397,841</u>	<u>2,338,397</u>	<u>3,301,225</u>	<u>4,665,039</u>	44.9%	100.0%
Fund Balance							
Beginning Balance	1,367,587	1,281,875	1,281,875	1,281,875	573,466	44.7%	44.7%
Revenues Less Expenditures	(85,712)	(339,184)	307,674	(708,409)	(202,036)	59.6%	28.5%
Ending Balance	<u>\$ 1,281,875</u>	<u>\$ 942,691</u>	<u>\$ 1,589,549</u>	<u>\$ 573,466</u>	<u>\$ 371,430</u>	39.4%	64.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
400 Professional Svcs & Chgs	\$ 10,953	\$ 5,100	\$ -	\$ 5,100	\$ 5,100	100.0%	0.1%
600 Capital Outlay	1,536,809	10,511,050	1,809,848	3,783,659	4,641,100	44.2%	95.4%
700 Debt Service Principal	53,251	-	-	-	-	n/a	n/a
800 Debt Service Int/Other	488	-	-	-	-	n/a	n/a
Transfers Out	<u>220,875</u>	<u>220,875</u>	<u>220,875</u>	<u>220,875</u>	<u>220,875</u>	100.0%	4.5%
Total Expenditures	<u>\$ 1,822,375</u>	<u>\$ 10,737,025</u>	<u>\$ 2,030,723</u>	<u>\$ 4,009,634</u>	<u>\$ 4,867,075</u>	45.3%	100.0%

EXPLANATORY NARRATIVE

Projects scheduled and budgeted for 2017 using this fund are:

CAPITAL IMPROVEMENT EXPENDITURES

Fund 142 Expenditures	2017 Projected
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)	16,600
2282 N. 1 st St Revitalization Phase I	5,000
2340 N. 1 st St Revitalization Phase II	45,000
2390 Wide Hollow Creek Bridges	193,500
2388 Adams/Washington Vic Sidewalks	287,000
2344 Garfield Elementary Safety Improvements	150,000
2410 Spring Creek Road - Soccer	2,970,000
2412 Powerhouse Road Sidewalk	247,000
2413 Cowiche Canyon Trail	170,000
2398 Northside Alley Paver	432,000
Total Construction Projects	<u>4,646,200</u>
Debt Service	
1944 River Road (Maturity Date May 1, 2017)	<u>220,875</u>
Total Fund 142 Expenditures	<u>\$4,867,075</u>

Capital Improvement - 711

Capital Improvements consist of the Project Contingency and Debt Service payment for the River Road – N. 16th Avenue to Fruitvale Boulevard project, which was constructed in 2006.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
711 Capital Improvement	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
600 Capital Outlay							
650 Construction Projects	\$ -	\$ 105,000	\$ -	\$ 105,000	\$ 105,000	100.0%	100.0%
700 Debt Service Principal	53,251	-	-	-	-	n/a	n/a
800 Debt Service Int/Other	488	-	-	-	-	n/a	n/a
Transfers Out	220,875	220,875	220,875	220,875	220,875	100.0%	100.0%
Total Expenditures	<u>\$ 274,614</u>	<u>\$ 325,875</u>	<u>\$ 220,875</u>	<u>\$ 325,875</u>	<u>\$ 325,875</u>	100.0%	100.0%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
712 Arterial Street Projects	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 75	\$ 100	\$ -	\$ 100	\$ 100	100.0%	100.0%
600 Capital Outlay							
610 Land	60,430	-	-	-	-	n/a	n/a
650 Construction Projects	1,476,379	10,386,050	1,809,848	3,658,659	4,516,100	43.5%	123.4%
Total	<u>1,536,809</u>	<u>10,386,050</u>	<u>1,809,848</u>	<u>3,658,659</u>	<u>4,516,100</u>	43.5%	123.4%
Total Expenditures	<u>\$ 1,536,884</u>	<u>\$ 10,386,150</u>	<u>\$ 1,809,848</u>	<u>\$ 3,658,759</u>	<u>\$ 4,516,200</u>	43.5%	123.4%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
713 Arterial Street Programs	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 10,878	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	100.0%	100.0%
600 Capital Outlay							
650 Construction Projects	-	20,000	-	20,000	20,000	100.0%	100.0%
Total Expenditures	<u>\$ 10,878</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	100.0%	100.0%

Revenue

Revenues are detailed in the following charts:

GENERAL REVENUES

Fund 142 Revenues		2017 Projected					
2143	Nob Hill and Fair Avenue (Federal Highway Admin. Grant)	\$14,359					
2388	Wide Hollow Creek Bridges (DOE Grant)	193,500					
2412	Adams/Washington Vic. Sidewalks (WSDOT Grant)	287,000					
2413	Garfield Elementary Safety Improvements (WSDOT Grant)	150,000					
2428	Spring Creek Road – Soccer (SIED Grant)	900,000					
2428	Spring Creek Road – Soccer (LTGO Bond)	1,700,000					
2429	Powerhouse Road Sidewalk (TAP Grant)	247,000					
2430	Cowiche Canyon Trail (Connecting WA Grant)	170,000					
	Northside Alley Paver (CMAQ Grant)	373,680					
0000	Arterial Street Gas Tax/Interest	623,500					
0000	Miscellaneous Revenue	6,000					
Total Fund 142 Revenues		<u>\$4,665,039</u>					

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 1,367,587	\$ 1,281,875	\$ 1,281,875	\$ 1,281,875	\$ 573,466	44.7%	44.7%
330 Intergovernmental Rev	1,353,666	4,386,365	1,438,397	2,395,225	2,959,039	67.5%	123.5%
340 Chrgs f/Goods & Svcs	6,913	5,000	-	5,000	5,000	100.0%	100.0%
360 Miscellaneous Revenues	15,300	6,476	-	1,000	1,000	15.4%	100.0%
390 Other Financing Sources	307,000	6,000,000	900,000	900,000	1,700,000	28.3%	188.9%
Transfers In	53,784	-	-	-	-	n/a	n/a
Total Revenues	<u>\$ 3,104,250</u>	<u>\$ 11,679,716</u>	<u>\$ 3,620,272</u>	<u>\$ 4,583,100</u>	<u>\$ 5,238,505</u>	44.9%	114.3%

UTILITIES & ENGINEERING
2017 BUDGET NARRATIVE

STREET CAPITAL - 344

Utilities & Engineering Director

Vacant

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.

The Charter Amendment included an inflationary component which is deposited into this fund. Currently the City is building this balance until a viable project is identified.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 717.

BUDGET SUMMARY

Dept 344 Street Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
717 Capital Improvement	\$ 934,473	\$ 5,000,000	\$ 167	\$ 167	\$ 401,500	8.0%	n/a
Rev Summary By Type							
310 Taxes	-	-	-	-	401,500	n/a	n/a
360 Miscellaneous Revenues	76,770	50,000	42,004	50,000	50,000	100.0%	100.0%
390 Other Financing Sources	-	5,000,000	-	-	-	n/a	n/a
Transfers In	20,811	45,306	45,306	45,306	74,159	163.7%	163.7%
Total Revenues	<u>97,581</u>	<u>5,095,306</u>	<u>87,310</u>	<u>95,306</u>	<u>525,659</u>	10.3%	551.5%
Fund Balance							
Beginning Balance	931,057	94,164	94,164	94,164	189,303	201.0%	201.0%
Revenues Less Expenditures	(836,893)	95,306	87,143	95,139	124,159	130.3%	130.5%
Ending Balance	<u>\$ 94,164</u>	<u>\$ 189,470</u>	<u>\$ 181,307</u>	<u>\$ 189,303</u>	<u>\$ 313,462</u>	165.4%	165.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
600 Capital Outlay	\$ 934,473	\$ 5,000,000	\$ 167	\$ 167	\$ 401,500	8.0%	100.0%

EXPLANATORY NARRATIVE

Capital Improvement - 717

In 2016, a project that will rehabilitate an additional 30 lane miles of road was 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	2016	2016	2016	2017	% Chng	% Chng
717 Capital Improvement	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
600 Capital Outlay							
650 Construction Projects	\$ 934,473	\$ 5,000,000	\$ 167	\$ 167	\$ 401,500	8.0%	n/a

Revenue

In 2017 road rehabilitation will be primarily funded by Bond proceeds.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 931,057	\$ 94,164	\$ 94,164	\$ 94,164	\$ 189,303	201.0%	201.0%
310 Taxes	-	-	-	-	401,500	n/a	n/a
360 Miscellaneous Revenues	76,770	50,000	42,004	50,000	50,000	100.0%	100.0%
390 Other Financing Sources	-	5,000,000	-	-	-	n/a	n/a
Transfers In	20,811	45,306	45,306	45,306	74,159	163.7%	163.7%
Total Revenues	<u>\$ 1,028,637</u>	<u>\$ 5,189,470</u>	<u>\$ 181,474</u>	<u>\$ 189,470</u>	<u>\$ 714,962</u>	13.8%	377.3%

UTILITIES & ENGINEERING
2017 BUDGET NARRATIVE

PUBLIC WORKS TRUST (REET 1) - 342

Utilities & Engineering Director

Vacant

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 Excise 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 in 2016, but had not been completed and will be carried into 2017. Below is the budget encompassing the list of items for 2017.

Continuation of City Hall renovation	
Elevator #1 Upgrade	\$702,240
Elevator #2 Upgrade	310,000
Project Contingency	<u>62,760</u>
Total	\$1,075,000

Function(s): 714.

BUDGET SUMMARY

Dept 342 Pub Wks Trust REET 1	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
714 REET 1	\$ 642,784	\$ 1,011,385	\$ 563,904	\$ 951,833	\$ 1,655,114	163.6%	173.9%
Rev Summary By Type							
310 Taxes	977,070	800,000	675,774	900,000	750,000	93.8%	83.3%
360 Miscellaneous Revenues	2,000	2,000	-	2,000	2,000	100.0%	100.0%
Transfers In	84,448	-	-	84,448	84,448	#DIV/0!	100.0%
Total Revenues	<u>1,063,518</u>	<u>802,000</u>	<u>675,774</u>	<u>986,448</u>	<u>836,448</u>	104.3%	84.8%
Fund Balance							
Beginning Balance	750,742	1,171,476	1,171,476	1,171,476	1,206,091	103.0%	103.0%
Revenues Less Expenditures	<u>420,734</u>	<u>(209,385)</u>	<u>111,870</u>	<u>34,615</u>	<u>(818,666)</u>	391.0%	n/a
Ending Balance	<u>\$ 1,171,476</u>	<u>\$ 962,091</u>	<u>\$ 1,283,346</u>	<u>\$ 1,206,091</u>	<u>\$ 387,425</u>	40.3%	32.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
500 Intergovernmental Svcs	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300	100.0%	3.6%
600 Capital Outlay	54,701	611,500	29,295	375,000	1,075,000	175.8%	65.0%
700 Debt Service Principal	131,554	100,000	24,708	49,777	51,240	51.2%	3.1%
800 Debt Service Int/Other	60,394	7,500	17,516	34,671	33,208	442.8%	2.0%
Transfers Out	335,835	232,085	432,085	432,085	435,366	187.6%	26.3%
Total Expenditures	<u>\$ 642,784</u>	<u>\$1,011,385</u>	<u>\$ 563,904</u>	<u>\$ 951,833</u>	<u>\$1,655,114</u>	163.6%	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.

SCHEDULED PROJECTS

Project Number	Project	2017 Proposed Budget
1783	2013 City Hall Renovation (Continuation)	\$1,075,000

INTERFUND TRANSFERS

Project Number	Project	2017 Proposed Budget
0000	Operating Transfer (SunDome debt service)	\$40,000
2105	Fire Station 92 West Valley Addition (debt service transfer to 281)	74,735
2230	3rd Avenue – Mead to Chestnut (debt service transfer to 281)	120,631
Total Scheduled Interfund Distributions		<u>\$235,366</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
714 REET 1	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
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	54,701	611,500	29,295	375,000	1,075,000	175.8%	286.7%
700 Debt Service Principal	131,554	100,000	24,708	49,777	51,240	51.2%	102.9%
800 Debt Service Int/Other	60,394	7,500	17,516	34,671	33,208	442.8%	95.8%
Transfers Out	335,835	232,085	432,085	432,085	435,366	187.6%	100.8%
Total Expenditures	<u>\$ 642,784</u>	<u>\$1,011,385</u>	<u>\$ 563,904</u>	<u>\$ 951,833</u>	<u>\$1,655,114</u>	163.6%	173.9%

Revenues

Revenues consist of Real Estate Excise tax and interest.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
Revenue	2015 Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 750,742	\$ 1,171,476	\$ 1,171,476	\$ 1,171,476	\$ 1,206,091	103.0%	103.0%
310 Taxes	977,070	800,000	675,774	900,000	750,000	93.8%	83.3%
360 Miscellaneous Revenues	2,000	2,000	-	2,000	2,000	100.0%	100.0%
Transfers In	84,448	-	-	84,448	84,448	n/a	100.0%
Total Revenues	<u>\$1,814,260</u>	<u>\$1,173,476</u>	<u>\$1,171,476</u>	<u>\$1,173,476</u>	<u>\$1,208,091</u>	102.9%	102.9%

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES
2006 - 2015

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Revenues			
Local Real Estate Excise Tax	\$1,056,417	\$ 755,841	\$ 541,616
Interest From Investments	86,820	60,000	13,000
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	-	-	13,216
Total Revenues	<u>\$1,218,237</u>	<u>\$ 890,841</u>	<u>\$ 642,832</u>
Expenditures			
Debt Service (PWTF – 1818 Underpass: End Date 2031)	\$ -	\$ -	\$ -
Debt Service (1818 RR Grade Stormwater Loan)	-	-	-
Debt Service (P0653 – Tieton Dr.: Maturity - 2006)	-	-	-
Debt Service (P1133 – Nob Hill Over Pass: Maturity - 2007)	10,378	-	-
Debt Service (P1355 – Fruitvale Canal Wasteway: Maturity - 2011)	6,855	6,664	6,473
Debt Service (P1367 – Resignalization: Maturity - 2011)	43,204	42,783	42,361
Debt Service (P1455 – Fruitvale Canal Phase II: Maturity - 2013)	68,859	67,039	65,219
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	-
Op Transfer – Debt Service Fund (2007 Fire St. Bond: Maturity - 2022)	-	73,535	71,935
Op Transfer – Debt Svc Fund (2008 3rd / Mead Ave: Maturity - 2019)	-	32,534	120,607
Project #1783 – City Hall Facility / Parking Improvement	143,564	164,289	94,928
Project #2118 – Miller Pool Demolition / Basketball Court	-	-	-
Project #2214 West Nob Hill Grind and Overlay	-	551,515	2,522
Project #2285 2 nd St Sidewalk County	-	-	-
Project #2351 Franklin Park Parking Lot	-	-	-
Parking Maintenance	-	2,495	-
Capital Transfer f/Southeast Community Center Improvement P2169	-	-	-
Capital Transfer for Kiwanis 4th Ball Field P2171	-	-	-
Capital Transfer to Parks Capital Fund	200,000	250,000	250,000
Capital Transfer to Fire Capital Fund	200,000	176,465	178,065
Capital Transfer to CBD Capital Improvement Fund	-	-	50,000
Total Expenditures	<u>\$ 772,860</u>	<u>\$1,467,319</u>	<u>\$ 922,110</u>
Balance Available	<u><u>\$ 445,377</u></u>	<u><u>\$ (576,478)</u></u>	<u><u>\$ (279,278)</u></u>

	2010	2011	2012
Revenues			
Local Real Estate Excise Tax	\$ 516,570	\$ 464,344	\$ 563,801
Interest From Investments	13,000	3,000	10,000
Residual Equity Transfer(Water/Wastewater)	24,375	24,375	-
Operating Transfer(Street)	16,875	16,875	-
Operating Transfer(Irrigation)	33,750	33,750	-
Interlocal Grant Yakima County - Purchasing	-	-	-
Total Revenues	\$ 604,570	\$ 542,344	\$ 573,801
Expenditures			
Debt Service (PWTF – 1818 Underpass: End Date 2031)	\$ 5,072	\$ 167,145	\$ 167,123
Debt Service (1818 RR Grade Stormwater Loan)	-	7,723	4,720
Debt Service (P0653 – Tieton Dr.: Maturity - 2006)	-	-	-
Debt Service (P1133 – Nob Hill Over Pass: Maturity - 2007)	-	-	-
Debt Service (P1355 – Fruitvale Canal Wasteway: Maturity - 2011)	-	-	-
Debt Service (P1367 – Resignalization: Maturity - 2011)	-	-	-
Debt Service (P1455 – Fruitvale Canal Phase II: Maturity - 2013)	63,398	61,579	-
Debt Service (Upper Kiwanis Dev line of credit-Maturity - 2016)	-	-	4,178
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)	-	-	-
Op Transfer – Debt Service Fund (2007 Fire St. Bond: Maturity - 2022)	71,935	71,935	71,935
Op Transfer – Debt Svc Fund (2008 3rd / Mead Ave: Maturity - 2019)	120,607	120,607	120,607
Project #1783 – City Hall Facility / Parking Improvement	451,366	27,622	48,661
Project #2118 – Miller Pool Demolition / Basketball Court	-	-	-
Project #2214 West Nob Hill Grind and Overlay	-	-	-
Project #2285 2 nd St Sidewalk County	58,427	58,425	58,425
Project #2351 Franklin Park Parking Lot	-	-	5,666
Parking Maintenance	-	-	-
Capital Transfer f/Southeast Community Center Improvement P2169	-	-	-
Capital Transfer for Kiwanis 4th Ball Field P2171	-	-	-
Capital Transfer to Parks Capital Fund	50,000	50,000	110,000
Capital Transfer to Fire Capital Fund	50,000	50,000	-
Capital Transfer to CBD Capital Improvement Fund	-	-	-
Total Expenditures	\$ 910,805	\$ 655,036	\$ 631,315
Balance Available	\$ (306,235)	\$ (112,692)	\$ (57,514)

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
\$ 651,928	\$ 737,165	\$ 977,070	\$ 900,000	\$7,164,752
2,000	2,000	2,000	2,000	193,820
-	-	-	-	121,875
-	-	-	-	84,375
-	-	-	-	168,750
-	-	-	-	13,216
<u>\$ 653,928</u>	<u>\$ 739,165</u>	<u>\$ 979,070</u>	<u>\$ 902,000</u>	<u>\$6,844,788</u>
\$ 167,509	\$ -	\$ -	\$ -	\$ 506,849
1,807	(20,039)	84,448	84,448	163,107
-	-	-	-	-
-	-	-	-	10,378
-	-	-	-	19,992
-	-	-	-	128,348
-	-	-	-	326,094
107,500	107,500	107,500	-	326,678
40,000	40,000	40,000	40,000	400,000
-	-	-	-	120,000
71,935	71,935	75,360	72,610	653,115
120,607	120,607	120,475	119,475	996,126
44,896	133,336	54,701	375,000	1,538,363
-	-	-	-	-
-	-	-	-	554,037
58,425	60,300	60,300	60,300	414,602
217,628	-	-	-	223,294
-	-	-	-	2,495
-	-	-	-	-
-	-	-	-	-
-	-	100,000	100,000	1,110,000
-	-	-	100,000	754,530
-	-	-	-	50,000
<u>\$ 830,307</u>	<u>\$ 513,639</u>	<u>\$ 642,784</u>	<u>\$ 951,833</u>	<u>\$7,346,176</u>
<u>\$ (176,379)</u>	<u>\$ 225,526</u>	<u>\$ 336,286</u>	<u>\$ (49,833)</u>	<u>\$ (501,388)</u>

UTILITIES & ENGINEERING
2017 BUDGET NARRATIVE

REAL ESTATE EXCISE TAX 2 (REET 2) - 343

Utilities & Engineering Director

Vacant

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.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 716.

BUDGET SUMMARY

Dept 343 Pub Wks Trust REET 2	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
716 REET 2	\$ 1,177,547	\$ 978,250	\$ 1,051,817	\$ 977,372	\$ 782,452	80.0%	80.1%
Rev Summary By Type							
310 Taxes	977,070	800,000	675,774	900,000	750,000	93.8%	83.3%
360 Miscellaneous Revenues	2,000	2,000	-	2,000	2,000	100.0%	100.0%
Total Revenues	<u>979,070</u>	<u>802,000</u>	<u>675,774</u>	<u>902,000</u>	<u>752,000</u>	93.8%	83.4%
Fund Balance							
Beginning Balance	551,438	352,961	352,961	352,961	277,589	78.6%	78.6%
Revenues Less Expenditures	(198,477)	(176,250)	(376,043)	(75,372)	(30,452)	17.3%	40.4%
Ending Balance	<u>\$ 352,961</u>	<u>\$ 176,711</u>	<u>\$ (23,082)</u>	<u>\$ 277,589</u>	<u>\$ 247,137</u>	139.9%	89.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Operating Supplies	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	100.0%	44.7%
700 Debt Service Principal	165,100	165,925	165,100	165,100	165,100	99.5%	21.1%
800 Debt Service Int/Other	10,031	10,785	10,732	10,732	9,906	91.8%	1.3%
Transfers Out	652,415	451,540	525,985	451,540	257,446	57.0%	32.9%
Total Expenditures	<u>\$ 1,177,547</u>	<u>\$ 978,250</u>	<u>\$ 1,051,817</u>	<u>\$ 977,372</u>	<u>\$ 782,452</u>	80.0%	100.0%

EXPLANATORY NARRATIVE

REET 2 - 716

Interfund distributions for 2017 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	\$136,815	05/01/22
2008	2230	3rd Avenue Grind and Overlay – Mead to Chestnut	120,631	12/01/19
Total			<u>\$257,446</u>	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
			09/30/16	Year-End	Budget	2 to 5	4 to 5
716 REET 2							
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	165,100	165,925	165,100	165,100	165,100	99.5%	100.0%
800 Debt Service Int/Other	10,031	10,785	10,732	10,732	9,906	91.8%	92.3%
Transfers Out	652,415	451,540	525,985	451,540	257,446	57.0%	57.0%
Total Expenditures	<u>\$ 1,177,547</u>	<u>\$ 978,250</u>	<u>\$ 1,051,817</u>	<u>\$ 977,372</u>	<u>\$ 782,452</u>	80.0%	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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
			09/30/16	Year-End	Budget	2 to 5	4 to 5
Revenue							
Beginning Balance	\$ 551,438	\$ 352,961	\$ 352,961	\$ 352,961	\$ 277,589	78.6%	78.6%
310 Taxes	977,070	800,000	675,774	900,000	750,000	93.8%	83.3%
360 Miscellaneous Revenues	2,000	2,000	-	2,000	2,000	100.0%	100.0%
Total Revenues	<u>\$ 1,530,508</u>	<u>\$ 1,154,961</u>	<u>\$ 1,028,735</u>	<u>\$ 1,254,961</u>	<u>\$ 1,029,589</u>	89.1%	82.0%

LID CONSTRUCTION - 345

Utilities & Engineering Director

Vacant

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.

UTILITIES & ENGINEERING
2017 BUDGET NARRATIVE

CAPITAL IMPROVEMENT CUMULATIVE RESERVE - 392

Utilities & Engineering Director

Vacant

DEFINITION

Fund 392, the Cumulative Reserve for Capital Improvements Fund, accounted for various capital improvement projects that the City Council may deem appropriate. In 2015 and 2016, this included the Utility Services Billing System Upgrade (2094), and completion of the Lincoln Avenue Underpass project (i.e. the elevated sidewalk and Bins of Light artwork). There are no planned expenditures in the fund for 2017.

Function(s): 612, 652 & 712.

BUDGET SUMMARY

Dept 392 Cum Res f/Cap Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
612 Finance Cap Impr	\$ 9,587	\$ 115,000	\$ -	\$ -	\$ -	n/a	n/a
652 Utility Cust Svcs Cap Impr	1,233,032	760,000	539,516	785,348	-	n/a	n/a
712 Arterial Streets Cap Impr	20,985	705,000	308,259	704,901	-	n/a	n/a
Total Expenditures	<u>1,263,603</u>	<u>1,580,000</u>	<u>847,775</u>	<u>1,490,249</u>	<u>-</u>	n/a	n/a
Rev Summary By Type							
330 Intergovernmental Rev	127,220	-	-	1,500	-	n/a	n/a
390 Other Financing Sources	150,000	-	-	-	-	n/a	n/a
Transfers In	<u>200,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>	n/a	n/a
Total Revenues	<u>477,220</u>	<u>300,000</u>	<u>300,000</u>	<u>301,500</u>	<u>-</u>	n/a	n/a
Fund Balance							
Beginning Balance	2,403,431	1,617,047	1,617,047	1,617,047	428,298	26.5%	26.5%
Revenues Less Expenditures	<u>(786,384)</u>	<u>(1,280,000)</u>	<u>(547,775)</u>	<u>(1,188,749)</u>	<u>-</u>	n/a	n/a
Ending Balance	<u>\$ 1,617,047</u>	<u>\$ 337,047</u>	<u>\$ 1,069,272</u>	<u>\$ 428,298</u>	<u>\$ 428,298</u>	127.1%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Professional Svcs & Chgs	\$ 9,587	\$ 60,000	\$ -	\$ -	\$ -	n/a	n/a
600 Capital Outlays	<u>1,254,017</u>	<u>1,520,000</u>	<u>847,775</u>	<u>1,490,249</u>	<u>-</u>	n/a	n/a
Total Expenditures	<u>\$ 1,263,603</u>	<u>\$ 1,580,000</u>	<u>\$ 847,775</u>	<u>\$ 1,490,249</u>	<u>\$ -</u>	n/a	n/a

EXPLANATORY NARRATIVE

Finance Capital Improvement - 612

There are no expenditures for 2017 anticipated.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
612 Finance Cap Impr	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 9,587	\$ 60,000	\$ -	\$ -	\$ -	n/a	n/a
600 Capital Outlays							
640 Machinery/Equipment	-	55,000	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 9,587</u>	<u>\$ 115,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a	n/a

Utility Customer Services Capital Improvement - 652

There are no expenditures for 2017 anticipated. 2016 expenditures included updating the Utility Services System.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
652 Utility Cust Svcs Cap Impr	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
600 Capital Outlays							
640 Machinery/Equipment	\$ 1,233,032	\$ 760,000	\$ 539,516	\$ 785,348	\$ -	n/a	n/a

Arterial Streets Capital Improvement - 712

There are no expenditures for 2017 anticipated. 2016 expenditures included the North 1st Street Revitalization design for Phase II.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
712 Arterial Streets Cap Impr	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
600 Capital Outlays							
650 Construction Projects	20,985	705,000	308,259	704,901	-	n/a	n/a

Revenue

2016 revenue came from a transfer from Water Operating (474) for utility software.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 2,403,431	\$ 1,617,047	\$ 1,617,047	\$ 1,617,047	\$ 428,298	26.5%	26.5%
330 Intergovernmental Rev	127,220	-	-	1,500	-	n/a	n/a
390 Other Financing Sources	150,000	-	-	-	-	n/a	n/a
Transfers In	200,000	300,000	300,000	300,000	-	n/a	n/a
Total Revenues	<u>\$ 2,880,650</u>	<u>\$ 1,917,047</u>	<u>\$ 1,917,047</u>	<u>\$ 1,918,547</u>	<u>\$ 428,298</u>	22.3%	22.3%



PUBLIC WORKS
2017 Budgeted Staffing Levels

S. SCHAFER

Director of Public Works
154.60 Positions

D. BROWN
Public Works
Office Assistant

F. HEWEY
Safety & Training
Officer

K. WILKINSON
Parks and Recreation
Manager

J. ROSENLUND
Street and Traffic
Operations Manager

A. MAXEY
Transit
Manager

L. ZAMMARCHI
Solid Waste and
Recycling Manager

R. WONNER
Fleet and Facilities
Manager

**PARKS &
RECREATION**
21.30 Positions

Park Irrigation,
Development
and Maintenance
Research
Grants
Special Projects
Aquatic Programs
Pool Maintenance
Athletics
Youth Programs
Special Events
Senior Center Operation
Senior Programs
Golf Course Operations
Central Business District
Arborist
Major Repairs
Cemetery Maintenance
Burials • Volunteers

**STREETS &
TRAFFIC**
30.00 Positions

Street Maintenance
Street Sweeping
Miscellaneous Street
Construction & Repairs
Sidewalk / Curb Repair
Utility Cut Patching
Snow and Ice Removal

Traffic Engineering
Traffic Signals
Street Lighting
Street Signs
Street Marking
Signal Design
Development Review
Traffic Studies / Analysis
Lighting Design and
Specifications
Traffic Operations

**TRANSIT
SERVICES**
55.30 Positions

Fixed-route Bus System
ADA Eligibility
Dial-a-Ride
Dispatch
Route Supervision
Equipment Servicing
Project Planning
Grants and Projects
Administration
Marketing &
Programming
Administration
Vanpool Program
Commute Trip Reduction
Contract Administration
Customer Relations

**SOLID
WASTE**
20.00 Positions

Refuse and Recycling
Residential Collections
Bin Collections
Yard Waste Collections
Special Hauls
Cart / Bin Delivery and
Removal
Cart / Bin Maintenance
Fall Leaf Program
Special Event Recycling

**EQUIPMENT
RENTAL**
13.00 Positions

Equipment Rental
and Replacement
Environmental Fund
Equipment
Maintenance
Shop Operation /
Maintenance
Equipment Specifications
Auto Parts Inventory

**Facility
Maintenance**
Public Works Facility
Transit Center

**CITY HALL
FACILITY**
2.0 Positions

**ADMINISTRATIVE
SERVICES**
6.00 Positions

Reception
Registration
Customer Relations
Accounts Payable /
Receivable Personnel /
Payroll Timekeeping
Word Processing
Safety and Training
Committee / Commission
Support

PUBLIC WORKS ADMINISTRATION - 560

Director of Public Works

Scott Schafer

DEFINITION

Public Works Administration provides support services in the Department of Public Works to the following divisions: Parks and Recreation/Cemetery; Street Maintenance and Traffic Engineering/Operations; Refuse and Recycling; Transit; and Fleet and Facilities. Some support services are also provided to the Water and Irrigation Division located in the Public Works Complex. We have centralized for all divisions in Public Works the functions of timekeeping, travel, invoice management, and general records keeping.

The Public Works "Administration Division" is not an official City division, but is the administrative arm of the Director of Public Works. Nevertheless, since Public Works Administration functions in the same manner as any other City division, albeit smaller, it is required to prepare and present a budget to City Council as if it were a stand-alone division operating within the Public Works Department.

The Public Works Department continues to internally restructure the department to meet the support demands and cost containment needs of the resident divisions within available resources.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 491, 492 & 493.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1160	Director of Public Works	1.00	1.00	1.00
2262	Safety and Training Officer	1.00	1.00	1.00
7122	Department Assistant II	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
Total Personnel ⁽¹⁾		9.00	9.00	9.00

- (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	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
491 Administration	\$ 550,556	\$ 602,407	\$ 449,924	\$ 608,687	\$ 614,655	102.0%	101.0%
492 Safety and Training	7,681	43,751	28,278	43,246	46,927	107.3%	108.5%
493 Facility Maintenance	583,462	610,820	421,060	597,220	604,985	99.0%	101.3%
Total Expenditures	<u>1,141,699</u>	<u>1,256,978</u>	<u>899,262</u>	<u>1,249,153</u>	<u>1,266,566</u>	100.8%	101.4%

Rev Summary By Type							
340 Chrgs f/Goods & Svcs	548,000	561,700	421,276	561,700	575,743	102.5%	102.5%
360 Miscellaneous Revenues	567,438	581,624	436,837	582,224	596,165	102.5%	102.4%
Transfers In	784	-	-	-	-	n/a	n/a
Total Revenues	<u>1,116,222</u>	<u>1,143,324</u>	<u>858,113</u>	<u>1,143,924</u>	<u>1,171,908</u>	102.5%	102.4%

Fund Balance							
Beginning Balance	509,733	484,256	484,256	484,256	379,027	78.3%	78.3%
Revenues Less Expenditures	(25,477)	(113,654)	(41,149)	(105,229)	(94,658)	83.3%	90.0%
Ending Balance	<u>\$ 484,256</u>	<u>\$ 370,602</u>	<u>\$ 443,107</u>	<u>\$ 379,027</u>	<u>\$ 284,368</u>	76.7%	75.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 451,881	\$ 489,114	\$ 357,242	\$ 491,600	\$ 495,574	101.3%	39.1%
200 Benefits	159,586	178,028	132,632	178,028	197,349	110.9%	15.6%
Sub-Total Salaries & Benefits	611,468	667,142	489,874	669,628	692,923	103.9%	54.7%
300 Operating Supplies	47,582	49,600	35,324	49,600	49,600	100.0%	3.9%
400 Professional Svcs & Chgs	450,393	485,237	362,814	479,926	469,043	96.7%	37.0%
600 Capital Outlay	17,256	40,000	-	35,000	40,000	100.0%	3.2%
Transfers Out	15,000	15,000	11,250	15,000	15,000	100.0%	1.2%
Total Expenditures	<u>\$ 1,141,699</u>	<u>\$ 1,256,978</u>	<u>\$ 899,262</u>	<u>\$ 1,249,153</u>	<u>\$ 1,266,566</u>	100.8%	100.0%

EXPLANATORY NARRATIVE

These functions 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

Administration'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 is primarily due to extended hour's coverage.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
491 Administration							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 295,630	\$ 322,778	\$ 230,217	\$ 315,626	\$ 324,620	100.6%	102.8%
120 Overtime	364	600	294	600	600	100.0%	100.0%
130 Special Pay	6,263	6,573	5,104	6,573	7,972	121.3%	121.3%
140 Retire/Term Cashout	-	2,000	-	2,000	2,000	100.0%	100.0%
Total	302,257	331,951	235,615	324,800	335,192	101.0%	103.2%
200 Benefits	106,471	120,312	87,254	118,894	133,876	111.3%	112.6%
300 Operating Supplies							
310 Office & Oper Supplies	8,458	8,000	6,942	8,000	8,000	100.0%	100.0%
320 Fuel	777	900	462	900	900	100.0%	100.0%
340 Items Pchsd f/Resale	1,485	3,000	219	3,000	3,000	100.0%	100.0%
Total	10,720	11,900	7,623	11,900	11,900	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	58,204	60,555	55,288	60,555	67,161	110.9%	110.9%
420 Communications	26,069	31,439	26,422	41,439	16,103	51.2%	38.9%
430 Trans & Training	62	1,000	34	1,000	1,000	100.0%	100.0%
470 Public Utility Services	7,104	7,200	7,134	7,200	7,200	100.0%	100.0%
480 Repairs & Maintenance	18,890	15,250	17,173	20,100	19,423	127.4%	96.6%
490 Miscellaneous	5,779	7,800	2,132	7,800	7,800	100.0%	100.0%
Total	116,108	123,244	108,183	138,094	118,687	96.3%	85.9%
Transfers Out	15,000	15,000	11,250	15,000	15,000	100.0%	100.0%
Total Expenditures	\$ 550,556	\$ 602,407	\$ 449,924	\$ 608,687	\$ 614,655	102.0%	101.0%

Safety and Training - 492

This function 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. 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
492 Safety and Training							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ -	\$ 23,781	\$ 17,690	\$ 23,781	\$ 25,575	107.5%	107.5%
130 Special Pay	-	-	262	270	395	n/a	146.3%
Total	-	23,781	17,952	24,051	25,970	109.2%	108.0%
200 Benefits	481	8,520	6,454	8,745	9,757	114.5%	111.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
492 Safety and Training							
300 Operating Supplies							
310 Office & Oper Supplies	912	1,200	647	1,200	1,200	100.0%	100.0%
350 Small Tools & Equip	2,007	2,000	643	2,000	2,000	100.0%	100.0%
Total	2,918	3,200	1,290	3,200	3,200	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	-	1,000	135	1,000	1,000	100.0%	100.0%
420 Communications	732	500	494	750	750	150.0%	100.0%
430 Trans & Training	355	2,000	187	2,000	2,000	100.0%	100.0%
490 Miscellaneous	3,194	4,750	1,767	3,500	4,250	89.5%	121.4%
Total	4,282	8,250	2,582	7,250	8,000	97.0%	110.3%
Total Expenditures	\$ 7,681	\$ 43,751	\$ 28,278	\$ 43,246	\$ 46,927	107.3%	108.5%

Facility Maintenance - 493

This function supports the maintenance of the public works facility.

Account 120 Overtime – Overtime 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
493 Facility Maintenance							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 139,575	\$ 121,381	\$ 97,587	\$ 133,381	\$ 124,113	102.3%	93.1%
120 Overtime	5,801	8,000	1,687	4,500	5,000	62.5%	111.1%
130 Special Pay	1,582	1,500	1,634	2,100	2,500	166.7%	119.0%
140 Retire/Term Cashout	2,666	2,500	2,768	2,768	2,800	112.0%	101.2%
Total	149,624	133,381	103,676	142,750	134,413	100.8%	94.2%
200 Benefits	52,635	49,196	38,924	50,388	53,716	109.2%	106.6%
300 Supplies							
310 Office & Oper Supplies	28,754	31,500	25,000	31,500	31,500	100.0%	100.0%
350 Small Tools & Equip	5,190	3,000	1,411	3,000	3,000	100.0%	100.0%
Total	33,944	34,500	26,412	34,500	34,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	4,233	1,500	300	1,500	1,500	100.0%	100.0%
420 Communications	1,095	856	1,251	1,325	1,356	158.4%	102.3%
430 Trans & Training	422	500	-	500	500	100.0%	100.0%
470 Public Utility Services	207,216	227,630	151,295	208,000	214,000	94.0%	102.9%
480 Repairs & Maintenance	115,052	121,757	97,856	121,757	123,500	101.4%	101.4%
490 Miscellaneous	1,985	1,500	1,347	1,500	1,500	100.0%	100.0%
Total	330,003	353,743	252,049	334,582	342,356	96.8%	102.3%
600 Capital Outlay							
650 Construction Projects	17,256	40,000	-	35,000	40,000	100.0%	114.3%
Total Expenditures	\$ 583,462	\$ 610,820	\$ 421,060	\$ 597,220	\$ 604,985	99.0%	101.3%

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 2015	2016 Assessment & % Of Total Budget		2017 Proposed Assessment & % Of Total Budget	
Parks and Recreation (131)	2.5%	\$140,425	25.0%	\$143,936	25.0%
Streets and Traffic Engineering (141)	2.5%	95,489	17.0%	97,876	17.0%
Cemetery (144)	2.5%	16,851	3.0%	17,272	3.0%
Transit (462)	2.5%	123,574	22.0%	126,663	22.0%
Refuse and Recycling (471)	2.5%	73,021	13.0%	74,847	13.0%
Equipment Rental and Revolving (551)	2.5%	112,310	20.0%	115,148	20.0%
Total Budget:	2.5%	\$561,700	100.0%	\$575,742	100.0%

The following chart shows a comparison of the distribution of charges billed by the Public Works Facility Maintenance fund to the divisions housed or supported by the Facilities Maintenance arm of the Public Works Department.

PUBLIC WORKS PLANT CHARGE DISTRIBUTION

Division	2016 Amended Budget	% Of Total Budget	2017 Proposed Budget	% Of Total Budget	2017 Proposed vs. 2016 Amended
Parks	\$57,053	9.8%	\$58,479	9.8%	2.5%
Street and Traffic Engineering	157,299	27.0%	161,231	27.0%	2.5%
Irrigation	6,777	1.2%	6,946	1.2%	2.5%
Transit	90,907	15.6%	93,180	15.6%	2.5%
Refuse	43,956	7.6%	45,055	7.6%	2.5%
Water	88,859	15.3%	91,080	15.3%	2.5%
Equipment Rental	136,773	23.5%	140,192	23.5%	2.5%
Total	\$581,624	100.0%	\$596,163	100.0%	2.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenues	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 509,733	\$ 484,256	\$ 484,256	\$ 484,256	\$ 379,027	78.3%	78.3%
340 Chrgs f/Goods & Svcs	548,000	561,700	421,276	561,700	575,743	102.5%	102.5%
360 Miscellaneous Revenues	567,438	581,624	436,837	582,224	596,165	102.5%	102.4%
Transfers In	784	-	-	-	-	n/a	n/a
Total Revenues	\$ 1,625,955	\$ 1,627,580	\$ 1,342,369	\$ 1,628,180	\$ 1,550,935	95.3%	95.3%

STREETS - 141
GENERAL GOVERNMENT

*Director of Public Works
Streets and Traffic Operations Manager*

*Scott Schafer
Joe Rosenlund*

DEFINITION

The Street Operations Division is responsible for street surface preservation, maintenance, repairs, sweeping, sidewalk repairs, arterial weed control, snow and ice control, and other seasonal service programs dedicated to the health, safety and welfare of our citizens. Street operations staff maintains 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.

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 in 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, and school zone beacon operation, crews must respond to emergencies that impact traffic operations 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 over 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 and traffic calming requests. Due to staff reductions, Traffic Engineering is limited to maintaining traffic signal timing, responding to public inquiries and requests, development and plan reviews.

Strategic Initiatives

A strategic initiative was budgeted for upgrading all existing High Pressure Sodium streetlights to LED streetlights to reduce energy and maintenance costs while improving lighting levels and reliability in the amount of \$2.1 million. Also budgeted for 2017 was an initiative for sidewalk repair / installation and tree removal in the amount of \$50,000.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 411, 412, 413, 414, 416, 417, 419, 421, 423, 425, 432, 434, 439, 441, 443, 444 & 449.

PERFORMANCE STATISTICS

	2015 Actual	2016 Prelim	2017 Proposed Budget
Street Maintenance			
Road Miles Crack Filled	20	10	20
Centerline Miles Paved	2	2	2
Miles of Dirt Streets and Alleys Graded / Graveled	44	44	44
Street Cleaning			
Maintenance Miles of Paved Streets	900	950	1,000
Sweeper Material (Tons)	900	850	950
Public Area Lighting			
City High Pressure Sodium Street Lights in Service ⁽¹⁾⁽³⁾	4,115	4,095	0
LED Streetlights in Service ⁽²⁾⁽³⁾	490	570	4700
Traffic Control			
Traffic Signs Under Maintenance			
Warning	1,895	1,950	1,975
Regulatory	10,500	10,650	10,750
Other	<u>13,980</u>	<u>13,990</u>	<u>14,020</u>
Total Traffic Signs Under Maintenance	26,375	26,590	26,745
Traffic Pavement Markings to be Maintained (in gallons)	4,100	3,800	4,000
Traffic Signals	107	109	111
Solar-Powered School Flashers Units	105	105	105
School Pedestrian Signals	6	6	6
Flashing Beacons	6	6	6
Traffic Engineering			
Update Traffic Counts on Arterial Streets (in segments)	2	0	0
Corrective or Citizen Request Work Orders Generated	50	40	40

(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.

(3) Citywide replacement of High Pressure Sodium lights to LED lights is proposed for 2017.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 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 I ⁽¹⁾	2.00	1.00	1.00
8663	Traffic Signs & Markings Specialist II ⁽¹⁾	0.00	1.00	1.00

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
8664	Senior Traffic Sign Specialist	1.00	1.00	1.00
8711	Street Maintenance Specialist	17.00	17.00	17.00
8713	Street Maintenance Crew Leader	3.00	3.00	3.00
11301	Traffic Operations Supervisor	1.00	1.00	1.00
13302	Street Maintenance Supervisor	1.00	1.00	1.00
Total Personnel		31.00	31.00	31.00

- (1) A Traffic Signs and Markings Specialist I may be promoted to Traffic Signs and Markings Specialist II without further competition upon meeting certain qualifications.

BUDGET SUMMARY

Dept 141 Streets	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
411 Pedestrian & Bike Maint	\$ 54,306	\$ 57,118	\$ 36,188	\$ 54,216	\$ 107,149	187.6%	197.6%
412 Snow & Ice Control	430,250	452,424	308,267	410,855	314,594	69.5%	76.6%
413 Streets / Roadway	2,134,159	1,907,676	1,531,724	1,998,649	2,018,851	105.8%	101.0%
414 Streets / Drainage	31,593	35,639	23,296	31,763	34,691	97.3%	109.2%
416 Streets / Cleaning	437,558	493,174	382,781	471,687	502,194	101.8%	106.5%
417 Streets / Roadside	92,889	90,634	63,928	78,831	84,246	93.0%	106.9%
419 Streets / Administration	113,089	119,716	95,768	124,796	125,150	104.5%	100.3%
421 Streets / Management	65,140	68,356	49,443	65,040	69,193	101.2%	106.4%
423 Streets / General Services	208,980	225,877	213,586	225,797	247,525	109.6%	109.6%
425 Streets / Contract Work	-	100	-	-	-	n/a	n/a
432 Streets / Lighting	403,899	409,563	287,676	389,860	2,500,640	610.6%	641.4%
434 Traffic / Control	1,127,130	1,093,573	794,750	1,107,603	1,105,683	101.1%	99.8%
439 Traffic / Maint Admin	5,618	3,800	5,403	5,421	4,800	126.3%	88.5%
441 Traffic / Management	63,692	65,432	48,635	65,677	67,568	103.3%	102.9%
443 Traffic / Engineering	2,836	3,250	14	500	900	27.7%	180.0%
444 Traffic / Planning	142,144	174,264	133,441	168,714	121,324	69.6%	71.9%
449 Traffic / Eng Admin	236,540	207,683	158,497	207,683	213,917	103.0%	103.0%
Total Expenditures	<u>5,549,823</u>	<u>5,408,279</u>	<u>4,133,397</u>	<u>5,407,091</u>	<u>7,518,427</u>	139.0%	139.0%

Rev Summary By Type

310 Taxes	3,574,732	3,332,700	1,902,329	3,434,700	3,692,600	110.8%	107.5%
330 Intergov't Revenue	1,345,493	1,439,800	1,096,483	1,501,200	1,841,750	127.9%	122.7%
340 Chrgs f/Goods & Svcs	246,777	242,350	6,016	243,000	242,350	100.0%	99.7%
360 Miscellaneous Revenues	22,149	20,000	(298)	4,340	222,840	1114.2%	5134.6%
390 Other Financing Sources	50,902	25,000	40,855	56,748	1,584,000	6336.0%	2791.3%
Transfers In	51,285	-	-	-	-	n/a	n/a
Total Revenues	<u>5,291,338</u>	<u>5,059,850</u>	<u>3,045,384</u>	<u>5,239,988</u>	<u>7,583,540</u>	149.9%	144.7%

Fund Balance

Beginning Balance	1,008,036	749,551	749,551	749,551	582,448	77.7%	77.7%
Revenues Less Expenditures	<u>(258,485)</u>	<u>(348,429)</u>	<u>(1,088,013)</u>	<u>(167,103)</u>	<u>65,113</u>	18.7%	39.0%
Total Expenditures	<u>\$ 749,551</u>	<u>\$ 401,122</u>	<u>\$ (338,462)</u>	<u>\$ 582,448</u>	<u>\$ 647,562</u>	161.4%	111.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$1,881,343	\$1,896,047	\$1,412,753	\$1,883,753	\$1,934,832	102.0%	35.7%
200 Benefits	727,659	740,911	558,453	736,911	798,107	107.7%	14.7%
Sub-Total Salaries & Benefits	2,609,002	2,636,958	1,971,206	2,620,664	2,732,939	103.6%	50.4%
300 Operating Supplies	745,742	627,700	386,420	596,697	620,800	98.9%	11.5%
400 Professional Svcs & Chgs	1,810,326	1,793,621	1,494,609	1,821,007	1,714,688	95.6%	31.6%
600 Capital Outlay	34,748	-	18,663	18,722	-	n/a	n/a
Transfers Out	350,004	350,000	262,499	350,000	350,000	100.0%	6.5%
Total Expenditures	<u>\$5,549,823</u>	<u>\$5,408,279</u>	<u>\$4,133,397</u>	<u>\$5,407,091</u>	<u>\$5,418,427</u>	100.2%	100.0%

EXPLANATORY NARRATIVE

Pedestrian & Bikeway Maintenance - 411

This function 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 will remain substantially underfunded due to reductions in the street maintenance materials budget.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
411 Pedestrian & Bike Maint	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenditures							
100 Salaries & Wages							
110 Salaries and Wages	\$ 30,014	\$ 30,414	\$ 22,261	\$ 29,631	\$ 31,000	101.9%	104.6%
120 Overtime	1,911	1,500	1,107	1,500	1,500	100.0%	100.0%
130 Special Pay	1,669	1,500	1,135	1,500	1,500	100.0%	100.0%
140 Retire/Term Cashout	77	100	44	110	600	600.0%	545.5%
Total	33,670	33,514	24,548	32,741	34,600	103.2%	105.7%
200 Benefits	13,733	13,604	10,405	13,975	15,049	110.6%	107.7%
300 Operating Supplies							
310 Office & Oper Supplies	6,902	7,500	1,236	7,500	7,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	-	2,500	-	-	50,000	2000.0%	n/a
Total Expenditures	<u>\$ 54,306</u>	<u>\$ 57,118</u>	<u>\$ 36,188</u>	<u>\$ 54,216</u>	<u>\$ 107,149</u>	187.6%	197.6%

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 position in 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). Modifications to the plan in 2016 will include reduction in the Snow Emergency Zone and adjustments to the timing for calling in contractors.

Account 120 Overtime – Overtime 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
412 Snow & Ice Control	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 100,047	\$ 101,381	\$ 74,203	\$ 98,772	\$ 103,332	101.9%	104.6%
120 Overtime	6,370	36,000	3,691	6,000	6,000	16.7%	100.0%
130 Special Pay	5,563	6,500	3,783	6,500	6,500	100.0%	100.0%
140 Retire/Term Cashout	255	400	146	400	1,600	400.0%	400.0%
Total	112,234	144,281	81,824	111,672	117,432	81.4%	105.2%
200 Benefits	45,773	45,344	34,680	46,582	50,162	110.6%	107.7%
300 Operating Supplies							
310 Office & Oper Supplies	177,173	135,250	75,510	135,000	135,000	99.8%	100.0%
320 Fuel	-	350	-	-	-	n/a	n/a
Total	177,173	135,600	75,510	135,000	135,000	99.6%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	89,410	120,000	102,579	102,579	10,000	8.3%	9.7%
480 Repairs & Maintenance	5,660	7,200	651	2,000	2,000	27.8%	100.0%
Total	95,070	127,200	103,230	104,579	12,000	9.4%	11.5%
600 Capital Outlay							
640 Machinery & Equipment	-	-	13,022	13,022	-	n/a	n/a
Total Expenditures	<u>\$ 430,250</u>	<u>\$ 452,424</u>	<u>\$ 308,267</u>	<u>\$ 410,855</u>	<u>\$ 314,594</u>	69.5%	76.6%

Streets / Roadway - 413

This is the primary function 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 Chestnut Avenue, Walnut Avenue, 80th Avenue, Fruitvale Boulevard and 62nd Ave. Streets will continue with this practice in 2017.

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
413 Streets / Roadway	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 717,320	\$ 709,665	\$ 530,519	\$ 719,164	\$ 723,319	101.9%	100.6%
120 Overtime	45,447	15,000	25,931	30,000	15,000	100.0%	50.0%
130 Special Pay	38,938	29,000	26,482	29,000	29,000	100.0%	100.0%
140 Retire/Term Cashout	3,118	2,000	1,024	3,000	11,200	560.0%	373.3%
Total	804,823	755,665	583,957	781,164	778,519	103.0%	99.7%
200 Benefits	323,005	333,095	244,318	326,070	351,130	105.4%	107.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
413 Streets / Roadway							
300 Operating Supplies							
310 Office & Oper Supplies	102,474	60,000	74,630	84,052	100,000	166.7%	119.0%
320 Fuel	74,284	77,000	41,529	55,000	77,000	100.0%	140.0%
350 Small Tools & Equip	9,895	8,500	6,080	6,160	8,500	100.0%	138.0%
Total	186,654	145,500	122,239	145,212	185,500	127.5%	127.7%
400 Professional Svcs & Chgs							
410 Professional Services	9,654	3,000	12,416	13,000	3,000	100.0%	23.1%
420 Communications	7,645	5,300	5,072	7,702	7,702	145.3%	100.0%
430 Trans & Training	2,189	3,500	416	1,000	2,000	57.1%	200.0%
450 Oper Rentals & Leases	25,916	10,000	26,150	27,000	27,000	270.0%	100.0%
480 Repairs & Maintenance	416,782	295,616	271,634	345,000	310,000	104.9%	89.9%
490 Miscellaneous	7,488	6,000	3,023	2,500	4,000	66.7%	160.0%
Total	469,674	323,416	318,711	396,202	353,702	109.4%	89.3%
Transfers Out	350,004	350,000	262,499	350,000	350,000	100.0%	100.0%
Total Expenditures	<u>\$ 2,134,159</u>	<u>\$ 1,907,676</u>	<u>\$ 1,531,724</u>	<u>\$ 1,998,649</u>	<u>\$ 2,018,851</u>	105.8%	101.0%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
414 Streets / Drainage							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 20,007	\$ 20,277	\$ 14,840	\$ 19,643	\$ 20,663	101.9%	105.2%
120 Overtime	1,274	2,000	738	1,350	2,000	100.0%	148.1%
130 Special Pay	1,112	4,200	756	1,360	1,500	35.7%	110.3%
140 Retire/Term Cashout	51	100	29	100	500	500.0%	500.0%
Total	22,444	26,577	16,363	22,453	24,663	92.8%	109.8%
200 Benefits	9,149	9,062	6,934	9,310	10,028	110.7%	107.7%
Total Expenditures	<u>\$ 31,593</u>	<u>\$ 35,639</u>	<u>\$ 23,296</u>	<u>\$ 31,763</u>	<u>\$ 34,691</u>	97.3%	109.2%

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 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
416 Streets / Cleaning							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 100,047	\$ 101,381	\$ 74,203	\$ 98,772	\$ 103,332	101.9%	104.6%
120 Overtime	6,370	4,000	3,691	4,000	4,000	100.0%	100.0%
130 Special Pay	5,563	7,000	3,783	7,000	7,000	100.0%	100.0%
140 Retire/Term Cashout	255	1,450	146	500	2,200	151.7%	440.0%
Total	112,234	113,831	81,824	110,272	116,532	102.4%	105.7%
200 Benefits	45,773	45,344	34,680	45,343	50,162	110.6%	110.6%
300 Operating Supplies							
320 Fuel	31,535	34,000	17,960	22,792	34,000	100.0%	149.2%
400 Professional Svcs & Chgs							
470 Public Utility Services	39,291	40,000	42,389	31,780	40,000	100.0%	125.9%
480 Repairs & Maintenance	208,725	260,000	205,927	261,500	261,500	100.6%	100.0%
Total	248,015	300,000	248,317	293,280	301,500	100.5%	102.8%
Total Expenditures	<u>\$ 437,558</u>	<u>\$ 493,174</u>	<u>\$ 382,781</u>	<u>\$ 471,687</u>	<u>\$ 502,194</u>	101.8%	106.5%

Streets / Roadside - 417

The primary purpose of this function 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. Proposed funding reductions may result in two applications in 2017 versus three applications.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
417 Streets / Roadside							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 50,024	\$ 50,690	\$ 37,102	\$ 49,387	\$ 51,665	101.9%	104.6%
120 Overtime	3,185	3,000	1,846	3,000	3,000	100.0%	100.0%
130 Special Pay	2,781	3,500	1,892	3,500	3,500	100.0%	100.0%
140 Retire/Term Cashout	128	270	73	270	1,000	370.4%	370.4%
Total	56,118	57,460	40,912	56,157	59,165	103.0%	105.4%
200 Benefits	22,886	22,674	17,342	22,674	25,081	110.6%	110.6%
300 Operating Supplies							
310 Office & Oper Supplies	13,819	10,000	1,155	-	-	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	66	500	4,520	-	-	n/a	n/a
Total Expenditures	<u>\$ 92,889</u>	<u>\$ 90,634</u>	<u>\$ 63,928</u>	<u>\$ 78,831</u>	<u>\$ 84,246</u>	93.0%	106.9%

Streets / Administration - 419

This function covers the supervisory and office expenses for Street Operations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
419 Streets / Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 78,591	\$ 84,592	\$ 61,775	\$ 84,592	\$ 88,502	104.6%	104.6%
200 Benefits	29,943	31,424	23,633	29,849	32,448	103.3%	108.7%
300 Operating Supplies							
310 Office & Oper Supplies	4,436	1,500	3,710	3,505	1,500	100.0%	42.8%
350 Small Tools & Equip	-	2,000	963	1,000	2,500	125.0%	250.0%
Total	4,436	3,500	4,673	4,505	4,000	114.3%	88.8%
400 Professional Svcs & Chgs							
440 Taxes & Assessments	120	200	46	150	200	100.0%	133.3%
600 Capital Outlay							
640 Machinery & Equipment	-	-	5,641	5,700	-	n/a	n/a
Total Expenditures	\$ 113,089	\$ 119,716	\$ 95,768	\$ 124,796	\$ 125,150	104.5%	100.3%

Streets / Management - 421

This function is used 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
421 Streets / Management	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 50,154	\$ 51,401	\$ 38,158	\$ 49,946	\$ 52,531	102.2%	105.2%
200 Benefits	13,539	14,005	10,477	14,005	15,037	107.4%	107.4%
400 Professional Svcs & Chgs							
410 Professional Services	52	100	-	-	-	n/a	n/a
420 Communications	0	100	-	-	-	n/a	n/a
430 Trans & Training	-	500	-	-	-	n/a	n/a
490 Miscellaneous	1,395	2,250	808	1,090	1,625	72.2%	149.1%
Total	1,447	2,950	808	1,090	1,625	55.1%	149.1%
Total Expenditures	\$ 65,140	\$ 68,356	\$ 49,443	\$ 65,040	\$ 69,193	101.2%	106.4%

Streets / General Services - 423

This function includes the Interfund Insurance charges and Public Works Administration charges.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
423 Streets / General Services	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 153,944	\$ 169,339	\$ 169,339	\$ 169,339	\$ 189,659	112.0%	112.0%
470 Public Utility Services	72	75	108	120	120	160.0%	100.0%
490 Miscellaneous	54,964	56,463	44,140	56,338	57,746	102.3%	102.5%
Total	\$ 208,980	\$ 225,877	\$ 213,586	\$ 225,797	\$ 247,525	109.6%	109.6%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
425 Streets / Contract Work	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	-	100	-	-	-	n/a	n/a

Streets / Lighting - 432

This function supports the power service, design, installation, repair and maintenance of the City's streetlights. Supplies purchased 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 has resulted from the deferred maintenance. The installation of LED fixtures when possible has reduced some of the impact of the deferred maintenance.

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 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
432 Streets / Lighting	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 22,485	\$ 24,211	\$ 17,879	\$ 23,655	\$ 26,021	107.5%	110.0%
120 Overtime	728	1,000	706	1,000	1,000	100.0%	100.0%
130 Special Pay	1,073	-	939	703	1,000	n/a	142.2%
140 Retire/Term Cashout	121	450	-	-	-	n/a	n/a
Total	24,408	25,661	19,524	25,358	28,021	109.2%	110.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
432 Streets / Lighting							
200 Benefits	9,654	9,902	7,772	9,902	11,119	112.3%	112.3%
300 Operating Supplies							
310 Office & Oper Supplies	22,173	19,000	10,415	9,600	9,600	50.5%	100.0%
400 Professional Svcs & Chgs							
470 Public Utility Services	344,869	345,000	249,965	345,000	351,900	102.0%	102.0%
480 Repairs & Maintenance	2,795	10,000	-	-	-	n/a	n/a
Total	347,663	355,000	249,965	345,000	351,900	99.1%	102.0%
630 Impr Other Than Bldg	-	-	-	-	2,100,000	n/a	n/a
Total Expenditures	\$ 403,899	\$ 409,563	\$ 287,676	\$ 389,860	\$ 2,500,640	610.6%	641.4%

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 here 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 here 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 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
434 Traffic / Control	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 431,087	\$ 447,614	\$ 340,608	\$ 451,345	\$ 478,022	106.8%	105.9%
120 Overtime	11,569	7,000	12,673	8,458	7,000	100.0%	82.8%
130 Special Pay	19,951	20,000	16,250	24,000	20,000	100.0%	83.3%
140 Retire/Term Cashout	4,173	3,100	3,444	1,700	3,100	100.0%	182.4%
Total	466,780	477,714	372,975	485,503	508,122	106.4%	104.7%
200 Benefits	176,566	178,138	139,418	180,206	196,343	110.2%	109.0%
300 Operating Supplies							
310 Office & Oper Supplies	286,634	252,500	142,369	257,888	230,000	91.1%	89.2%
320 Fuel Consumed	12,400	13,500	8,116	9,700	9,700	71.9%	100.0%
350 Small Tools & Equip	169	2,000	850	1,500	1,500	75.0%	100.0%
Total	299,203	268,000	151,335	269,088	241,200	90.0%	89.6%
400 Professional Svcs & Chgs							
420 Communications	5,835	4,721	4,311	5,606	7,818	165.6%	139.5%
470 Public Utility Services	133,686	125,000	89,535	124,000	124,000	99.2%	100.0%
480 Repairs & Maintenance	45,060	40,000	37,175	43,200	28,200	70.5%	65.3%
Total	184,581	169,721	131,022	172,806	160,018	94.3%	92.6%
Total Expenditures	<u>\$ 1,127,130</u>	<u>\$ 1,093,573</u>	<u>\$ 794,750</u>	<u>\$ 1,107,603</u>	<u>\$ 1,105,683</u>	101.1%	99.8%

Traffic / Maintenance Administration - 439

This function covers the supervisory and office expenses for Traffic Operations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
439 Traffic / Maint Admin							
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 1,633	\$ 1,500	\$ 1,414	\$ 1,500	\$ 1,500	100.0%	100.0%
400 Professional Svcs & Chgs							
430 Trans & Training	1,809	1,000	2,356	2,121	1,200	120.0%	56.6%
490 Miscellaneous	2,175	1,300	1,632	1,800	2,100	161.5%	116.7%
Total	3,985	2,300	3,989	3,921	3,300	143.5%	84.2%
Total Expenditures	<u>\$ 5,618</u>	<u>\$ 3,800</u>	<u>\$ 5,403</u>	<u>\$ 5,421</u>	<u>\$ 4,800</u>	126.3%	88.5%

Traffic / Management - 441

This function supplies 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
441 Traffic / Management							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 50,154	\$ 51,402	\$ 38,158	\$ 51,447	\$ 52,531	102.2%	102.1%
200 Benefits	13,538	14,005	10,477	14,230	15,036	107.4%	105.7%
400 Professional Svcs & Chgs							
420 Communications	-	25	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 63,692</u>	<u>\$ 65,432</u>	<u>\$ 48,635</u>	<u>\$ 65,677</u>	<u>\$ 67,568</u>	103.3%	102.9%

Traffic / Engineering - 443

This function tracks Traffic Engineering professional services

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
443 Traffic / Engineering							
Expenses							
200 Benefits	-	-	-	-	400	n/a	n/a
400 Professional Svcs & Chgs							
430 Trans & Training	\$ 111	\$ 500	\$ -	\$ -	\$ -	n/a	n/a
490 Miscellaneous	2,726	2,750	14	500	500	18.2%	100.0%
Total	2,836	3,250	14	500	500	15.4%	100.0%
Total Expenditures	<u>\$ 2,836</u>	<u>\$ 3,250</u>	<u>\$ 14</u>	<u>\$ 500</u>	<u>\$ 900</u>	27.7%	180.0%

Traffic / Planning - 444

This function 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, collision data, and traffic data collection has been transferred to the Engineering Department.

Account 120 Overtime – Overtime 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
444 Traffic / Planning	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 69,207	\$ 70,949	\$ 52,208	\$ 70,949	\$ 72,713	102.5%	102.5%
120 Overtime	25	1,500	26	500	500	33.3%	100.0%
130 Special Pay	500	500	500	1,000	1,000	200.0%	100.0%
140 Retire/Term Cashout	-	1,000	-	-	-	n/a	n/a
Total	69,732	73,949	52,733	72,449	74,213	100.4%	102.4%
200 Benefits	24,100	24,315	18,318	24,765	26,111	107.4%	105.4%
300 Operating Supplies							
310 Office & Oper Supplies	-	1,000	483	1,000	1,000	100.0%	100.0%
350 Small Tools & Equip	2,214	2,000	-	500	1,500	75.0%	300.0%
Total	2,214	3,000	483	1,500	2,500	83.3%	166.7%
400 Professional Svcs & Chgs							
410 Professional Services	46,097	73,000	61,907	70,000	18,500	25.3%	26.4%
Total Expenditures	\$ 142,144	\$ 174,264	\$ 133,441	\$ 168,714	\$ 121,324	69.6%	71.9%

Traffic / Administration - 449

This function covers 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
449 Traffic Administration							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	10,030	11,033	11,033	11,033	12,356	112.0%	112.0%
420 Communications	104	200	127	200	200	100.0%	100.0%
450 Rentals & Leases	153,462	157,299	117,975	157,299	161,231	102.5%	102.5%
490 Miscellaneous	38,196	39,151	29,362	39,151	40,130	102.5%	102.5%
Total	201,792	207,683	158,497	207,683	213,917	103.0%	103.0%
600 Capital Outlay							
640 Machinery & Equipment	34,748	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 236,540</u>	<u>\$ 207,683</u>	<u>\$ 158,497</u>	<u>\$ 207,683</u>	<u>\$ 213,917</u>	103.0%	103.0%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenue							
Beginning Balance	\$ 1,008,036	\$ 749,551	\$ 749,551	\$ 749,551	\$ 582,448	77.7%	77.7%
310 Taxes	3,574,732	3,332,700	1,902,329	3,434,700	3,692,600	110.8%	107.5%
330 Intergov't Revenue	1,345,493	1,439,800	1,096,483	1,501,200	1,841,750	127.9%	122.7%
340 Chrgs f/Goods & Svcs	246,777	242,350	6,016	243,000	242,350	100.0%	99.7%
360 Miscellaneous Revenues	22,149	20,000	(298)	4,340	222,840	1114.2%	5134.6%
390 Other Financing Sources	50,902	25,000	40,855	56,748	1,584,000	6336.0%	2791.3%
Transfers In	51,285	-	-	-	-	n/a	n/a
Total Revenues	<u>\$ 6,299,374</u>	<u>\$ 5,809,401</u>	<u>\$ 3,794,935</u>	<u>\$ 5,989,539</u>	<u>\$ 8,165,988</u>	140.6%	136.3%

TRANSIT OPERATING- 462

*Director of Public Works
Transit Manager*

*Scott Schafer
Alvie Maxey*

DEFINITION

The Transit Division's primary task is to provide public transportation services in the cities of Yakima and Selah (under contract). 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 that also serves the city of Selah.

Fixed-Route Bus

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 8:00 a.m. and 4:00 p.m.

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 Avenue (Airport vicinity), and in Selah.

Yakima Transit plans to continue its community enhancement efforts by providing free rides to events like the 4th of July fireworks show, the Central Washington State Fair, the Arboretum's Illuminaria event, and the City's "Transit to Pools" program. 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.

Commuter Bus

Through a grant with the Washington State Department of Transportation, Yakima Transit provides commuter bus service between Yakima and Ellensburg. In 2017, grants and interlocal funding agreements (Central Washington University, WSDOT, the City of Selah, and starting on January 1, 2017, the City of Ellensburg) will continue to support commuter service between Yakima and Ellensburg. A&A Motorcoach operates the Yakima-Ellensburg Commuter under contract.

Paratransit (Dial A Ride)

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 2017 based on an increase in the consumer price index. The cost to provide this service will continue to increase on a per trip bases.

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 operates 13 vans, which is less than half the number of vanpool groups operated in 2010. The number of vans on the road for 2017 is anticipated to increase. 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 three budgeted initiatives in this department in 2017:

Change Yakima Transit Logo	100,000
Passenger counters for Dial-a-Ride	50,000
Cameras for Transit Center	40,000

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 453, 454, 455, 459, 460, 461, 462, 463, 464, 465, 466 & 467.

PERFORMANCE STATISTICS

TRANSIT FIXED ROUTE

	Actual			Budget	
	2013	2014	2015	2016 Amended	2017 Proposed
Ridership	1,270,755	1,145,712	1,096,221	1,052,610	1,098,181
Service Days	356	356	356	356	356
Vehicle Service Mileage	729,282	690,783	693,944	743,075	744,656
Vehicle Service Hours	53,550	49,480	49,571	52,052	50,368
Operating Expenses	\$4,908,835	\$4,899,728	\$4,856,591	\$4,785,524	\$5,365,240
Fare Box Revenues (passes, tickets, & cash)	\$639,501	\$711,254	\$595,671	\$ 625,130	\$ 684,950
Fare Box Return Ratio ⁽¹⁾	0.13	0.15	0.12	0.13	0.13
Revenue / Passenger	\$0.50	\$ 0.62	\$0.54	\$0.59	\$0.62
Revenue / Mile	\$0.88	\$1.03	\$0.86	\$0.84	\$0.92
Revenue / Hour	\$11.94	\$14.37	\$12.02	\$12.01	\$13.60
Passenger / Mile	1.74	1.66	1.58	1.42	1.47
Passenger / Hour	23.73	23.16	22.11	20.22	21.80
Operating Cost / Passenger ⁽²⁾	\$3.86	\$4.28	\$4.43	\$4.55	\$4.89
Operating Cost / Mile ⁽²⁾	\$6.73	\$7.09	\$7.00	\$6.44	\$7.20
Operating Cost / Hour ⁽²⁾	\$91.67	\$99.02	\$97.97	\$91.94	\$106.52

TRANSIT DIAL-A-RIDE

	Actual			Budget	
	2013	2014	2015	2016 Amended	2017 Proposed
Ridership	74,697	68,905	70,080	76,455	71,813
Service Days	356	356	356	356	356
Vehicle Service Mileage	400,765	368,747	368,608	366,599	367,440
Vehicle Service Hours	36,346	28,948	32,211	32,214	31,124
Operating Expenses	\$1,067,515	\$985,498	\$1,050,507	\$1,226,348	\$1,821,179
Fare Box Revenues (passes, tickets, & cash)	\$118,499	\$125,862	\$118,000	\$140,000	\$ 140,000
Fare Box Return Ratio ⁽¹⁾	0.11	0.13	0.11	0.11	0.08
Revenue / Passenger	\$1.59	\$1.83	\$1.68	\$1.83	\$1.95
Revenue / Mile	\$0.30	\$0.34	\$0.32	\$0.38	\$0.38
Revenue / Hour	\$3.26	\$4.35	\$3.66	\$4.35	\$4.50
Passenger / Mile	0.19	0.19	0.19	0.21	0.20
Passenger / Hour	2.06	2.38	2.18	2.37	2.31
Operating Cost / Passenger ⁽²⁾	\$14.29	\$14.30	\$14.99	\$16.04	\$25.36
Operating Cost / Mile ⁽²⁾	\$2.66	\$2.67	\$2.85	\$3.35	\$4.96
Operating Cost / Hour ⁽²⁾	\$29.37	\$34.04	\$32.61	\$38.07	\$58.51

TRANSIT VANPOOL

	Actual			Budget	
	2013	2014	2015	2016 Amended	2017 Proposed
Ridership	73,817	67,142	65,659	47,693	60,165
Service Days	262	262	262	262	263
Vehicle Service Mileage	503,001	393,946	359,949	272,461	273,113
Vehicle Service Hours	11,120	8,701	7,896	6,080	7,559
Operating Expenses	\$255,508	\$160,055	\$173,541	\$128,673	\$ 167,673
Fare Box Revenues (passes, tickets, & cash)	\$255,610	\$238,266	\$209,074	\$180,000	\$ 170,000
Fare Box Return Ratio ⁽¹⁾	1.00	1.49	1.20	1.40	1.01
Revenue / Passenger	\$3.46	\$3.55	\$3.18	\$3.77	\$2.83
Revenue / Mile	\$0.51	\$0.60	\$0.58	\$0.66	\$0.62
Revenue / Hour	\$22.99	\$27.38	\$26.48	\$29.61	\$22.49
Passenger / Mile	0.15	0.17	0.18	0.18	0.22
Passenger / Hour	6.64	7.72	8.32	7.84	7.96
Operating Cost / Passenger ⁽²⁾	\$3.46	\$2.38	\$2.64	\$2.70	\$2.79
Operating Cost / Mile ⁽²⁾	\$0.51	\$0.41	\$0.48	\$0.47	\$0.61
Operating Cost / Hour ⁽²⁾	\$22.98	\$18.40	\$21.98	\$21.16	\$22.18

TRANSIT COMMUTER ⁽³⁾

	Actual			Budget	
	2013	2014	2015	2016 Amended	2017 Proposed
Ridership		38,644	28,385	25,274	29,512
Service Days		253	253	252	356
Vehicle Service Mileage		155,079	143,436	144,756	145,123
Vehicle Service Hours		5,089	4,795	4,790	4,891
Operating Expenses		\$279,158	\$488,920	\$479,206	\$ 479,496
Fare Box Revenues (passes, tickets, & cash)		\$59,042	\$140,695	\$143,333	\$ 119,243
Fare Box Return Ratio ⁽¹⁾		0.21	0.29	0.30	0.25
Revenue / Passenger		\$1.53	\$4.96	\$5.67	\$4.04
Revenue / Mile		\$0.38	\$0.98	\$0.99	\$0.82
Revenue / Hour		\$11.60	\$29.34	\$29.92	\$24.38
Passenger / Mile		0.25	0.20	0.17	0.20
Passenger / Hour		7.59	5.92	5.28	6.03
Operating Cost / Passenger ⁽²⁾		\$7.22	\$17.22	\$18.96	\$16.25
Operating Cost / Mile ⁽²⁾		\$1.80	\$3.41	\$3.31	\$3.30
Operating Cost / Hour ⁽²⁾		\$54.86	\$101.96	\$100.04	\$98.03

- (1) Fare Box Return Ratio is calculated by dividing the fare box revenue by operating expenses.
(2) Program costs are based on an unallocated cost for each program
(3) 2014 service was operated by HopeSource. Commuter data only includes services provided by the City of Yakima's contractors which started mid-year 2014.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1262	Transit Manager	1.00	1.00	1.00
14202	Transit Field Operations Supervisor ⁽¹⁾	2.00	3.00	3.00
20101	Marketing and Program Administrator ⁽²⁾	1.00	1.00	1.00
20102	Transit Project Planner	1.00	1.00	1.00
20103	Transit Operations Specialist	1.00	1.00	1.00
20110	Community Transportation Coordinator ⁽²⁾	0.00	1.00	1.00
22101	Transit Operator ⁽³⁾	39.00	35.80	35.80
22102	Transit Dispatcher	3.00	3.00	3.00
22105	Transit Office Assistant ⁽⁴⁾	0.00	1.00	1.00
23101	Transit Service Worker	2.00	2.00	2.00
23102	Transit Vehicle Cleaner ⁽⁵⁾	1.80	1.50	1.50
23105	Transit Maintenance Crew Leader ⁽¹⁾	0.00	1.00	1.00
24101	Transit Department Assistant II ⁽⁴⁾	3.00	2.00	2.00
Total Personnel ⁽⁶⁾		54.80	54.30	54.30

- (1) A Transit Field Operations Supervisor and a Transit Maintenance Crew Leader were added in the 2016 budget.
(2) A Marketing and Program Administrator will be officially replaced by a Community Transportation Coordinator in 2018, however, both positions remain for the 2017 budget year.
(3) Several Transit Operator positions were converted to temporary positions mid-year 2016.
(4) A Transit Department Assistant II position was converted to a Transit Office Assistant mid-year 2016.
(5) Mid-year 2016 the Transit Vehicle Cleaner positions were adjusted from .90 each to .75 each.
(6) Transit funds 1.00 FTE's in Police (031).

BUDGET SUMMARY

Dept 462 Transit	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
453 Ellensburg Operations	\$ 488,920	\$ 470,597	\$ 289,650	\$ 479,206	\$ 479,496	101.9%	100.1%
454 Transit Maintenance	1,590,691	1,396,607	1,018,268	1,320,978	1,611,408	115.4%	122.0%
455 Transit Center	23,160	33,897	15,499	16,716	63,404	187.0%	379.3%
459 Transit Administration	1,435,683	1,485,417	1,155,418	1,471,742	1,614,054	108.7%	109.7%
460 Transit Planning	-	4,000	807	1,179	4,000	100.0%	339.2%
461 Customer Svc/Marketing	110,996	96,000	84,914	112,715	220,350	229.5%	195.5%
462 Transit Operations	3,131,745	3,566,041	2,390,244	3,333,936	3,466,078	97.2%	104.0%
463 Van Pool Operations	116,011	118,000	60,173	65,390	96,796	82.0%	148.0%
464 Van Pool Insurance	57,530	63,283	63,283	63,283	70,877	112.0%	112.0%
465 Dial-a-Ride Operations	1,010,278	1,039,000	798,917	1,178,267	1,718,985	165.4%	145.9%
466 Dial-a-Ride Customer Svc	39	52,000	1,506	3,967	53,000	101.9%	1336.1%
467 Dial-a-Ride Insurance	40,190	43,923	44,114	44,114	49,194	112.0%	111.5%
Total Expenditures	<u>8,005,242</u>	<u>8,368,765</u>	<u>5,922,791</u>	<u>8,091,493</u>	<u>9,447,643</u>	112.9%	116.8%

Rev Summary By Type

310 Taxes	3,465,978	4,200,000	4,238,144	4,219,785	4,660,000	111.0%	110.4%
330 Intergov't Revenue	3,484,329	3,093,502	2,211,900	3,165,550	3,187,176	103.0%	100.7%
340 Chrgs f/Goods & Svcs	954,559	1,297,500	685,491	1,381,389	1,119,318	86.3%	81.0%
360 Miscellaneous Revenues	131,971	110,400	154,311	158,621	109,075	98.8%	68.8%
Total Revenues	<u>8,036,838</u>	<u>8,701,402</u>	<u>7,289,845</u>	<u>8,925,345</u>	<u>9,075,569</u>	104.3%	101.7%

Fund Balance

Beginning Balance	1,923,362	1,954,958	1,954,958	1,954,958	2,788,809	142.7%	142.7%
Revenues Less Expenditures	31,596	332,637	1,367,054	833,851	(372,074)	111.9%	44.6%
Ending Balance	<u>\$1,954,958</u>	<u>\$ 2,287,595</u>	<u>\$3,322,012</u>	<u>\$ 2,788,809</u>	<u>\$ 2,416,736</u>	105.6%	86.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$2,642,083	\$ 2,791,728	\$2,109,041	\$ 2,769,543	\$ 2,921,469	104.6%	30.9%
200 Benefits	1,245,589	1,331,027	878,218	1,374,472	1,417,988	106.5%	15.0%
Sub-Total Salaries & Benefits	3,887,672	4,122,755	2,987,259	4,144,015	4,339,457	105.3%	45.9%
300 Operating Supplies	701,393	835,000	435,577	528,478	770,050	92.2%	8.2%
400 Professional Svcs & Chgs	2,951,147	2,946,413	2,205,244	2,938,329	3,873,539	131.5%	41.0%
500 Intergovernmental Svcs	465,029	464,597	294,239	480,185	464,597	100.0%	4.9%
600 Capital Outlay	-	-	473	487	-	n/a	n/a
Total Expenditures	<u>\$8,005,242</u>	<u>\$ 8,368,765</u>	<u>\$5,922,791</u>	<u>\$ 8,091,493</u>	<u>\$ 9,447,643</u>	112.9%	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 is operated by A&A Motorcoach, a for-profit organization based in Yakima. Yakima Transit pays a rate per revenue hour. Yakima Transit also keeps the fare revenue from the service.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
453 Ellensburg Operations	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ -	\$ -	\$ 7,140	\$ 10,000	\$ 1,000	n/a	10.0%
400 Professional Svcs & Chgs							
410 Professional Services	-	2,000	-	-	12,000	600.0%	n/a
420 Communications	-	-	-	750	1,800	n/a	240.0%
480 Repairs & Maintenance	23,867	-	-	-	99	n/a	n/a
490 Miscellaneous	23	4,000	-	-	-	n/a	n/a
Total	23,890	6,000	-	750	13,899	231.7%	1853.2%
500 Intergovernmental Svcs							
510 Intergov't Prof Svcs	465,029	464,597	282,510	468,456	464,597	100.0%	99.2%
Total Expenditures	\$ 488,920	\$ 470,597	\$ 289,650	\$ 479,206	\$ 479,496	101.9%	100.1%

Transit Management - 454

This function provides for fixed route transit services.

Account 120 Overtime – Overtime 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 contracts (i.e. Google Transit, ReMix, and The Schedule Masters), property maintenance, and for general media advertising mainly to announce new or modified services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
454 Transit Maintenance							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 141,178	\$ -	\$ 125,181	\$ 166,839	\$ 162,180	n/a	97.2%
120 Overtime	2,058	2,000	1,545	1,625	2,100	105.0%	129.2%
130 Special Pay	16,701	3,000	11,702	13,544	13,544	451.5%	100.0%
140 Retire/Term Cashout	1,048	10,000	142	-	10,000	100.0%	n/a
Total	160,985	15,000	138,570	182,009	187,825	1252.2%	103.2%
200 Benefits	87,335	-	68,194	87,014	101,413	n/a	116.5%
300 Operating Supplies							
310 Office/Oper Supplies	20,881	20,000	15,737	9,393	20,000	100.0%	212.9%
320 Fuel Consumed	406,413	504,000	241,735	295,106	410,000	81.3%	138.9%
350 Small Tools & Equip	73,649	75,000	50,701	72,697	83,000	110.7%	114.2%
Total	500,943	599,000	308,173	377,196	513,000	85.6%	136.0%
400 Professional Svcs & Chgs							
450 Rentals & Leases	88,690	90,907	68,179	90,907	93,180	102.5%	102.5%
480 Repairs & Maintenance	752,738	691,700	435,151	583,853	715,990	103.5%	122.6%
Total	841,428	782,607	503,330	674,760	809,170	103.4%	119.9%
Total Expenditures	<u>\$ 1,590,691</u>	<u>\$ 1,396,607</u>	<u>\$ 1,018,268</u>	<u>\$ 1,320,978</u>	<u>\$ 1,611,408</u>	115.4%	122.0%

Transit Center - 455

This function was created to track Transit Center costs. The Transit Center is a stand-alone building with staff who provide information, ticket sales, and other services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
455 Transit Center							
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 4,379	\$ 2,000	\$ 3,074	\$ 2,842	\$ 44,000	2200.0%	1548.1%
400 Professional Svcs & Chgs							
410 Professional Services	-	-	300	600	600	n/a	100.0%
470 Public Utility Services	9,042	21,897	7,113	8,594	10,804	49.3%	125.7%
480 Repairs & Maintenance	9,738	10,000	5,011	4,680	8,000	80.0%	170.9%
Total	18,780	31,897	12,425	13,874	19,404	60.8%	139.9%
Total Expenditures	<u>\$ 23,160</u>	<u>\$ 33,897</u>	<u>\$ 15,499</u>	<u>\$ 16,716</u>	<u>\$ 63,404</u>	187.0%	379.3%

Transit Administration - 459

The purpose of this function is to help plan, oversee and support the operations of the department.

Account 120 Overtime – Overtime 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
459 Transit Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 362,206	\$ 348,112	\$ 241,712	\$ 346,640	\$ 387,861	111.4%	111.9%
120 Overtime	3,893	3,500	10,212	13,401	3,675	105.0%	27.4%
130 Special Pay	13,137	2,720	11,393	14,590	14,026	515.7%	96.1%
140 Retire/Term Cashout	-	69,692	31,235	31,235	20,000	28.7%	64.0%
Total	379,236	424,024	294,551	405,865	425,562	100.4%	104.9%
200 Benefits	144,588	133,690	106,331	151,159	175,729	131.4%	116.3%
300 Operating Supplies							
310 Office/Oper Supplies	7,759	5,000	2,878	2,442	5,000	100.0%	204.7%
350 Small Tools & Equip	20,072	20,000	7,494	11,309	20,000	100.0%	176.8%
Total	27,831	25,000	10,372	13,751	25,000	100.0%	181.8%
400 Professional Svcs & Chgs							
410 Professional Services	720,489	729,130	614,044	724,954	797,618	109.4%	110.0%
420 Communications	4,148	4,499	6,038	7,378	9,232	205.2%	125.1%
430 Trans & Training	5,048	6,000	2,042	2,982	6,500	108.3%	218.0%
440 Taxes & Assessments	-	500	-	500	500	100.0%	100.0%
490 Miscellaneous	154,343	162,574	122,038	165,153	173,913	107.0%	105.3%
Total	884,028	902,703	744,163	900,967	987,763	109.4%	109.6%
Total Expenditures	<u>\$1,435,683</u>	<u>\$ 1,485,417</u>	<u>\$1,155,418</u>	<u>\$ 1,471,742</u>	<u>\$ 1,614,054</u>	108.7%	109.7%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
460 Transit Planning	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ -	\$ 4,000	\$ 807	\$ 1,179	\$ 4,000	100.0%	339.2%

Customer Service / Marketing - 461

This account is setup to allow Yakima Transit to advertise services, promote events, print the bus book, and perform other related services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
461 Customer Svc/Marketing							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 71,987	\$ 60,000	\$ 57,575	\$ 74,076	\$ 180,000	300.0%	243.0%
430 Trans & Training	7,162	4,000	7,509	10,219	8,000	200.0%	78.3%
490 Miscellaneous	31,847	32,000	19,829	28,419	32,350	101.1%	113.8%
Total Expenditures	<u>\$ 110,996</u>	<u>\$ 96,000</u>	<u>\$ 84,914</u>	<u>\$ 112,715</u>	<u>\$ 220,350</u>	229.5%	195.5%

Transit Operations - 462

These accounts reflect Yakima Transit's Fixed-Route operations. The fixed-route service is by far Yakima Transit's largest operation.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
462 Transit Operations							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 1,810,702	\$ 2,219,236	\$ 1,400,539	\$ 1,876,854	\$ 2,108,465	95.0%	112.3%
120 Overtime	98,963	80,000	93,409	98,684	80,000	100.0%	81.1%
130 Special Pay	136,996	22,408	95,982	98,958	93,505	417.3%	94.5%
140 Retire/Term Cashout	55,201	31,060	85,990	107,172	26,113	84.1%	24.4%
Total	2,101,862	2,352,704	1,675,920	2,181,669	2,308,082	98.1%	105.8%
200 Benefits	1,013,666	1,197,337	703,692	1,136,299	1,140,846	95.3%	100.4%
300 Operating Supplies							
310 Office/Oper Supplies	19	1,000	-	1,000	1,050	105.0%	105.0%
400 Professional Svcs & Chgs							
420 Communications	16,036	13,000	9,725	12,968	14,000	107.7%	108.0%
490 Miscellaneous	162	2,000	907	2,000	2,100	105.0%	105.0%
Total	16,198	15,000	10,632	14,968	16,100	107.3%	107.6%
Total Expenditures	<u>\$ 3,131,745</u>	<u>\$ 3,566,041</u>	<u>\$ 2,390,244</u>	<u>\$ 3,333,936</u>	<u>\$ 3,466,078</u>	97.2%	104.0%

Van Pool Operations - 463

These accounts are setup for Yakima Transit's Vanpool program.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
463 Van Pool Operations							
Expenses							
300 Operating Supplies							
320 Fuel	\$ 60,199	\$ 62,000	\$ 34,033	\$ 31,889	\$ 40,000	64.5%	125.4%
400 Professional Svcs & Chgs							
430 Trans & Training	68	-	-	-	71	n/a	n/a
480 Repairs & Maintenance	55,238	55,000	26,039	32,500	55,725	101.3%	171.5%
490 Miscellaneous	506	1,000	100	1,000	1,000	100.0%	100.0%
Total	55,812	56,000	26,139	33,500	56,796	101.4%	169.5%
Total Expenditures	<u>\$ 116,011</u>	<u>\$ 118,000</u>	<u>\$ 60,173</u>	<u>\$ 65,390</u>	<u>\$ 96,796</u>	82.0%	148.0%

Van Pool Insurance - 464

Yakima Transit's Vanpool insurance expenses are included in this function.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
464 Van Pool Insurance	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 57,530	\$ 63,283	\$ 63,283	\$ 63,283	\$ 70,877	112.0%	112.0%

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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
465 Dial-a-Ride Operations	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
320 Fuel	\$ 107,983	\$ 96,000	\$ 71,990	\$ 88,800	\$ 96,000	100.0%	108.1%
400 Professional Svcs & Chgs							
410 Professional Services	843,342	900,000	693,875	1,038,380	1,563,380	173.7%	150.6%
480 Repairs & Maintenance	58,953	39,000	21,322	35,358	55,605	142.6%	157.3%
490 Miscellaneous	-	4,000	-	4,000	4,000	100.0%	100.0%
Total	902,295	943,000	715,198	1,077,738	1,622,985	172.1%	150.6%
500 Intergovernmental Svcs							
520 Intergov't Debt	-	-	11,729	11,729	-	n/a	n/a
Total Expenditures	<u>\$ 1,010,278</u>	<u>\$ 1,039,000</u>	<u>\$ 798,917</u>	<u>\$ 1,178,267</u>	<u>\$ 1,718,985</u>	165.4%	145.9%

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
466 Dial-a-Ride Customer Svc	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 39	\$ 50,000	\$ 794	\$ 3,000	\$ 50,000	100.0%	1666.7%
400 Professional Svcs & Chgs							
410 Professional Services	-	2,000	240	480	3,000	150.0%	625.2%
600 Capital Outlay							
640 Machinery & Equipment	-	-	473	487	-	n/a	n/a
Total Expenditures	<u>\$ 39</u>	<u>\$ 52,000</u>	<u>\$ 1,506</u>	<u>\$ 3,967</u>	<u>\$ 53,000</u>	101.9%	1336.1%

Dial-a-Ride Insurance - 467

This function is for Yakima Transit's Dial-A-Ride insurance expenses.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
467 Dial-a-Ride Insurance							
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 39,930	\$ 43,923	\$ 43,923	\$ 43,923	\$ 49,194	112.0%	112.0%
430 Trans & Training	260	-	191	191	-	n/a	n/a
Total	<u>\$ 40,190</u>	<u>\$ 43,923</u>	<u>\$ 44,114</u>	<u>\$ 44,114</u>	<u>\$ 49,194</u>	112.0%	111.5%

Revenue

Revenue consists of sales and use taxes, State and Federal grants, intergovernmental revenues (Selah Transit, Ellensburg Transit, and Central Washington University), 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenue							
Beginning Balance	\$ 1,923,362	\$ 1,954,958	\$ 1,954,958	\$ 1,954,958	\$ 2,788,809	142.7%	142.7%
310 Taxes	3,465,978	4,200,000	4,238,144	4,219,785	4,660,000	111.0%	110.4%
330 Intergov't Revenue	3,484,329	3,093,502	2,211,900	3,165,550	3,187,176	103.0%	100.7%
340 Chrgs f/Goods & Svcs	954,559	1,297,500	685,491	1,381,389	1,119,318	86.3%	81.0%
360 Miscellaneous Revenues	131,971	110,400	154,311	158,621	109,075	98.8%	68.8%
Total Revenues	<u>\$ 9,960,200</u>	<u>\$ 10,656,360</u>	<u>\$ 9,244,803</u>	<u>\$ 10,880,303</u>	<u>\$ 11,864,379</u>	111.3%	109.0%

PUBLIC WORKS
2017 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 2016, Yakima Transit purchased three new 40-foot buses with assistance from both State and Federal grants, eleven new paratransit vehicles, and a fixed-route support vehicle. Technology upgrades continued for the buses, which included upgrading the wireless internet, live video cameras, and an upgraded passenger counter system, implemented in 2016.

In 2017, Yakima Transit intends to continue to upgrade technology on the buses; purchase four new 30-foot buses (previously budgeted for 2016); seven new paratransit vehicles (if grant funds are awarded); and three vanpool vehicles (previously budgeted for 2016); purchase ten passenger shelters.

Strategic Initiatives

There four budgeted initiatives in this department in 2017:

Purchase four 35-foot fixed-route buses	\$1,885,000
Purchase and install 10 solar-lighted passenger shelters	130,000
Purchase of replacement fixed-route support vehicles	100,000
Purchase of upgrade passenger access at bus stops	100,000

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 451 & 467

BUDGET SUMMARY

Dept 464 Transit Capital Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
451 Transit Capital	\$ 54,217	\$3,610,336	\$1,451,995	\$1,680,420	\$2,009,675	55.7%	100.0%
467 Dial-a-Ride Capital	-	723,869	679,335	594,000	-	n/a	n/a
Total Expenditures	<u>54,217</u>	<u>4,334,205</u>	<u>2,131,330</u>	<u>2,274,420</u>	<u>2,009,675</u>	46.4%	88.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Rev Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
310 Taxes	2,100,000	1,250,000	-	1,250,000	1,000,000	80.0%	80.0%
330 Intergov't Revenue	43,468	2,400,000	800,000	800,000	1,600,000	66.7%	200.0%
340 Chrgs f/Goods & Svcs	-	147,875	-	53,625	-	n/a	n/a
360 Miscellaneous Revenues	24,344	27,000	13,950	16,400	24,000	88.9%	146.3%
370 Prop & Trust Gains	31,465	-	-	-	-	n/a	n/a
390 Other Financing Sources	7,730	25,000	428,785	390,371	32,000	128.0%	8.2%
Total Revenues	<u>2,207,007</u>	<u>3,849,875</u>	<u>1,242,735</u>	<u>2,510,396</u>	<u>2,656,000</u>	69.0%	105.8%

Fund Balance

Beginning Balance	2,312,083	4,464,872	4,464,872	4,464,872	4,700,848	105.3%	105.3%
Revenues Less Expenditures	2,152,789	(484,330)	(888,595)	235,976	646,325	133.4%	273.9%
Ending Balance	<u>\$4,464,872</u>	<u>\$3,980,542</u>	<u>\$3,576,277</u>	<u>\$4,700,848</u>	<u>\$5,347,173</u>	134.3%	113.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended Budget	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
500 Intergovernmental Svcs	\$ 36,390	\$ -	\$ -	\$ -	\$ -	n/a	n/a
600 Capital Outlay	17,827	4,334,205	2,131,330	2,274,420	2,009,675	46.4%	100.0%
Total Expenditures	<u>\$ 54,217</u>	<u>\$4,334,205</u>	<u>\$2,131,330</u>	<u>\$2,274,420</u>	<u>\$2,009,675</u>	46.4%	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 here.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
451 Transit Capital	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
500 Intergovernmental Svcs							
520 Intergov't Debt	\$ 36,390	\$ -	\$ -	\$ -	\$ -	n/a	n/a
600 Capital Outlay							
630 Impr Other Than Bldg	17,827	80,000	-	80,000	230,000	287.5%	287.5%
640 Machinery & Equip	-	3,530,336	1,451,995	1,600,420	1,779,675	50.4%	111.2%
Total	17,827	3,610,336	1,451,995	1,680,420	2,009,675	55.7%	119.6%
Total Expenditures	<u>\$ 54,217</u>	<u>\$3,610,336</u>	<u>\$1,451,995</u>	<u>\$1,680,420</u>	<u>\$2,009,675</u>	55.7%	119.6%

Dial-a-Ride Capital - 467

Yakima Transit uses this function to track purchases of new Dial-A-Ride vehicles.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
467 Dial-a-Ride Capital	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
600 Capital Outlay							
640 Machinery & Equip	\$ -	\$ 723,869	\$ 679,335	\$ 594,000	\$ -	n/a	n/a

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 2,312,083	\$ 4,464,872	\$ 4,464,872	\$ 4,464,872	\$ 4,700,848	105.3%	105.3%
310 Taxes	2,100,000	1,250,000	-	1,250,000	1,000,000	80.0%	80.0%
330 Intergov't Revenue	43,468	2,400,000	800,000	800,000	1,600,000	66.7%	200.0%
340 Chrgs f/Goods & Svcs	-	147,875	-	53,625	-	n/a	n/a
360 Miscellaneous Revenues	24,344	27,000	13,950	16,400	24,000	88.9%	146.3%
370 Prop & Trust Gains	31,465	-	-	-	-	n/a	n/a
390 Other Financing Sources	7,730	25,000	428,785	390,371	32,000	128.0%	8.2%
Total Revenues	<u>\$ 4,519,089</u>	<u>\$ 8,314,747</u>	<u>\$ 5,707,607</u>	<u>\$ 6,975,268</u>	<u>\$ 7,356,848</u>	88.5%	105.5%

REFUSE - 471

*Director of Public Works
Refuse and Recycling Manager*

*Scott Schafer
Loretta Zammarchi*

DEFINITION

The mission of the Solid Waste and Recycling Division (SWRD) 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 21; thirteen solid waste drivers; 3 maintenance workers; two department assistants; two solid waste supervisor and one manager. The division operates 13 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.

The City of Yakima provides automated refuse carts to approximately 26,000 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 1st through November 30th of each year. The yard waste service is an optional service and currently consists of approximately 6,191 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 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 Division also offers services for the many special events that occur throughout the year such as the Fresh Hop Ale Festival, Cinco De Mayo Festival and Downtown Summer Nights.

The Division does its best to address community clean up needs and illegal dumping issues. With the loss of its Code Enforcement Officer in 2015, these activities have been severely curtailed and

are addressed when resources are available. Two community clean ups were conducted in 2016 with local churches and volunteer organizations collecting and disposing of approximately 30 tons. In addition the Division cleaned and closed over 350 illegal dumps and assisted with on-going monitoring and clean ups of the Homeless Encampment.

In September of 2016 the City's Utility Billing Division transitioned to a new utility software. The advent of the new utility billing system allows for the Solid Waste Division to take advantage of the electronic routing and mobile app management system opportunities that the new systems offers. The route management system is a web portal that provides the tools for planning and executing collection service activity, billing, and customer service issue resolution, as well as the tracking and dispatching of on-demand services. The benefits include more efficient route scheduling, real-time service quality monitoring, more accurate billing and greater transparency across fleet operations. The Solid Waste Division anticipates full implementation and on-going management of the new system in 2017.

The Solid Waste and Recycling Division is an enterprise fund. Rates are set to ensure reliable, competitively priced services for our customers and the following:

- An operating reserve of 12% or 45 days
- Capital replacement reserves sufficient to replace assets (trucks) when needed to avoid service interruption
- Cost of service adjustments for inflation and operational costs
- Adherence to financial management policies and stewardship of public funds.

Strategic Initiatives

There is one strategic initiative proposed for 2017: a rate increase of 7.0% for 2017 for expenses relating to anticipated increases in landfill tipping fees and other operational costs.

Yakima County Public Services Solid Waste Division has advised the City that they have completed a rate study for their current and future needs of their landfill. The proposed solid waste disposal rates for 2017 will increase approximately 13% over the 2016 rates. The proposed rates will cover the operational expenses, closure/post closure and capital costs for the Yakima County landfills.

Yakima Utility Tax and Washington Refuse Tax will increase proportionately to the rate increase because both taxes are calculated on the assessed collection rate. The combined taxes comprise 18.6% of the total rate charged to the residential rate payers; the utility tax is 15% and the refuse tax is 3.6%. The impact of these two fees is \$3.19 per month for the customers with a 96 gallon cart.

Labor and operational costs will increase due to the City's labor agreement, increases in employee health insurance, outside repair and maintenance cost for the collection fleet, and general liability insurance.

The proposed rate increase included the addition of a Solid Waste Supervisor to the division in 2017 to accommodate past growth in service areas and integration of the new Cayenta utility billing, electronic routing and mobile management systems. The addition of a Solid Waste Supervisor allows for the current supervisor to address daily operation duties such as customer service issues, complaints, solid waste violations, safety issues, accident follow ups, address illegal clean ups, fleet

maintenance issues and supervision of the maintenance workers. The new supervisor position addresses the electronic routing implementation, on-going maintenance of the system and supervision of route drivers.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 472, 473, 474, 475, 476, 477, 478 & 479.

PERFORMANCE STATISTICS

Refuse	2015 Actual	2016 Prelim	2017 Proposed Budget
Residential Cart Accounts Active	25,647	26,000	26,000
Bin Accounts Active	430	379	379
Yard Service Accounts Active	6,462	6,191	6,191
Tons of Refuse Collected Special Collection, etc. ⁽¹⁾	109	109	97
Tons of Refuse Collected Residential Automated Carts	25,969	26,791	26,792
Tons of Refuse Collected Bin	2,622	2,260	2,260
Tons of Refuse Collected Yard Service	3,695	3,825	3,826
Estimated Annual Cost Per Account Collected Special Collection	\$11.70	\$3.12	\$3.12
Estimated Annual Cost Per Account Collected Residential Auto. Cart	\$181.84	\$208.27	\$204.00
Estimated Annual Cost Per Account Collected Bin	\$1,225.55	\$1,548.00	\$1,532.00
Estimated Annual Cost Per Account Collected Yard Service	\$98.73	\$137.43	\$141.00

- (1) Special collections include litter, illegal dumping, special hauls, fall leaf collection, etc. Due to budget cuts in the 2015 budget, 2016 numbers reflect the elimination of the fall leaf program, code enforcement officer and reduction in the number of community clean ups. Activities in this area were significantly reduced.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1266	Solid Waste and Recycling Manager	1.00	1.00	1.00
7122	Department Assistant II	2.00	2.00	2.00
8433	Solid Waste Collector / Driver	13.00	13.00	13.00
8641	Solid Waste Maintenance Worker	3.00	3.00	3.00
14101	Solid Waste Supervisor ⁽¹⁾	1.00	1.00	2.00
Total Personnel		20.00	20.00	21.00

- (1) One Solid Waste Supervisor was added in 2017.

BUDGET SUMMARY

Dept 471 Refuse	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
472 Residential Routes Ops	\$ 2,917,818	\$ 3,170,968	\$ 2,218,374	\$ 3,107,340	\$ 3,289,691	103.7%	105.9%
473 Special Containers	65,159	69,937	51,124	70,387	75,441	107.9%	107.2%
474 Facility Maintenance	42,884	43,956	32,967	43,956	45,055	102.5%	102.5%
475 Fall Leaf Program	80	-	-	-	-	n/a	n/a
476 Shop Operations	630,000	795,000	596,250	795,000	795,000	100.0%	100.0%
477 Refuse Taxes & Interfund	1,639,456	1,789,946	1,355,838	1,789,449	1,998,912	111.7%	111.7%
478 Administration	320,436	359,151	254,925	358,629	459,605	128.0%	128.2%
479 PW Insurance & Interfund	215,132	230,095	211,840	230,095	250,770	109.0%	109.0%
Total Expenditures	<u>5,830,965</u>	<u>6,459,053</u>	<u>4,721,318</u>	<u>6,394,856</u>	<u>6,914,474</u>	107.1%	108.1%
Rev Summary By Type							
340 Chrgs f/Goods & Svcs	5,722,696	6,594,262	4,952,005	6,663,639	7,130,094	108.1%	107.0%
350 Non-Court Fines & Forf	1,100	-	571	-	-	n/a	n/a
360 Miscellaneous Revenues	50,420	1,000	2,453	1,000	1,000	100.0%	100.0%
Total Revenues	<u>5,774,216</u>	<u>6,595,262</u>	<u>4,955,029</u>	<u>6,664,639</u>	<u>7,131,094</u>	108.1%	107.0%
Fund Balance							
Beginning Balance	116,314	59,564	59,564	59,564	329,347	552.9%	552.9%
Revenues Less Expenditures	(56,750)	136,209	233,711	269,783	216,620	159.0%	80.3%
Ending Balance	<u>\$ 59,564</u>	<u>\$ 195,773</u>	<u>\$ 293,275</u>	<u>\$ 329,347</u>	<u>\$ 545,967</u>	278.9%	165.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended Budget	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 1,046,410	\$ 1,102,770	\$ 804,747	\$ 1,104,770	\$ 1,199,786	108.8%	17.4%
200 Benefits	431,083	458,568	331,876	458,568	512,931	111.9%	7.4%
Sub-Total Salaries & Benefits	1,477,493	1,561,338	1,136,623	1,563,338	1,712,717	109.7%	24.8%
300 Operating Supplies	287,420	431,027	296,075	376,027	288,700	67.0%	4.2%
400 Professional Svcs & Chgs	4,066,052	4,466,688	3,288,619	4,455,491	4,913,057	110.0%	71.1%
Total Expenditures	<u>\$ 5,830,965</u>	<u>\$ 6,459,053</u>	<u>\$ 4,721,318</u>	<u>\$ 6,394,856</u>	<u>\$ 6,914,474</u>	107.1%	100.0%

EXPLANATORY NARRATIVE

Residential Routes Operations - 472

This function includes the collection and disposal of all garbage, yard waste and other debris.

Account 120 Overtime – Overtime is primarily due to providing refuse and yard waste collection on holidays.

Account 310 Office and Operating Supplies – Office and Operating Supplies includes repair parts for yard/refuse carts and bins; paint supplies for graffiti removal; safety supplies and small tools.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
472 Residential Routes Ops							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 725,013	\$ 762,838	\$ 551,109	\$ 762,838	\$ 787,162	103.2%	103.2%
120 Overtime	32,722	34,000	20,687	34,000	34,000	100.0%	100.0%
130 Special Pay	9,187	10,250	8,841	10,250	10,250	100.0%	100.0%
140 Retire/Term Cashout	2,313	5,000	5,828	7,000	5,000	100.0%	71.4%
Total	769,235	812,088	586,465	814,088	836,412	103.0%	102.7%
200 Benefits	334,494	353,684	255,192	353,756	375,160	106.1%	106.1%
300 Operating Supplies							
310 Office & Oper Supplies	15,289	12,500	9,666	12,500	12,500	100.0%	100.0%
320 Fuel	192,377	225,000	114,189	170,000	190,000	84.4%	111.8%
350 Small Tools & Equip	78,646	192,327	172,186	192,327	85,000	44.2%	44.2%
Total	286,313	429,827	296,041	374,827	287,500	66.9%	76.7%
400 Professional Svcs & Chgs							
420 Communications	8,310	30,000	10,243	19,300	20,000	66.7%	103.6%
470 Public Utility Services	965,324	1,039,715	667,194	1,039,715	1,174,135	112.9%	112.9%
480 Repairs & Maintenance	554,015	504,804	402,367	504,804	595,633	118.0%	118.0%
490 Miscellaneous	127	850	873	850	850	100.0%	100.0%
Total	1,527,776	1,575,369	1,080,677	1,564,669	1,790,618	113.7%	114.4%
Total Expenditures	<u>\$ 2,917,818</u>	<u>\$ 3,170,968</u>	<u>\$ 2,218,374</u>	<u>\$ 3,107,340</u>	<u>\$ 3,289,691</u>	103.7%	105.9%

Special Containers - 473

Expenditures for bin collection operations, including salaries and benefits.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
473 Special Containers							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 44,119	\$ 47,011	\$ 35,404	\$ 47,011	\$ 50,552	107.5%	107.5%
120 Overtime	1,868	3,200	865	3,200	3,200	100.0%	100.0%
130 Special Pay	503	1,000	500	1,000	1,000	100.0%	100.0%
Total	46,490	51,211	36,769	51,211	54,752	106.9%	106.9%
200 Benefits	18,669	18,726	14,355	19,176	20,690	110.5%	107.9%
Total Expenditures	<u>\$ 65,159</u>	<u>\$ 69,937</u>	<u>\$ 51,124</u>	<u>\$ 70,387</u>	<u>\$ 75,441</u>	107.9%	107.2%

Facility Maintenance - 474

Expenditures for interfund charges for the garage/plant facility.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
474 Facility Maintenance							
Expenses							
400 Professional Svcs & Chgs							
420 Communications	\$ 42,884	\$ 43,956	\$ 32,967	\$ 43,956	\$ 45,055	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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
475 Fall Leaf Program	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
470 Public Utility Services	\$ 80	\$ -	\$ -	\$ -	\$ -	n/a	n/a

Shop Operations - 476

Expenditures for vehicle replacement reserve.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
476 Shop Operations	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
Transfers Out	\$ 630,000	\$ 795,000	\$ 596,250	\$ 795,000	\$ 795,000	100.0%	100.0%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
477 Refuse Taxes & Interfund	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 344,028	\$ 318,625	\$ 239,275	\$ 320,625	\$ 363,091	114.0%	113.2%
420 Communications	3,051	5,521	498	3,024	5,521	100.0%	182.6%
440 Taxes & Assessments	1,100,226	1,223,200	935,677	1,223,200	1,337,700	109.4%	109.4%
490 Miscellaneous	192,151	242,600	180,387	242,600	292,600	120.6%	120.6%
Total Expenditures	<u>\$ 1,639,456</u>	<u>\$ 1,789,946</u>	<u>\$ 1,355,838</u>	<u>\$ 1,789,449</u>	<u>\$ 1,998,912</u>	111.7%	111.7%

Administration - 478

This function plans, directs, administers and supports the operations of the department.

Account 120 Overtime – Overtime is primarily due to providing refuse and yard waste collection on holidays.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
478 Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 217,475	\$ 228,221	\$ 171,167	\$ 228,221	\$ 296,446	129.9%	129.9%
120 Overtime	8,169	7,000	8,634	7,000	7,000	100.0%	100.0%
130 Special Pay	1,709	1,250	1,711	1,250	2,176	174.1%	174.1%
140 Retire/Term Cashout	3,332	3,000	-	3,000	3,000	100.0%	100.0%
Total	230,685	239,471	181,512	239,471	308,622	128.9%	128.9%
200 Benefits	77,920	86,158	62,329	85,636	117,081	135.9%	136.7%
300 Operating Supplies							
310 Office & Oper Supplies	1,108	1,200	34	1,200	1,200	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	835	6,500	3,871	6,500	6,500	100.0%	100.0%
420 Communications	6,631	3,822	3,676	3,822	4,202	109.9%	109.9%
430 Trans & Training	1,597	6,000	935	6,000	6,000	100.0%	100.0%
490 Miscellaneous	1,660	16,000	2,566	16,000	16,000	100.0%	100.0%
Total	10,724	32,322	11,048	32,322	32,702	101.2%	101.2%
Total Expenditures	\$ 320,436	\$ 359,151	\$ 254,925	\$ 358,629	\$ 459,605	128.0%	128.2%

PW Insurance & Interfund - 479

This function 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
479 PW Insurance & Interfund	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Professional Svcs & Chgs							
410 Professional Services	\$ 143,892	\$ 157,074	\$ 157,074	\$ 157,074	\$ 175,923	112.0%	112.0%
490 Miscellaneous	71,240	73,021	54,766	73,021	74,847	102.5%	102.5%
Total Expenditures	\$ 215,132	\$ 230,095	\$ 211,840	\$ 230,095	\$ 250,770	109.0%	109.0%

Revenue

The following is a recap of Refuse revenues by detailed account classification.

REVENUES

	2015 Actual	2016 Amended Budget	2017 Proposed Budget
County / City Departments	\$96,409	\$112,639	\$116,800
Container Service	388,276	439,186	466,600
Automated Residential Service	4,569,139	5,341,437	5,600,000
Special Haul	4,808	3,000	3,000
Yard Refuse	1,100	-	-
Shopping Cart Reg. Revenue	664,064	698,000	723,800
Miscellaneous	27	-	-
Recycling Revenue	3,992	1,000	1,000
Total	5,727,815	6,595,262	6,911,200
Beginning Unencumbered Balance	283,037	59,564	329,347
Total Estimated Resources All Functions	\$6,010,852	\$6,654,826	\$7,240,547

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 116,314	\$ 59,564	\$ 59,564	\$ 59,564	\$ 329,347	552.9%	552.9%
340 Chrgs f/Goods & Svcs	5,722,696	6,594,262	4,952,005	6,663,639	7,130,094	108.1%	107.0%
350 Non-Court Fines & Forf	1,100	-	571	-	-	n/a	n/a
360 Miscellaneous Revenues	50,420	1,000	2,453	1,000	1,000	100.0%	100.0%
Total Revenues	<u>\$ 5,890,529</u>	<u>\$ 6,654,826</u>	<u>\$ 5,014,593</u>	<u>\$ 6,724,203</u>	<u>\$ 7,460,441</u>	112.1%	110.9%

EQUIPMENT RENTAL / CAPITAL - 551

*Director of Public Works
Fleet and Facilities Manager*

*Scott Schafer
Richard Wonner*

DEFINITION

The following is an overview of issues which are the guiding principles of the Equipment Rental Division and current challenges faced by the Equipment Rental Division. This summary is not all-inclusive, nor is it in any particular order of priority.

Best Management Practices and Benchmarking

The Equipment Rental Division adopted the practice of measuring effectiveness and efficiency in terms of productivity, cost effectiveness, quality of work performed, customer satisfaction, and appropriate outsourcing. These Best Management Practices were identified in the seminar “Run the Fleet as a Business”, attended by the entire division staff, and adopted in 2002.

- **Productivity** - Is measured in terms of billable hours. For the 2016 budget year, productivity was 80% 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 2017 shop rate will continue to be \$96.50/hour for Technicians and \$50.00/hour for Lube Technicians, a rate that has not increased since 2015. 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 handling such things as engine and transmission overhauls, tire purchasing and servicing, as well as other services requiring specialized training not held by staff members, or requiring high cost specialized equipment to perform the required work. Currently, outsourced work costs between \$300,000 and \$400,000 each year, costs that are a part of the 2015 budgets of divisions that utilize the services of Equipment Rental.

Fleet Equipment “Replaced But Retained”

Due to the overall demand for funding, especially for capital, many vehicles are retained in the fleet after being replaced. Retaining a replaced vehicle is an addition to the fleet. Presently there is no replacement funding for retained vehicles. In order to replace retained vehicles, additional contributions must be made to the Equipment Replacement Fund. Additions to the fleet are only authorized by the City Manager.

Fleet Identification and Assessment

A perpetual physical photographic inventory was implemented in 2001. Continual updates to the inventory listing complies not only with the State Auditor’s requirement for conducting a physical inventory, but also provides a tool for all division managers to more accurately assess their particular fleet requirements.

Preventive Maintenance System Review

Changes in technologies, mandated maintenance procedures, and equipment design require continuous reassessment of the entire preventive maintenance program.

Purchasing of Used Rather than New Vehicles

In the past, as a strategy to reduce Capital funding requirements for replacing vehicles and equipment, the Equipment Rental Division had incorporated the policy of purchasing used vehicles and equipment whenever possible. This policy was rescinded in 2014 and will no longer be applied.

Strategic Initiatives

There are two initiatives budgeted in this department for 2017. The first is for fleet vehicle additions and replacement for the City in the amount of \$1,536,000, the second was for Equipment Rental shop equipment upgrades (\$88,000).

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 551, 552, 553, 554 & 559.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
1263	Fleet Manager	1.00	1.00	1.00
7122	Department Assistant II ⁽¹⁾	1.00	1.00	0.00
8203	Fleet Maintenance Technician	2.00	2.00	2.00
8211	Mechanic I	7.00	7.00	7.00
8213	Automotive Storekeeper	1.00	1.00	1.00
8215	Automotive Services Assistant ⁽¹⁾	0.00	0.00	1.00
12102	Mechanic II ⁽¹⁾	1.00	1.00	1.00
12103	Equipment Supervisor	1.00	1.00	1.00
Total Personnel ⁽²⁾		14.00	14.00	14.00

(1) A Department Assistant II was replaced with an Automotive Services Assistant due to a mid-year reorganization.

(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	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
551 Administration	\$ 538,035	\$ 334,376	\$ 274,076	\$ 348,061	\$ 342,597	102.5%	98.4%
552 ER Reserves	1,687,160	1,560,000	1,752,081	1,674,815	1,536,000	98.5%	91.7%
553 Fleet Maintenance / Shop	887,952	1,022,842	755,861	991,792	1,008,664	98.6%	101.7%
554 Fleet Maintenance / Stores	1,497,010	1,629,205	588,066	1,226,362	1,563,987	96.0%	127.5%
559 Replacement Reserve	139,466	219,109	110,708	147,959	151,876	69.3%	102.6%
Total Expenditures	<u>4,749,623</u>	<u>4,765,532</u>	<u>3,480,792</u>	<u>4,388,988</u>	<u>4,603,125</u>	96.6%	104.9%

Rev Summary By Type

340 Chrgs f/Goods & Svcs	2,754,686	2,925,000	1,516,885	2,555,000	2,828,000	96.7%	110.7%
360 Miscellaneous Revenues	1,565,352	1,745,442	1,294,119	1,750,857	1,756,442	100.6%	100.3%
370 Prop & Trust Gains	(70,635)	-	-	-	-	n/a	n/a
390 Other Financing Sources	16,172	52,500	113,252	118,475	52,500	100.0%	44.3%
Transfers In	819	-	-	-	-	n/a	n/a
Total Revenues	<u>4,266,394</u>	<u>4,722,942</u>	<u>2,924,256</u>	<u>4,424,332</u>	<u>4,636,942</u>	98.2%	104.8%

Fund Balance

Beginning Balance	4,540,654	4,057,425	4,057,425	4,057,425	4,092,769	100.9%	100.9%
Revenues Less Expenditures	<u>(483,229)</u>	<u>(42,590)</u>	<u>(556,536)</u>	<u>35,344</u>	<u>33,817</u>	79.4%	95.7%
Ending Balance	<u>\$4,057,425</u>	<u>\$4,014,835</u>	<u>\$3,500,889</u>	<u>\$4,092,769</u>	<u>\$4,126,586</u>	102.8%	100.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$ 764,591	\$ 947,062	\$ 654,362	\$ 867,756	\$ 898,336	94.9%	19.5%
200 Personnel Benefits	310,002	328,657	253,215	336,538	360,759	109.8%	7.8%
Sub-Total Salaries & Benefits	1,074,594	1,275,719	907,578	1,204,294	1,259,095	98.7%	27.4%
300 Operating Supplies	1,427,711	1,502,800	523,691	1,138,300	1,390,800	92.5%	30.2%
400 Professional Svcs & Chgs	302,408	309,913	245,248	316,413	317,364	102.4%	6.9%
600 Capital Outlays	1,717,743	1,665,234	1,795,377	1,718,115	1,624,000	97.5%	35.3%
Transfers Out	227,168	11,866	8,899	11,866	11,866	100.0%	0.3%
Total Expenditures	<u>\$4,749,623</u>	<u>\$4,765,532</u>	<u>\$3,480,792</u>	<u>\$4,388,988</u>	<u>\$4,603,125</u>	96.6%	100.0%

EXPLANATORY NARRATIVE

Administration - 551

This function plans, directs, administers, and supports the operations of the department.

Account 410 Professional Services – Expenditures are related to hearing testing and retainage of specialists with regard to human resources and technically specific engineering issues. Also include in this line item are newspaper notices, calls to bid and surplus equipment notices.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
551 Administration	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 34,423	\$ 35,283	\$ 27,747	\$ 37,283	\$ 36,043	102.2%	96.7%
140 Retire/Term Cashout	910	1,000	1,027	1,027	1,000	100.0%	97.4%
Total	35,333	36,283	28,774	38,310	37,043	102.1%	96.7%
200 Benefits	9,435	9,693	7,462	9,851	10,405	107.3%	105.6%
300 Operating Supplies							
310 Office & Oper Supplies	1,088	1,000	5,217	6,000	1,000	100.0%	16.7%
320 Fuel	3,113	2,800	2,453	2,800	2,800	100.0%	100.0%
Total	4,202	3,800	7,670	8,800	3,800	100.0%	43.2%
400 Professional Svcs & Chgs							
410 Professional Services	321	250	-	250	250	100.0%	100.0%
420 Communications	3,556	2,746	3,389	2,746	4,290	156.2%	156.2%
430 Trans & Training	667	7,500	974	2,000	7,500	100.0%	375.0%
450 Rentals & Leases	133,437	136,773	102,579	136,773	140,192	102.5%	102.5%
470 Public Utility Services	1,441	1,260	974	1,260	1,260	100.0%	100.0%
480 Repairs & Maintenance	31,892	24,850	33,914	34,850	24,530	98.7%	70.4%
490 Miscellaneous	90,583	99,355	79,441	101,355	101,461	102.1%	100.1%
Total	261,897	272,734	221,271	279,234	279,483	102.5%	100.1%
Transfers Out	227,168	11,866	8,899	11,866	11,866	100.0%	100.0%
Total Expenditures	\$ 538,035	\$ 334,376	\$ 274,076	\$ 348,061	\$ 342,597	102.5%	98.4%

ER Reserves - 552

The 2017 replacement budget allocation is used to purchase vehicles and/or pieces of equipment.

Account 120 Overtime – Overtime is primarily due to mandatory scheduled work that must be completed even though normal schedules are full.

Account 640 Machinery and Equipment – Fleet replacement needs and replacements. The following table lists the requests for equipment replacement and additions to the City fleet for 2017.

EQUIPMENT RENTAL REPLACEMENTS/ADDITIONS

Division	Description	Replacing	2017 Budget	Issues
Utility Services	½ Ton Pickup	ER2282	\$30,000	Poor cond/unsafe
Parks & Rec	¾ Ton Pickup w/Plow	ER2232	40,000	Very poor condition
	Reel Mower	ER5197	35,000	Very poor condition
	Trim Mower	ER5230	35,000	Poor condition
	Equipment Trailer	Er4110	6,000	Poor condition
Streets & Traffic	Elgin Street Sweeper	ER3184	320,000	Poor cond/high maint
	1 Ton Flatbed Truck	ER3116	45,000	Poor condition
	Upgrade Snowplows	ER3056	15,000	Poor cond/part issues

Division	Description	Replacing	2017	Issues
			Budget	
Wastewater	Upgrade Snowplows	ER3057	15,000	Poor cond/part issues
	Upgrade Snowplows	ER3076	15,000	Poor cond/part issues
	Upgrade Snowplows	ER3077	15,000	Poor cond/part issues
	Upgrade Snowplows	ER3083	15,000	Poor cond/part issues
	Electric Utility Vehicle	ER5241	25,000	Beyond expected life
	Electric Utility Vehicle	ER5241	25,000	Beyond expected life
Water\Irrigation	One Ton Flatbed Truck	ER4178	130,000	Poor cond/high maint
	Trailer for One Ton Truck	ER3162	Deletion	Eliminate trailer
Refuse	Auto Sideload Truck	ER3151	315,000	High maintenance
	Auto Sideload Truck	ER3205	315,000	High maintenance
	Small Auto Refuse Truck	ER3280	140,000	High maintenance
Total			<u>\$1,536,000</u>	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
552 ER Reserves	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
600 Capital Outlay							
640 Machinery & Equipment	\$ 1,687,160	\$ 1,560,000	\$ 1,752,081	\$ 1,674,815	\$ 1,536,000	98.5%	91.7%

Fleet Maintenance / Shop - 553

This function supports the day to day operation of maintaining City vehicles.

Account 120 Overtime – Overtime 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
553 Fleet Maintenance / Shop	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 560,000	\$ 624,636	\$ 446,661	\$ 604,281	\$ 627,313	100.4%	103.8%
120 Overtime	10,007	7,000	4,225	7,000	7,000	100.0%	100.0%
130 Special Pay	12,632	15,000	11,095	13,500	15,000	100.0%	111.1%
140 Retire/Term Cashout	<u>4,100</u>	<u>76,000</u>	<u>53,835</u>	<u>54,373</u>	<u>32,000</u>	42.1%	58.9%
Total	586,739	722,636	515,816	679,154	681,313	94.3%	100.3%
200 Benefits	249,238	264,606	204,719	271,538	291,751	110.3%	107.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
553 Fleet Maintenance / Shop							
300 Operating Supplies							
310 Office & Oper Supplies	25,146	16,000	23,348	21,500	16,000	100.0%	74.4%
350 Small Tools & Equip	15,604	14,000	10,213	14,000	14,000	100.0%	100.0%
Total	40,750	30,000	33,561	35,500	30,000	100.0%	84.5%
400 Professional Svcs & Chgs							
480 Repairs & Maintenance	1,394	5,000	1,102	5,000	5,000	100.0%	100.0%
490 Miscellaneous	9,831	600	662	600	600	100.0%	100.0%
Total	11,224	5,600	1,765	5,600	5,600	100.0%	100.0%
Total Expenditures	<u>\$ 887,952</u>	<u>\$ 1,022,842</u>	<u>\$ 755,861</u>	<u>\$ 991,792</u>	<u>\$ 1,008,664</u>	98.6%	101.7%

Fleet Maintenance / Stores - 554

This function 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
554 Fleet Maintenance / Stores							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 52,738	\$ 54,039	\$ 39,231	\$ 54,039	\$ 55,406	102.5%	102.5%
120 Overtime	2,597	3,500	779	3,500	3,500	100.0%	100.0%
130 Special Pay	511	1,000	500	515	780	78.0%	151.5%
140 Retire/Term Cashout	1,627	28,000	1,667	1,667	28,000	100.0%	1679.7%
Total	57,472	86,539	42,177	59,721	87,686	101.3%	146.8%
200 Benefits	24,311	25,172	18,986	25,847	27,808	110.5%	107.6%
300 Operating Supplies							
310 Office & Oper Supplies	-	3,000	1,316	3,000	3,000	100.0%	100.0%
340 Items Pchsd f/Resale	1,382,615	1,465,000	480,200	1,090,000	1,353,000	92.4%	124.1%
350 Small Tools & Equip	144	1,000	943	1,000	1,000	100.0%	100.0%
Total	1,382,759	1,469,000	482,460	1,094,000	1,357,000	92.4%	124.0%
400 Professional Svcs & Chgs							
420 Communications	1,391	1,000	1,147	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	-	1,133	-	1,133	1,133	100.0%	100.0%
490 Miscellaneous	495	361	-	361	361	100.0%	100.0%
Total	1,886	3,494	1,147	3,494	3,494	100.0%	100.0%
600 Capital Outlay							
640 Machinery & Equipment	30,583	45,000	43,296	43,300	88,000	195.6%	203.2%
Total Expenditures	<u>\$ 1,497,010</u>	<u>\$ 1,629,205</u>	<u>\$ 588,066</u>	<u>\$ 1,226,362</u>	<u>\$ 1,563,987</u>	96.0%	127.5%

Replacement Reserve - 559

This function supports activities related to the specification, acquisition and disposal of the fleet's vehicles and equipment.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
559 Replacement Reserve							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 83,158	\$ 88,105	\$ 65,950	\$ 88,105	\$ 89,793	101.9%	101.9%
120 Overtime	365	700	54	700	700	100.0%	100.0%
130 Special Pay	225	300	125	300	300	100.0%	100.0%
140 Retire/Term Cashout	<u>1,300</u>	<u>12,500</u>	<u>1,467</u>	<u>1,467</u>	<u>1,500</u>	12.0%	102.2%
Total	85,047	101,605	67,595	90,572	92,293	90.8%	101.9%
200 Benefits	27,019	29,185	22,047	29,302	30,796	105.5%	105.1%
400 Professional Svcs & Chgs							
490 Miscellaneous	27,400	28,085	21,065	28,085	28,787	102.5%	102.5%
600 Capital Outlay							
640 Machinery & Equipment	-	60,234	-	-	-	0.0%	n/a
Total Expenditures	<u>\$ 139,466</u>	<u>\$ 219,109</u>	<u>\$ 110,708</u>	<u>\$ 147,959</u>	<u>\$ 151,876</u>	69.3%	102.6%

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 2017 year-end replacement fund balances within the Equipment Rental fund.

REPLACEMENT FUND BALANCES

Fund	Division	Projected 2017 Balance
016	Human Resources	\$669
021	Environmental Planning	10,938
022	Code Administration	7,119
041	Engineering	93,868
054	Utilities	27,858
125	Community Relations	51,300
131	Parks & Recreation	4,497
141	Streets	95,925
144	Cemetery	4,459
441	Stormwater	537,344
471	Refuse	140,723
473	Wastewater	2,021,501
474	Water	459,372
475	Irrigation	48,932
551	Equipment Rental	86,919
560	Public Works Administration	93,808
Total		<u>\$3,685,233</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 4,540,654	\$ 4,057,425	\$ 4,057,425	\$ 4,057,425	\$ 4,092,769	100.9%	100.9%
340 Chrgs f/Goods & Svcs	2,754,686	2,925,000	1,516,885	2,555,000	2,828,000	96.7%	110.7%
360 Miscellaneous Revenues	1,565,352	1,745,442	1,294,119	1,750,857	1,756,442	100.6%	100.3%
370 Prop & Trust Gains	(70,635)	-	-	-	-	n/a	n/a
390 Other Financing Sources	16,172	52,500	113,252	118,475	52,500	100.0%	44.3%
Transfers In	819	-	-	-	-	n/a	n/a
Total Revenues	\$ 8,807,048	\$ 8,780,367	\$ 6,981,681	\$ 8,481,757	\$ 8,729,711	99.4%	102.9%

ENVIRONMENTAL - 555

*Director of Public Works
Fleet and Facilities Manager*

*Scott Schafer
Richard Wonner*

DEFINITION

The purpose of the Environmental Fund is to provide a funding source for complying with the rules and regulations imposed by Federal and State mandates regarding underground storage tank operation, hazardous waste disposal, site clean-up and other environmental compliance issues.

The revenues for this fund are generated by a surcharge levied against fuel purchased at the four City owned sites. The City Manager may annually adjust the surcharge as required.

Additional revenue is placed into this Fund from grants or loans. The amount and timing of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

All departments and divisions must ensure that the employees become fully aware of environmental regulations that may affect them and in turn, must abide by these environmental regulations each and every day.

Whenever there are no specific compliance projects identified, the funds accumulated remain an unobligated appropriation available on a contingency basis.

Strategic Initiatives

There is one budgeted strategic initiative for this fund in 2017 - to replace the existing fuel management system with new hardware and software that is capable of connecting the various fueling sites to the master system in the amount of \$175,000.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 561.

BUDGET SUMMARY

Dept 555 Environmental Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
561 Administration	\$ 1,275,733	\$ 1,247,950	\$ 59,225	\$ 247,950	\$ 422,950	33.9%	170.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Rev Summary By Type	Actual	Budget	9/30/2016	Year-End	Budget	2 to 5	4 to 5
340 Chrgs f/Goods & Svcs	1,026,202	900,000	(1,101)	60,000	100,000	11.1%	166.7%
360 Miscellaneous Revenues	181,463	180,000	133,949	180,000	180,000	100.0%	100.0%
390 Other Financing Sources	6,202	100,000		100,000	100,000	100.0%	100.0%
Total Revenues	<u>1,213,867</u>	<u>1,180,000</u>	<u>132,849</u>	<u>340,000</u>	<u>380,000</u>	32.2%	111.8%
Fund Balance							
Beginning Balance	627,147	565,281	565,281	565,281	657,331	116.3%	116.3%
Revenues Less Expenditures	<u>(61,866)</u>	<u>(67,950)</u>	<u>73,623</u>	<u>92,050</u>	<u>(42,950)</u>	63.2%	46.7%
Ending Balance	<u>\$ 565,281</u>	<u>\$ 497,331</u>	<u>\$ 638,904</u>	<u>\$ 657,331</u>	<u>\$ 614,381</u>	123.5%	93.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended Budget	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
300 Supplies	\$ -	\$ 500	\$ -	\$ 500	\$ 500	100.0%	0.1%
400 Professional Svcs & Chgs	1,263,543	1,222,450	58,724	182,450	222,450	18.2%	52.6%
600 Capital Outlay	12,190	25,000	501	65,000	200,000	800.0%	47.3%
Total Expenditures	<u>\$ 1,275,733</u>	<u>\$ 1,247,950</u>	<u>\$ 59,225</u>	<u>\$ 247,950</u>	<u>\$ 422,950</u>	33.9%	100.0%

EXPLANATORY NARRATIVES

Administration - 561

Thus function plans, directs, administers and supports the operations of the department.

Account 410 Professional Services – The professional services line item will be used to pay fuel tank licensing fees and to fund other monitoring and potential mediation efforts as required.

Account 600 Capital Outlay – Projects for 2017 include the replacement of the fuel management system hardware and software, continued cleanup of the remaining Tiger Oil Properties, and a reserve for contingencies that may arise

FUND 555 EXPENDITURES - CONSTRUCTION PROJECTS

Project	2017 Projected
Project Contingency	\$100,000
Tiger Oil Cleanup	100,000
Replace Fuel Management System	175,000
	<u>\$375,000</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
561 Administration							
Expenses							
300 Operating Supplies							
310 Office & Oper Supplies	\$ -	\$ 500	\$ -	\$ 500	\$ 500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	2,275	5,000	2,585	5,000	5,000	100.0%	100.0%
430 Trans & Training	-	950	-	950	950	100.0%	100.0%
480 Repairs & Maintenance	1,232,494	1,115,000	53,795	75,000	115,000	10.3%	153.3%
490 Miscellaneous	28,774	101,500	2,344	101,500	101,500	33.9%	170.6%
Total	1,263,543	1,222,450	58,724	182,450	222,450	18.2%	121.9%
600 Capital Outlay							
630 Impr Other Than Bldg	12,190	-	-	40,000	175,000	n/a	437.5%
640 Machinery & Equip	-	25,000	501	25,000	25,000	100.0%	100.0%
Total	12,190	25,000	501	65,000	200,000	800.0%	307.7%
Total Expenditures	<u>\$ 1,275,733</u>	<u>\$ 1,247,950</u>	<u>\$ 59,225</u>	<u>\$ 247,950</u>	<u>\$ 422,950</u>	33.9%	170.6%

Revenues

Revenues consist of a DOE grant, fuel sales and the projected Tiger Oil Trust proceeds.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenue							
Beginning Balance	\$ 627,147	\$ 565,281	\$ 565,281	\$ 565,281	\$ 657,331	116.3%	116.3%
330 Intergovernmental	1,026,202	900,000	(1,101)	60,000	100,000	11.1%	166.7%
340 Chrgs f/Goods & Svcs	181,463	180,000	133,949	180,000	180,000	100.0%	100.0%
360 Miscellaneous Revenues	6,202	100,000		100,000	100,000	100.0%	100.0%
Total Revenues	<u>\$ 1,841,014</u>	<u>\$ 1,745,281</u>	<u>\$ 698,130</u>	<u>\$ 905,281</u>	<u>\$ 1,037,331</u>	59.4%	114.6%

CITY HALL FACILITY - 224
GENERAL FUND

Public Works Director
Fleet & Facilities Manager

Scott Schafer
Richard Wonner

DEFINITION

This function provides 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 HBJCC (Henry Beauchamp Jr. Community Center) formerly 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 - 2016

- Continued implementation of the design and scope of work developed by Traho Architects and Staff in 2013. In our Codes main area a wall was removed, electrical outlets and lights were relocated, and counters cut and moved to create a better customer service environment. The carpet and counter are scheduled to be completed by year end.
- Phase 2 work at the Washington Fruit Community Center included considerable improvements to three large classrooms; fresh paint, new drop ceilings, and energy efficient LED lights. Carpeting is scheduled to be completed by the end of December 2016.

- Replaced one rooftop HVAC unit in the SEYCC (now renamed Henry Beauchamp, Jr Community Center, or HBJCC) gym area.
- The addition of one 2-ton HVAC unit is scheduled to be installed at the HBJCC Library annex.
- Two new Henry Beauchamp, Jr Community Center signs will be added by November 1, 2016 for the rededication ceremony. Sign areas were painted prior to proper sign installation.
- Energy efficient LED lights are scheduled for the main front lobby, offices and hallways at the HBJCC.
- HBJCC parking lots have been restriped and curbs painted by our Traffic and Signs shop.
- Street Department removed and replaced curbing that had become a safety hazard along the East parking lot of City Hall.
- City Hall parking lots have been crack sealed by our Street Department, resealed by a local Contractor and restriped by our Traffic and Sign shop staff.

Strategic Initiatives

This department has one initiative for 2017 funded through Public Works Trust REET 1 (Fund 342). The following list of improvements are budgeted in 2017 and include some updates and much needed improvements to City Hall. Although the capital upgrades are included in the REET 1 budget, the City Hall maintenance staff plan and oversee the work.

The main objective in 2017 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 #1 Upgrade	\$702,240
Elevator #2 Upgrade	310,000
Project Contingency	<u>62,760</u>
Total	\$1,075,000

The following projects were approved in the 2016 budget but have not yet been completed and will be carried over into 2017.

Update the 2 nd floor lobby	\$55,000
Emergency Generator System Expansion	10,000
Security Cameras	9,000
Public Address System	8,500
Update basement flooring in hallways, break room.	14,000
Remodel Men's restroom and locker area.	35,000
Update 1 st floor main restrooms.	30,000
Finance remodel.	40,000
Contingency	<u>15,500</u>
Total	\$217,000

Washington Fruit Community Center updates and improvements will continue through 2019. In 2017, two new large multi-stall restrooms, one staff restroom and one unisex restroom will be going to bid in January.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 224.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
8541	Building Maintenance Specialist	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel		2.00	2.00	2.00

BUDGET SUMMARY

Dept 221 City Hall Maintenance	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
224 Facility Maintenance	\$ 504,382	\$ 505,447	\$ 390,329	\$ 495,696	\$ 521,591	103.2%	105.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 155,215	\$ 162,226	\$ 106,673	\$ 151,283	\$ 157,493	97.1%	30.2%
200 Benefits	54,714	44,935	34,642	45,835	49,312	109.7%	9.5%
Sub-Total Salaries & Benefits	209,930	207,161	141,315	197,118	206,805	99.8%	39.6%
300 Operating Supplies	21,359	26,700	19,963	26,700	26,900	100.7%	5.2%
400 Professional Svcs & Chgs	273,093	271,586	229,050	271,877	284,886	104.9%	54.6%
Transfers Out	-	-	-	-	3,000	n/a	n/a
Total Expenditures	<u>\$ 504,382</u>	<u>\$ 505,447</u>	<u>\$ 390,329</u>	<u>\$ 495,696</u>	<u>\$ 521,591</u>	103.2%	100.0%

EXPLANATORY NARRATIVES

Facility Maintenance – 224

This function provides centralized building rehabilitation and maintenance for City Hall, MiCare, WFCC, Y-PAC and HBJCC. It also assists many Departments with technical advice, Contractor information and support.

Account 110 Salaries and Wages – The City Hall Building Maintenance Specialist 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.

Account 120 Overtime – This account covers after hour's emergencies, snow and ice removal and work that can only take place after hours.

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 2015 utility charges, as well as the 2016 and 2017 budgets. The utility charges can change from year to year as a result of weather and rate changes.

UTILITY CHARGES

Utility Accounts	2015 Actual	2016 Amended Budget	2017 Proposed Budget
Pacific Power	\$74,776	\$75,700	\$75,700
Natural Gas	15,651	15,450	15,450
Refuse	4,031	4,635	4,635
Water, Wastewater, Irrigation & Stormwater	4,372	4,685	4,685
Total Utility Charges	\$98,830	\$100,470	\$100,470

	(1) 2015 Actual	(2) 2016 Amended Budget	(3) 2016 Actual 09/30/16	(4) 2016 Estimated Year-End	(5) 2017 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
224 Facility Maintenance							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 147,873	\$ 152,126	\$ 100,287	\$ 140,883	\$ 147,993	97.3%	105.0%
120 Overtime	5,215	7,500	4,047	6,400	5,500	73.3%	85.9%
130 Special Pay	1,536	1,100	2,340	2,500	2,500	227.3%	100.0%
140 Retire/Term Cashout	592	1,500	-	1,500	1,500	100.0%	100.0%
Total	155,215	162,226	106,673	151,283	157,493	97.1%	104.1%
200 Benefits	54,714	44,935	34,642	45,835	49,312	109.7%	107.6%
300 Operating Supplies							
310 Office & Oper Supplies	16,923	20,800	14,785	20,800	23,000	110.6%	110.6%
320 Fuel	1,175	900	737	900	900	100.0%	100.0%
350 Small Tools & Equip	3,261	5,000	4,441	5,000	3,000	60.0%	60.0%
Total	21,359	26,700	19,963	26,700	26,900	100.7%	100.7%
400 Professional Svcs & Chgs							
410 Professional Services	126,424	139,889	139,854	139,889	156,555	111.9%	111.9%
420 Communications	2,791	2,109	1,652	2,400	2,042	96.8%	85.1%
430 Trans & Training	-	419	-	419	419	100.0%	100.0%
470 Public Utility Services	98,829	100,470	73,959	100,470	100,470	100.0%	100.0%
480 Repairs & Maintenance	43,681	27,800	13,585	27,800	24,500	88.1%	88.1%
490 Miscellaneous	1,368	900	-	900	900	100.0%	100.0%
Total	273,093	271,586	229,050	271,877	284,886	104.9%	104.8%
Transfers Out	-	-	-	-	3,000	n/a	n/a
Total Expenditures	<u>\$ 504,382</u>	<u>\$ 505,447</u>	<u>\$ 390,329</u>	<u>\$ 495,696</u>	<u>\$ 521,591</u>	103.2%	105.2%

PARKS & RECREATION OPERATING - 131
GENERAL GOVERNMENT

*Director of Public Works
Parks & Recreation Manager*

*Scott Schafer
Ken Wilkinson*

DEFINITION

The Parks and Recreation Division provide and maintain leisure services and park facilities for the community. The mission of the Parks and Recreation Division is to provide and promote community leisure as well as recreational and cultural opportunities for all citizens. This is accomplished through professional staff who provide recreational programs and activities and who maintain facility standards making them aesthetic and desirable for use. Through our services we strive to enhance personal well-being and to improve the quality of life that makes Yakima a great place to live, work and play.

The Parks and Recreation Division staff has continued to make every effort to provide exceptional service to the citizens of Yakima during this past year.

2016 Accomplishments Highlights

Park Maintenance

- Demolition and removal of the Miller Park and MLK Jr. Park old bathhouses.
- Replaced Milroy Park restroom
- Replaced Randall Park restroom.
- New basketball court at Randall Park.
- Two new picnic shelters at Randall Park.

Community Recreation

- Beyond the Bell operated 12-6 pm for participants in March during conference week at no additional charge, maxed capacity.
- Summer Day Camp opened and accepted 110 participants with 175 on waitlist, maxed capacity.
- Hosted Egg Hunt for 70 plus registered participants, 300 people attended.
- Partnered with Gymnastics Plus to provide Spring Break Day Camp, Beginning Gymnastics, Pre-school Gymnastics and Winter Break Day Camp.
- Water Park Getaway and Trek N Travel programs were successful, maxed capacity.
- Continued to foster the partnerships with Radio Yakima/KIMA TV and Univision which allowed us to offer 13 free concerts at Franklin and Miller Parks, which had over 6,000 in attendance this year.
- The 2016 Hot Shots 3-on-3 Basketball Tournament played host to 435 youth through adult teams, which equals 1,740 players.
- The Outdoor Cinema Series was a huge success once again this year with over 3,000 people attending the movie series at Chesterley Park.
- Purchased a new movie screen and sound system for the Outdoor Summer Cinema Series.

Fisher Park Golf Course

- A total of 11,692 rounds of golf were played at Fisher Park Golf Course in 2016.
- Maintenance building repainted.
- Overall revenue up from 2015.
- Top dressed Fisher Park Golf Course.

Aquatics

- Engineering completed for the redesign of Lions Pool filtration system.
- Installed the Kersplash Climbing Wall at Lions Pool.
- Hosted the 10th Annual Paws in the Pool event with great attendance of 131 dogs and 225 humans.

Seniors/Harman Center

- Hired new Senior Center Assistant.
- Purchased 225 chairs.
- Resurfaced and restriped the parking lot.
- Hosted annual Breakfast with Santa Claus.
- Hosted Easter Bunny Breakfast with egg hunt.

Adult & Youth Sports

- All State & Regional Tournaments were a success.
- Kept weekends at Kiwanis & Gateway full of tournaments with great numbers.
- Yakima National Little League played some night games under the lights at Kiwanis fields.
- Hosted Eisenhower & Davis High School Fastpitch for their home games.
- Adult volleyball teams maintained from 2015.
- 26th Annual Snowball softball tournament held.
- Good turnouts for Itty Bitty, Peewee and Adult Soccer leagues.
- The 2016 Hot Shots 3-on-3 Basketball Tournament played host to 435 youth through adult teams, which equals 1,740 players.
- Hosted 2 day soccer clinic.
- 1st 7v7 Soccer Tourney with 8 women's teams and 4 coed teams for over 120 players.
- Partnered with Skyhawks to offer a number of weeklong sport camps at Franklin Park.

Administration

- Received \$10,000 donation for improvements to Larson Park – new walkway.
- Completed Engineering drawing for Randall Park walkways, parking lots and bridge.
- Direct mailed Winter/Spring, Summer and Fall Program Guides to over 30,000 homes.
- Mailed over 4,500 surveys for the 2017-2022 Comprehensive Master Plan – over 700 returned.

2017 Major Goals

- Resurface Kissel Park tennis courts.
- Continue renovation of Randall Park – walkways, parking lots and bridge.
- Complete the update of the Tahoma Cemetery Ordinance.
- Continue to improve the Off Lease Dog Park, add picnic shelter and agility equipment.
- Research the possibility and feasibility of selling ad space in the program guide.
- Research and implement new youth programs for youth at risk utilizing gang initiatives monies.

Strategic Initiatives

There were no proposed strategic initiatives for this account for 2017.

Function(s): 512, 513, 514, 515, 516, 519, 521, 522, 523, 531, 532, 533, 534, 535, 537, 538, 541, 542, 543 & 547.

PERFORMANCE STATISTICS

	2015 Actual	2016 Prelim	2017 Proposed Budget
Fisher Park Golf Course			
Number of Acres Requiring High Quality Maintenance	18	18	18
Hours of Operation per season	2592	2592	2592
Total Days Open	216	216	216
Number of Rounds of Golf	10,656	11,692	11,800
Average Players Per Day	49	54	55
Aquatics			
Lions Attendance	40,944	38,072	40,000
Franklin Attendance	35,965	29,942	33,000
Senior Center			
Yakima Senior Population	20,301	21,913	22,000
Volunteer Hours	17,563	16,700	17,500
Number of People Attending Programs at the Harmon Center (unduplicated).	39,940	39,800	40,000
Indexed Number of Participants		93,300	100,000
Number of Programs Offered	336	216	225
Number of Program Days	300	282	300
Average Number of Participants Per Day	300	330	333
Yakima Population (Office of Financial Management)	93,220	93,410	93,410
Acres of Park Land Maintained by Parks and Recreation (341.55 acres of park land and 60 acres at the Arboretum)	405.82	401.55	401.55
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	62,890	62,890
Square Feet of Parking Lot, Snow Removal, Repairs	572,882	572,882	572,882

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 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
5234	Recreation Leader ⁽¹⁾	0.00	0.60	0.60
5235	Recreation Activities Specialist	1.00	1.00	1.00

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
5256	Recreation Activities Coordinator ⁽¹⁾	2.00	1.00	1.00
5266	Aquatic Specialist ⁽¹⁾	1.00	1.00	0.00
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⁾	1.00	3.00	3.00
11503	Recreation Supervisor ⁽¹⁾	1.80	0.80	0.80
13102	Parks Superintendent	1.00	1.00	1.00
Total Personnel		21.30	20.90	20.90

(1) A Recreation Activities Coordinator, an Aquatic Specialist and a Recreation Supervisor position was deleted, and two Recreation Program Supervisors and a .60 Recreation Leader were added mid-year 2016 due to a reorganization.

BUDGET SUMMARY

The major change in the Parks and Recreation 2017 budget is Personnel. We decreased the Recreation Supervisor and Recreation Activities Coordinator positions by 1 each and increased the Recreation Program Supervisor position by 2. We also eliminated the Aquatic Specialist and Parks Superintendent positions and added a Park Operations Supervisor position.

Dept 131 Parks And Recreation	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
512 Fisher Golf Course	\$ 193,407	\$ 186,742	\$ 157,006	\$ 189,583	\$ 192,600	103.1%	101.6%
513 Youth Sports	44,974	45,298	37,400	45,523	42,132	93.0%	92.6%
514 Beyond the Bell	89,719	91,017	65,522	91,692	94,521	103.8%	103.1%
515 Slowpitch	115,248	110,500	93,113	110,500	110,500	100.0%	100.0%
516 Athletics	124,322	132,300	100,370	132,290	159,656	120.7%	120.7%
519 Community Recreation	203,794	185,208	171,208	185,807	215,388	116.3%	115.9%
521 Lions Pool	396,655	403,210	294,645	403,210	402,079	99.7%	99.7%
522 Franklin Pool	243,475	261,717	150,813	264,013	268,786	102.7%	101.8%
523 Aquatics	110,179	86,636	89,024	86,636	86,230	99.5%	99.5%
531 Senior Activities	1,865	2,000	60	2,000	2,000	100.0%	100.0%
532 Senior Classes	30,927	20,500	17,090	20,500	20,500	100.0%	100.0%
533 Harman Facility	149	200	416	200	200	100.0%	100.0%
534 Senior Day Care	48,110	43,770	36,789	43,770	8,406	19.2%	19.2%
535 Senior Foot Care	21,689	25,200	13,369	25,200	25,200	100.0%	100.0%
537 Senior Tours	217,236	301,800	177,195	301,800	301,800	100.0%	100.0%
538 Senior Programs Admin	308,518	318,903	172,650	324,190	307,328	96.4%	94.8%
541 Park Maintenance	1,609,759	1,536,657	1,347,623	1,526,994	1,548,783	100.8%	101.4%
542 Ballfield Maintenance	124,052	135,048	108,250	133,897	128,247	95.0%	95.8%
543 Parks Administration	1,669,562	1,592,468	1,028,586	1,593,368	1,668,581	104.8%	104.7%
547 Parks Maintenance Admin	645	705	532	705	705	100.0%	100.0%
Total Expenditures	<u>5,554,286</u>	<u>5,479,878</u>	<u>4,061,660</u>	<u>5,481,878</u>	<u>5,583,642</u>	101.9%	101.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Rev Summary By Type	Actual	Budget	9/30/2016	Year-End	Budget	2 to 5	4 to 5
310 Taxes	2,956,085	2,659,400	1,516,801	2,659,400	2,629,900	98.9%	98.9%
330 Intergov't Revenue	76,982	90,400	49,897	90,400	93,100	103.0%	103.0%
340 Chrgs f/Goods & Svcs	845,795	1,025,665	728,694	1,025,665	1,025,665	100.0%	100.0%
360 Miscellaneous Revenues	217,161	230,500	171,612	230,500	230,500	100.0%	100.0%
390 Other Financing Sources	13,999	55,000	-	55,000	55,000	100.0%	100.0%
Transfers In	1,449,559	1,450,000	960,051	1,490,700	1,513,060	104.3%	101.5%
Total Revenues	5,559,581	5,510,965	3,427,054	5,551,665	5,547,225	100.7%	99.9%

Fund Balance

Beginning Balance	530,607	535,902	535,902	535,902	605,689	113.0%	113.0%
Revenues Less Expenditures	5,295	31,087	(634,606)	69,787	(36,417)	117.1%	52.2%
Ending Balance	\$ 535,902	\$ 566,989	\$ (98,704)	\$ 605,689	\$ 569,273	100.4%	94.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
	Actual	Amended Budget	Actual	Estimated	Projected	from	of
Exp Summary By Type	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$ 1,744,817	\$ 1,762,065	\$ 1,360,920	\$ 1,762,065	\$ 1,793,965	101.8%	32.1%
200 Benefits	578,419	612,553	440,583	612,553	612,011	99.9%	11.0%
Sub-Total Salaries & Benefits	2,323,236	2,374,618	1,801,503	2,374,617	2,405,977	101.3%	43.1%
300 Operating Supplies	461,573	439,100	378,369	441,100	441,100	100.5%	7.9%
400 Professional Svcs & Chgs	1,622,414	1,612,760	1,306,447	1,612,760	1,645,955	102.1%	29.5%
600 Capital Outlay	8,013	-	-	-	-	n/a	n/a
Transfers Out	1,139,050	1,053,400	575,450	1,053,400	1,090,610	103.5%	19.5%
Total Expenditures	\$ 5,554,286	\$ 5,479,878	\$ 4,061,770	\$ 5,481,878	\$ 5,583,642	101.9%	100.0%

EXPLANATORY NARRATIVE

Fisher Golf Course - 512

This function 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
512 Fisher Golf Course							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 82,598	\$ 85,288	\$ 68,407	\$ 85,288	\$ 87,799	102.9%	102.9%
120 Overtime	4	-	166	-	-	n/a	n/a
130 Special Pay	1,090	127	908	127	127	100.0%	100.0%
Total	83,692	85,415	69,481	85,415	87,926	102.9%	102.9%
200 Benefits	32,251	35,231	27,514	36,073	37,622	106.8%	104.3%
300 Operating Supplies							
310 Office & Oper Supplies	16,967	15,500	18,940	15,500	15,500	100.0%	100.0%
340 Items Pchsd for Resale	4,620	3,000	3,908	5,000	5,000	166.7%	100.0%
350 Small Tools & Equip	7,848	-	-	-	-	n/a	n/a
Total	29,436	18,500	22,848	20,500	20,500	110.8%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	3,370	3,200	-	3,200	3,200	100.0%	100.0%
420 Communications	5,409	4,644	3,762	4,644	3,556	76.6%	76.6%
440 Taxes & Assessments	1,062	1,900	521	1,900	1,900	100.0%	100.0%
470 Public Utility Services	36,861	36,551	32,408	36,551	36,596	100.1%	100.1%
480 Repairs & Maintenance	391	300	-	300	300	100.0%	100.0%
490 Miscellaneous	936	1,000	472	1,000	1,000	100.0%	100.0%
Total	48,030	47,595	37,163	47,595	46,552	97.8%	97.8%
Total Expenditures	<u>\$ 193,407</u>	<u>\$ 186,742</u>	<u>\$ 157,006</u>	<u>\$ 189,583</u>	<u>\$ 192,600</u>	103.1%	101.6%

Youth Sports - 513

This function 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 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
513 Youth Sports							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 20,141	\$ 24,373	\$ 15,401	\$ 24,373	\$ 21,143	86.7%	86.7%
120 Overtime	-	300	-	300	300	100.0%	100.0%
130 Special Pay	868	610	723	610	625	102.5%	102.5%
140 Retire/Term Cashout	420	-	-	-	-	n/a	n/a
Total	21,429	25,283	16,124	25,283	22,068	87.3%	87.3%
200 Benefits	9,550	10,102	7,185	10,327	10,151	100.5%	98.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
513 Youth Sports							
300 Operating Supplies							
310 Office & Oper Supplies	5,920	6,500	4,754	6,500	6,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	5,621	2,400	6,813	2,400	2,400	100.0%	100.0%
420 Communications	393	213	449	213	213	100.0%	100.0%
430 Trans & Training	-	100	-	100	100	100.0%	100.0%
490 Miscellaneous	2,062	700	2,075	700	700	100.0%	100.0%
Total	8,076	3,413	9,337	3,413	3,413	100.0%	100.0%
Total Expenditures	\$ 44,974	\$ 45,298	\$ 37,400	\$ 45,523	\$ 42,132	93.0%	92.6%

Beyond the Bell - 514

Budgeted in this function are dollars for the "Beyond the Bell", an after school program. Grants provide for program supplies and nutritional items for participants.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
514 Beyond the Bell							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 50,499	\$ 51,744	\$ 38,617	\$ 51,744	\$ 53,053	102.5%	102.5%
130 Special Pay	507	510	502	510	510	100.0%	100.0%
Total	51,006	52,254	39,119	52,254	53,563	102.5%	102.5%
200 Benefits	23,349	24,579	18,543	25,254	27,273	111.0%	108.0%
300 Operating Supplies							
310 Office & Oper Supplies	14,552	12,000	7,366	12,000	12,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	-	1,000	-	1,000	500	50.0%	50.0%
420 Communications	656	684	494	684	684	100.0%	100.0%
430 Trans & Training	156	500	-	500	500	100.0%	100.0%
Total	812	2,184	494	2,184	1,684	77.1%	77.1%
Total Expenditures	\$ 89,719	\$ 91,017	\$ 65,522	\$ 91,692	\$ 94,521	103.8%	103.1%

Slowpitch - 515

This function provides year round softball programs for adults.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
515 Slowpitch							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 35,688	\$ 22,500	\$ 13,357	\$ 22,500	\$ 22,500	100.0%	100.0%
340 Items Pchsd f/Resale	49,119	51,000	48,135	51,000	51,000	100.0%	100.0%
Total	84,807	73,500	61,492	73,500	73,500	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
515 Slowpitch							
400 Professional Svcs & Chgs							
410 Professional Services	26,665	32,000	26,276	32,000	32,000	100.0%	100.0%
440 Taxes & Assessments	405	1,000	2,360	1,000	1,000	100.0%	100.0%
490 Miscellaneous	3,371	4,000	2,985	4,000	4,000	100.0%	100.0%
Total	30,441	37,000	31,621	37,000	37,000	100.0%	100.0%
Total Expenditures	\$ 115,248	\$ 110,500	\$ 93,113	\$ 110,500	\$ 110,500	100.0%	100.0%

Athletics - 516

This function 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
516 Athletics							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 63,351	\$ 69,185	\$ 53,346	\$ 69,185	\$ 95,805	138.5%	138.5%
120 Overtime	89	500	574	500	500	100.0%	100.0%
130 Special Pay	139	-	133	-	-	n/a	n/a
Total	63,578	69,685	54,053	69,685	96,305	138.2%	138.2%
200 Benefits	22,712	24,514	18,291	24,504	25,751	105.0%	105.1%
300 Operating Supplies							
310 Office & Oper Supplies	17,778	17,000	16,671	17,000	17,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	19,920	20,000	11,304	20,000	20,000	100.0%	100.0%
430 Trans & Training	191	300	-	300	300	100.0%	100.0%
490 Miscellaneous	142	800	51	800	300	37.5%	37.5%
Total	20,254	21,100	11,355	21,100	20,600	97.6%	97.6%
Total Expenditures	\$ 124,322	\$ 132,300	\$ 100,370	\$ 132,290	\$ 159,656	120.7%	120.7%

Community Recreation - 519

The Community Recreation function 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
519 Community Recreation	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 128,676	\$ 114,173	\$ 119,268	\$ 114,173	\$ 140,336	122.9%	122.9%
130 Special Pay	868	910	723	910	925	101.6%	101.6%
140 Retire/Term Cashout	420	-	-	-	-	n/a	n/a
Total	129,964	115,083	119,991	115,083	141,261	122.7%	122.7%
200 Benefits	37,324	37,626	33,795	38,224	41,627	110.6%	108.9%
300 Operating Supplies							
310 Office & Oper Supplies	562	1,000	2,199	1,000	1,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	34,994	30,000	15,200	30,000	30,000	100.0%	100.0%
430 Trans & Training	-	200	-	200	200	100.0%	100.0%
490 Miscellaneous	950	1,300	24	1,300	1,300	100.0%	100.0%
Total	35,944	31,500	15,223	31,500	31,500	100.0%	100.0%
Total Expenditures	\$ 203,794	\$ 185,208	\$ 171,208	\$ 185,807	\$ 215,388	116.3%	115.9%

Lions Pool - 521

This function includes indoor swimming pool facilities and programs for the community year round.

Account 120 Overtime – Overtime 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
521 Lions Pool	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 200,220	\$ 208,539	\$ 166,894	\$ 208,539	\$ 205,219	98.4%	98.4%
120 Overtime	6,118	8,000	2,922	8,000	8,000	100.0%	100.0%
130 Special Pay	2,246	4,000	1,514	4,000	4,000	100.0%	100.0%
Total	208,584	220,539	171,330	220,539	217,219	98.5%	98.5%
200 Benefits	45,719	41,097	37,684	41,097	43,752	106.5%	106.5%
300 Operating Supplies							
310 Office & Oper Supplies	29,918	38,000	18,423	38,000	38,000	100.0%	100.0%
340 Items Pchsd for Resale	-	1,000	1,634	1,000	1,000	100.0%	100.0%
Total	29,918	39,000	20,056	39,000	39,000	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
521 Lions Pool							
400 Professional Svcs & Chgs							
420 Communications	4,371	3,540	2,672	3,540	3,074	86.8%	86.8%
440 Taxes & Assessments	494	600	1,639	600	600	100.0%	100.0%
470 Public Utility Services	85,565	86,184	56,112	86,184	86,184	100.0%	100.0%
480 Repairs & Maintenance	21,738	12,000	2,517	12,000	12,000	100.0%	100.0%
490 Miscellaneous	267	250	2,635	250	250	100.0%	100.0%
Total	112,435	102,574	65,575	102,574	102,108	99.5%	99.5%
Total Expenditures	<u>\$ 396,655</u>	<u>\$ 403,210</u>	<u>\$ 294,645</u>	<u>\$ 403,210</u>	<u>\$ 402,079</u>	99.7%	99.7%

Franklin Pool - 522

This function provides outdoor swimming to the community during the months of June, July and August.

Account 120 Overtime – Overtime 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
522 Franklin Pool							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 181,292	\$ 195,771	\$ 109,505	\$ 195,771	\$ 220,873	112.8%	112.8%
120 Overtime	300	300	-	300	300	100.0%	100.0%
130 Special Pay	1,045	1,150	966	1,150	1,150	100.0%	100.0%
140 Retire/Term Cashout	-	-	3,762	-	-	n/a	n/a
Total	182,637	197,221	114,233	197,221	222,323	112.7%	112.7%
200 Benefits	58,898	60,097	34,146	62,392	42,063	70.0%	67.4%
300 Operating Supplies							
310 Office & Oper Supplies	93	1,800	1,039	1,800	1,800	100.0%	100.0%
400 Professional Svcs & Chgs							
430 Trans & Training	-	200	-	200	200	100.0%	100.0%
490 Miscellaneous	1,848	2,400	1,395	2,400	2,400	100.0%	100.0%
Total	1,848	2,600	1,395	2,600	2,600	100.0%	100.0%
Total Expenditures	<u>\$ 243,475</u>	<u>\$ 261,717</u>	<u>\$ 150,813</u>	<u>\$ 264,013</u>	<u>\$ 268,786</u>	102.7%	101.8%

Aquatics - 523

This function helps to provide other outdoor swimming to the community during the months of June, July and August.

Account 120 Overtime – Overtime 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.

AQUATICS EXPENDITURE / REVENUE PROFILE

	2015 Actual	2016 Prelim	2017 Proposed
Lions			
Attendance	40,944	38,072	40,000
Expenditures	\$451,334	\$453,352	\$453,352
Revenue	\$147,712	\$112,871	\$165,550
% Self Supporting	33%	25%	37%
Net Cost / Participant	\$7.42	\$8.94	\$7.20
Franklin			
Attendance	35,965	29,942	33,000
Expenditures	\$298,500	\$251,804	\$251,804
Revenue	\$97,669	\$92,170	\$108,500
% Self Supporting	33%	37%	43%
Net Cost / Participant	\$5.58	\$5.33	\$4.34
Combined Total			
Attendance	76,909	68,014	73,000
Expenditures	\$749,834	\$705,156	\$705,156
Revenue	\$245,381	\$205,041	\$274,050
% Self Supporting	33%	29%	39%
Net Cost / Participant	\$6.56	\$7.35	\$5.91

	(1) 2015 Actual	(2) 2016 Amended Budget	(3) 2016 Actual 09/30/16	(4) 2016 Estimated Year-End	(5) 2017 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
523 Aquatics							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 792	\$ -	\$ 1,736	\$ -	\$ -	n/a	n/a
130 Special Pay	53	700	-	700	700	100.0%	100.0%
Total	846	700	1,736	700	700	100.0%	100.0%
200 Benefits	179	-	314	-	-	n/a	n/a
300 Operating Supplies							
310 Office & Oper Supplies	17,154	20,800	28,068	20,800	20,800	100.0%	100.0%
340 Items Pchsd f/Resale	19,175	14,500	9,173	14,500	14,500	100.0%	100.0%
Total	36,329	35,300	37,241	35,300	35,300	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
523 Aquatics	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
420 Communications	1,769	1,563	1,236	1,563	1,157	74.0%	74.0%
440 Taxes & Assessments	192	400	3,636	400	400	100.0%	100.0%
470 Public Utility Services	58,929	45,673	43,587	45,673	45,673	100.0%	100.0%
480 Repairs & Maintenance	11,935	3,000	1,275	3,000	3,000	100.0%	100.0%
Total	72,825	50,636	49,733	50,636	50,230	99.2%	99.2%
Total Expenditures	<u>\$ 110,179</u>	<u>\$ 86,636</u>	<u>\$ 89,024</u>	<u>\$ 86,636</u>	<u>\$ 86,230</u>	99.5%	99.5%

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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
531 Senior Activities	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	\$ 1,865	\$ 2,000	\$ 60	\$ 2,000	\$ 2,000	100.0%	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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
532 Senior Classes	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
300 Operating Supplies							
310 Office & Oper Supplies	\$ 4,709	\$ 2,500	\$ 4,022	\$ 2,500	\$ 2,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	26,217	18,000	13,068	18,000	18,000	100.0%	100.0%
Total Expenditures	<u>\$ 30,927</u>	<u>\$ 20,500</u>	<u>\$ 17,090</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	100.0%	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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
533 Harman Facility	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
440 Taxes & Assessments	\$ 149	\$ 200	\$ 416	\$ 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
534 Senior Day Care							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 33,466	\$ 30,357	\$ 28,248	\$ 30,357	\$ -	n/a	n/a
120 Overtime	-	-	70	-	-	n/a	n/a
130 Special Pay	-	-	40	-	-	n/a	n/a
Total	33,466	30,357	28,358	30,357	-	n/a	n/a
200 Benefits	5,388	5,006	4,277	5,006	-	n/a	n/a
300 Operating Supplies							
310 Office & Oper Supplies	8,117	8,000	4,078	8,000	8,000	100.0%	100.0%
400 Professional Svcs & Chgs							
420 Communications	391	206	161	206	206	100.0%	100.0%
490 Miscellaneous	749	200	25	200	200	100.0%	100.0%
Total	1,139	406	186	406	406	100.0%	100.0%
Total Expenditures	<u>\$ 48,110</u>	<u>\$ 43,770</u>	<u>\$ 36,789</u>	<u>\$ 43,770</u>	<u>\$ 8,406</u>	19.2%	19.2%

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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
535 Senior Foot Care							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 65	\$ 1,200	\$ 130	\$ 1,200	\$ 1,200	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	17,730	20,000	12,230	20,000	20,000	100.0%	100.0%
430 Trans & Training	1,496	1,500	794	1,500	1,500	100.0%	100.0%
490 Miscellaneous	2,398	2,500	215	2,500	2,500	100.0%	100.0%
Total	21,624	24,000	13,238	24,000	24,000	100.0%	100.0%
Total Expenditures	<u>\$ 21,689</u>	<u>\$ 25,200</u>	<u>\$ 13,369</u>	<u>\$ 25,200</u>	<u>\$ 25,200</u>	100.0%	100.0%

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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
537 Senior Tours							
300 Operating Supplies							
310 Office & Oper Supplies	\$ 3,998	\$ 1,800	\$ 5,688	\$ 1,800	\$ 1,800	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	213,238	300,000	171,507	300,000	300,000	100.0%	100.0%
Total Expenditures	<u>\$ 217,236</u>	<u>\$ 301,800</u>	<u>\$ 177,195</u>	<u>\$ 301,800</u>	<u>\$ 301,800</u>	100.0%	100.0%

Senior Programs Administration - 538

This function plans, directs, and administers senior programs to individuals who are 55 years of age or older.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
538 Senior Programs Admin							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 137,155	\$ 155,758	\$ 72,121	\$ 155,758	\$ 126,785	81.4%	81.4%
120 Overtime	1,324	-	238	-	-	n/a	n/a
130 Special Pay	718	750	1,647	750	750	100.0%	100.0%
140 Retire/Term Cashout	22,316	-	339	-	-	n/a	n/a
Total	161,513	156,508	74,345	156,508	127,535	81.5%	81.5%
200 Benefits	48,203	52,693	23,386	57,980	70,380	133.6%	121.4%
300 Operating Supplies							
310 Office & Oper Supplies	11,054	16,500	6,135	16,500	16,500	100.0%	100.0%
340 Items Pchsd for Resale	441	1,000	41	1,000	1,000	100.0%	100.0%
340 Items Pchsd for Resale	-	-	1,321	-	-	n/a	n/a
Total	11,495	17,500	7,498	17,500	17,500	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	21,781	21,500	12,582	21,500	21,500	100.0%	100.0%
420 Communications	5,632	7,216	3,997	7,216	7,874	109.1%	109.1%
430 Trans & Training	78	170	-	170	170	100.0%	100.0%
470 Public Utility Services	34,004	41,716	26,140	41,716	40,769	97.7%	97.7%
480 Repairs & Maintenance	18,345	14,100	18,091	14,100	14,100	100.0%	100.0%
490 Miscellaneous	7,466	7,500	6,610	7,500	7,500	100.0%	100.0%
Total	87,307	92,202	67,421	92,202	91,913	99.7%	99.7%
Total Expenditures	<u>\$ 308,518</u>	<u>\$ 318,903</u>	<u>\$ 172,650</u>	<u>\$ 324,190</u>	<u>\$ 307,328</u>	96.4%	94.8%

Park Maintenance - 541

This function provides administration and 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	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
541 Park Maintenance	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 547,868	\$ 545,641	\$ 427,309	\$ 545,641	\$ 552,170	101.2%	101.2%
120 Overtime	9,486	4,000	2,847	4,000	4,000	100.0%	100.0%
130 Special Pay	7,458	7,335	6,842	7,335	7,368	100.5%	100.5%
140 Retire/Term Cashout	2,087	1,500	40,830	1,500	1,500	100.0%	100.0%
Total	566,898	558,476	477,830	558,476	565,038	101.2%	101.2%
200 Benefits	222,841	248,464	179,114	238,801	244,419	98.4%	102.4%
300 Operating Supplies							
310 Office & Oper Supplies	142,462	131,000	129,053	131,000	131,000	100.0%	100.0%
320 Fuel	49,274	45,000	33,280	45,000	45,000	100.0%	100.0%
350 Small Tools & Equip	22	-	649	-	-	n/a	n/a
Total	191,758	176,000	162,982	176,000	176,000	100.0%	100.0%
400 Professional Svcs & Chgs							
420 Communications	1,489	1,029	2,441	1,029	1,029	100.0%	100.0%
440 Taxes & Assessments	2,754	3,200	568	3,200	3,200	100.0%	100.0%
450 Oper Rentals & Leases	-	250	-	250	250	100.0%	100.0%
470 Public Utility Services	385,671	327,264	310,214	327,264	327,264	100.0%	100.0%
480 Repairs & Maintenance	162,436	146,000	152,851	146,000	155,608	106.6%	106.6%
490 Miscellaneous	911	975	5,374	975	975	100.0%	100.0%
Total	553,261	478,718	471,447	478,718	488,326	102.0%	102.0%
Transfers Out	75,000	75,000	56,250	75,000	75,000	100.0%	100.0%
Total Expenditures	<u>\$ 1,609,759</u>	<u>\$ 1,536,657</u>	<u>\$ 1,347,623</u>	<u>\$ 1,526,994</u>	<u>\$ 1,548,783</u>	100.8%	101.4%

Ballfield Maintenance - 542

This function reports the wages/benefits for approximately 10 temporary employee(s) whose responsibility is to maintain the various ballfields. In addition, there is budget for some maintenance supplies.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
542 Ballfield Maintenance	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 77,898	\$ 85,778	\$ 65,445	\$ 85,778	\$ 87,640	102.2%	102.2%
120 Overtime	2,686	500	2,666	500	500	100.0%	100.0%
130 Special Pay	417	-	400	-	-	n/a	n/a
Total	81,001	86,278	68,511	86,278	88,140	102.2%	102.2%
200 Benefits	25,906	25,592	20,220	24,442	16,929	66.1%	69.3%
300 Operating Supplies							
310 Office & Oper Supplies	15,081	21,500	18,017	21,500	21,500	100.0%	100.0%
400 Professional Svcs & Chgs							
420 Communications	2,064	1,678	1,502	1,678	1,678	100.0%	100.0%
Total Expenditures	<u>\$ 124,052</u>	<u>\$ 135,048</u>	<u>\$ 108,250</u>	<u>\$ 133,897</u>	<u>\$ 128,247</u>	95.0%	95.8%

Parks Administration - 543

Administration provides support services and coordinates all funds and operations of the other functions in the division. It 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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
543 Parks Administration							
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 159,704	\$ 164,266	\$ 123,496	\$ 164,266	\$ 171,886	104.6%	104.6%
130 Special Pay	500	-	-	-	-	n/a	n/a
140 Retire/Term Cashout	-	-	2,313	-	-	n/a	n/a
Total	160,204	164,266	125,809	164,266	171,886	104.6%	104.6%
200 Benefits	46,098	47,552	36,114	48,452	52,043	109.4%	107.4%
300 Operating Supplies							
310 Office & Oper Supplies	5,091	4,000	2,229	4,000	4,000	100.0%	100.0%
400 Professional Svcs & Chgs							
410 Professional Services	167,683	174,359	175,722	174,359	193,722	111.1%	111.1%
420 Communications	17,400	18,413	15,926	18,413	20,904	113.5%	113.5%
430 Trans & Training	481	1,400	21	1,400	1,400	100.0%	100.0%
450 Rentals & Leases	55,661	57,053	42,791	57,053	58,479	102.5%	102.5%
490 Miscellaneous	144,881	147,025	110,774	147,025	150,536	102.4%	102.4%
Total	386,106	398,250	345,234	398,250	425,041	106.7%	106.7%
600 Capital Outlay							
640 Machinery & Equipment	8,013	-	-	-	-	n/a	n/a
Transfers Out	1,064,050	978,400	519,200	978,400	1,015,610	103.8%	103.8%
Total Expenditures	<u>\$ 1,669,562</u>	<u>\$ 1,592,468</u>	<u>\$ 1,028,586</u>	<u>\$ 1,593,368</u>	<u>\$ 1,668,581</u>	104.8%	104.7%

Parks Maintenance Administration - 547

Budgeted here are the power expenses associated with the soccer fields at 40th Avenue and Powerhouse.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
547 Parks Maintenance Admin							
400 Professional Svcs & Chgs							
470 Public Utility Services	\$ 645	\$ 705	\$ 532	\$ 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	2016	2016	2016	2017	% Chng	% Chng
Revenue	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$ 530,607	\$ 535,902	\$ 535,902	\$ 535,902	\$ 605,689	113.0%	113.0%
310 Taxes	2,956,085	2,659,400	1,516,801	2,659,400	2,629,900	98.9%	98.9%
330 Intergov't Revenue	76,982	90,400	49,897	90,400	93,100	103.0%	103.0%
340 Chrgs f/Goods & Svcs	845,795	1,025,665	728,694	1,025,665	1,025,665	100.0%	100.0%
360 Miscellaneous Revenues	217,161	230,500	171,612	230,500	230,500	100.0%	100.0%
390 Other Financing Sources	13,999	55,000	-	55,000	55,000	100.0%	100.0%
Transfers In	1,449,559	1,450,000	960,051	1,490,700	1,513,060	104.3%	101.5%
Total Revenues	<u>\$6,090,188</u>	<u>\$6,046,867</u>	<u>\$3,962,956</u>	<u>\$6,087,567</u>	<u>\$6,152,914</u>	101.8%	101.1%

PUBLIC WORKS
2017 BUDGET NARRATIVE

PARKS & RECREATION CAPITAL - 331

*Director of Public Works
Parks & Recreation Manager*

*Scott Schafer
Ken Wilkinson*

DEFINITION

The purpose of Fund 331 Capital Improvements is the acquisition of property and equipment and development and/or rehabilitation of parks and facilities.

There were a number of major capital projects completed in 2016.

- Southwest Rotary Basketball Court - Randall Park – donated funds and Parks Capital funds
- Sunrise Rotary Picnic Shelters at Randall Park – donated funds and Parks Capital funds
- Milroy Park Restroom
- Randall Park Restroom – RCO funds and Parks Capital funds
- Larson Park Walkway Renovation – donated funds and staff labor

Capital projects in process for the remainder of 2016 are as follows:

- Construction of a storage facility at Kiwanis Park/Gateway Sports Complex
- Construction of a new restroom at Gardner Park

This budget includes the additional transfer of \$750,000 in 2016 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.

Project	Amount	Other Revenue Source	Amount
SOZO land (carryforward)	\$ 902,000	Bond proceeds in beginning balance	\$ 902,000
Randall Park West Parking Lot	150,000	RCO Grant Randall Park	356,207
Randall Park East Parking Lot	150,000	Randall Park Community Foundation	150,000
Randall Park 2nd Restroom	150,000		506,207
Randall Park Bridge	50,000		
Randall Park Subtotal	500,000	Washington Fruit Donation	50,000
		REET 1 Transfer	55,000
YPAL	104,000	REET 1 Transfer	45,000
HBCC (see related Strategic Init)	45,000		150,000
YPAL/HBCC Subtotal	149,000		
		Parks to Parks Capital	470,610
Gardner Park Playground	115,000		
Lions Pool Filter	150,000		\$ 2,028,817
Cherry Park Playground	85,000		
Other Projects Subtotal	350,000		
Contingency	130,000		
Total	\$ 2,031,000		

Strategic Initiatives

The first budgeted initiative for this department was to establish a 5-year Capital Plan for the SECC facility and have budget approval of \$30,000 per year to address the identified capital repair/replacements using REET 1 funds in Parks Capital. The second initiative was for the Parks capital projects in the amount of \$2,031,000.

Strategic Initiatives can be found in further detail in the Preliminary Budget Summary / Strategic Initiatives section.

Function(s): 545.

BUDGET SUMMARY

Dept 331 Parks & Rec Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
545 Capital Improvement	\$ 2,575,977	\$ 3,344,049	\$ 2,885,902	\$ 3,342,406	\$ 2,031,000	60.7%	60.8%
Rev Summary By Type							
330 Intergov't Revenue	-	-	152,805	143,793	356,207	n/a	17.5%
360 Miscellaneous Revenues	183,009	50,000	60,600	70,500	200,000	400.0%	9.8%
390 Other Financing Sources	5,000,000	-	-	-	-	n/a	n/a
Transfers In	950,000	458,400	329,200	558,400	570,610	124.5%	102.2%
Total Revenues	<u>6,133,009</u>	<u>508,400</u>	<u>542,605</u>	<u>772,693</u>	<u>1,126,817</u>	221.6%	145.8%
Fund Balance							
Beginning Balance	253,224	3,810,256	3,810,256	3,810,256	1,240,543	32.6%	32.6%
Revenues Less Expenditures	<u>3,557,032</u>	<u>(2,835,649)</u>	<u>(2,343,297)</u>	<u>(2,569,713)</u>	<u>(904,183)</u>	31.9%	35.2%
Ending Balance	<u>\$ 3,810,256</u>	<u>\$ 974,607</u>	<u>\$ 1,466,959</u>	<u>\$ 1,240,543</u>	<u>\$ 336,360</u>	34.5%	27.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	%
Exp Summary By Type	Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Operating Supplies	\$ 3,030	\$ -	\$ -	\$ -	\$ -	n/a	n/a
400 Professional Svcs & Chgs	37,037	-	-	-	-	n/a	n/a
600 Capital Outlay	2,232,449	3,344,049	2,885,902	3,342,406	2,031,000	60.7%	100.0%
700 Debt Service Principal	294,461	-	-	-	-	n/a	n/a
800 Debt Service Int/Other	9,000	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 2,566,977</u>	<u>\$ 3,344,049</u>	<u>\$ 2,885,902</u>	<u>\$ 3,342,406</u>	<u>\$ 2,031,000</u>	60.7%	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)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
545 Capital Improvement	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Operating Supplies							
350 Small Tools & Equip	\$ 3,030	\$ -	\$ -	\$ -	\$ -	n/a	n/a
400 Professional Svcs & Chgs							
410 Professional Services	37,037	-	-	-	-	n/a	n/a
600 Capital Outlay							
610 Land	1,669,433	-	-	-	932,000	n/a	n/a
630 Impr Other Than Bldg	28,198	508,463	153,110	-	400,000	78.7%	n/a
650 Construction Projects	534,819	2,835,586	2,732,792	3,342,406	699,000	24.7%	20.9%
Total	2,232,449	3,344,049	2,885,902	3,342,406	2,031,000	60.7%	60.8%
700 Debt Service Principal	294,461	-	-	-	-	n/a	n/a
800 Debt Service Int/Other	9,000	-	-	-	-	n/a	n/a
Total Expenditures	<u>\$ 2,575,977</u>	<u>\$ 3,344,049</u>	<u>\$ 2,885,902</u>	<u>\$ 3,342,406</u>	<u>\$ 2,031,000</u>	60.7%	60.8%

Revenue

Revenues consist of state grants for Randall Park improvements, contributions and interfund distributions.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015	2016	2016	2016	2017	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 253,224	\$ 3,810,256	\$ 3,810,256	\$ 3,810,256	\$ 1,240,543	32.6%	32.6%
330 Intergov't Revenue	-	-	152,805	143,793	356,207	n/a	17.5%
360 Miscellaneous Revenues	183,009	50,000	60,600	70,500	200,000	400.0%	9.8%
390 Other Financing Sources	5,000,000	-	-	-	-	n/a	n/a
Transfers In	950,000	458,400	329,200	558,400	570,610	124.5%	28.1%
Total Revenues	<u>\$ 6,386,233</u>	<u>\$ 4,318,656</u>	<u>\$ 4,352,861</u>	<u>\$ 4,582,949</u>	<u>\$ 2,367,360</u>	54.8%	116.6%

PUBLIC WORKS
2017 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.

Function(s): 518.

PERFORMANCE STATISTICS

Cemetery	2015 Actual	2016 Prelim	20167 Proposed Budget
Yearly Number of Burials	85	63	65
Number of Acres to be Maintained	60	60	60

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Amended Budget	2017 Proposed Budget
8818	Parks Maintenance Specialist	2.00	2.00	2.00
Total Personnel ⁽¹⁾		2.00	2.00	2.00

(1) Cemetery (144) funds .60 FTE's in Public Works Administration (560)

BUDGET SUMMARY

Dept 144 Cemetery	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
Exp Summary By Service Unit	2015 Actual	Amended Budget	Actual 09/30/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
518 Cemetery	\$ 281,178	\$ 274,712	\$ 199,667	\$ 273,212	\$ 280,957	102.3%	102.8%
Rev Summary By Type							
340 Chrgs f/Goods & Svcs	129,292	130,950	89,080	121,150	125,950	96.2%	104.0%
360 Miscellaneous Revenues	133,047	132,000	90,000	132,000	157,000	118.9%	118.9%
Total Revenues	<u>262,339</u>	<u>262,950</u>	<u>179,080</u>	<u>253,150</u>	<u>282,950</u>	107.6%	111.8%
Fund Balance							
Beginning Balance	56,377	37,538	37,538	37,538	17,476	46.6%	46.6%
Revenues Less Expenditures	(18,839)	(11,762)	(20,587)	(20,062)	1,993	16.9%	9.9%
Ending Balance	<u>\$ 37,538</u>	<u>\$ 25,776</u>	<u>\$ 16,951</u>	<u>\$ 17,476</u>	<u>\$ 19,468</u>	75.5%	111.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	%
	2015	Amended	Actual	Estimated	Projected	from	of
<u>Exp Summary By Type</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>Total</u>
100 Salaries & Wages	\$ 140,068	\$ 128,128	\$ 89,811	\$ 128,128	\$ 128,439	100.2%	45.7%
200 Personnel Benefits	51,275	50,739	36,226	50,739	52,001	102.5%	18.5%
Sub-Total Salaries & Benefits	191,342	178,867	126,037	178,867	180,439	100.9%	64.2%
300 Operating Supplies	18,258	20,200	13,146	18,700	20,200	100.0%	7.2%
400 Professional Svcs & Chgs	71,577	75,646	60,483	75,646	80,318	106.2%	28.6%
Total Expenditures	<u>\$ 281,178</u>	<u>\$ 274,712</u>	<u>\$ 199,667</u>	<u>\$ 273,212</u>	<u>\$ 280,957</u>	102.3%	100.0%

EXPLANATORY NARRATIVE

Cemetery - 518

This function provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

Account 120 Overtime – Overtime 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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
<u>518 Cemetery</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/16</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
Expenses							
100 Salaries & Wages							
110 Salaries and Wages	\$ 109,223	\$ 122,422	\$ 85,737	\$ 122,422	\$ 122,823	100.3%	100.3%
120 Overtime	4,757	3,460	1,992	3,460	3,460	100.0%	100.0%
130 Special Pay	2,296	2,246	2,083	2,246	2,156	96.0%	96.0%
140 Retire/Term Cashout	23,792	-	-	-	-	n/a	n/a
Total	140,068	128,128	89,811	128,128	128,439	100.2%	100.2%
200 Personnel Benefits	51,275	50,739	36,226	50,739	52,001	102.5%	102.5%
300 Operating Supplies							
310 Office & Oper Supplies	5,365	7,000	5,905	7,000	7,000	100.0%	100.0%
320 Fuel	3,101	3,500	1,539	2,000	3,500	100.0%	175.0%
340 Items Pchsd f/Resale	9,191	9,000	5,592	9,000	9,000	100.0%	100.0%
350 Small Tools & Equip	601	700	110	700	700	100.0%	100.0%
Total	18,258	20,200	13,146	18,700	20,200	100.0%	108.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
518 Cemetery	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
400 Professional Svcs & Chgs							
410 Professional Services	26,370	28,489	23,490	28,489	29,870	104.8%	104.8%
420 Communications	2,621	2,631	1,752	2,631	1,694	64.4%	64.4%
440 Taxes & Assessments	1,669	3,000	703	3,000	3,000	100.0%	100.0%
470 Public Utility Services	11,353	15,425	7,688	15,425	15,425	100.0%	100.0%
480 Repairs & Maintenance	12,074	8,000	13,291	8,000	11,807	147.6%	147.6%
490 Miscellaneous	17,491	18,101	13,559	18,101	18,522	102.3%	102.3%
Total	71,577	75,646	60,483	75,646	80,318	106.2%	106.2%
Total Expenditures	<u>\$281,178</u>	<u>\$274,712</u>	<u>\$199,667</u>	<u>\$273,212</u>	<u>\$280,957</u>	102.3%	102.8%

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)
		2016	2016	2016	2017	% Chng	% Chng
	2015	Amended	Actual	Estimated	Projected	from	from
Revenue	Actual	Budget	09/30/16	Year-End	Budget	2 to 5	4 to 5
Beginning Balance	\$ 56,377	\$ 37,538	\$ 37,538	\$ 37,538	\$ 17,476	46.6%	46.6%
340 Chrgs f/Goods & Svcs	129,292	130,950	89,080	121,150	125,950	96.2%	104.0%
360 Miscellaneous Revenues	133,047	132,000	90,000	132,000	157,000	118.9%	118.9%
Total Revenues	<u>\$318,716</u>	<u>\$300,488</u>	<u>\$216,618</u>	<u>\$290,688</u>	<u>\$300,426</u>	100.0%	103.3%

Cemetery Trust Fund 610 – See Finance and Budget Narratives.



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 1st 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 Grouping: This category is used to analyze budget performance based on the general purpose of the Fund – i.e. operations, 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.

Function		Accounting	Operational	City
/ Fund	Fund / Dept. Name	Fund Type	Department	Grouping
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
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
210	Environmental Planning	General	Community Development	Gen Gov't
220	Code Administration	General	Community Development	Gen Gov't
221	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
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

Function / Fund	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Grouping
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

Function / Fund	Fund / Dept. Name	Accounting Fund Type	Operational Department	City 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 and reserve balances.
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 function (program) and a revenue summary by source (Basic Account/Subaccount or BASUB) and function. (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 functions; the City's recognized activity centers. The functions 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 the City'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 represents a broad range of service priorities and financial policies for the City. Accordingly, the planning, preparation, and adoption of the City budget has incorporated the legislative fiscal priorities set by the Council in the Strategic Planning process.

In addressing these legislative priorities, the budget meets the following objectives:

- Presents a balanced spending plan for operating and capital budgets within existing resources.
- Maintains municipal service level priorities and programs as determined by the City Council.
- Considers and implements appropriate options to either increase resources or reduce expenditures where necessary to meet critical needs and to reduce projected budget deficits or operating subsidies.
- Ensures that departmental budgets are in compliance with the uniform set of guidelines issued by the City Manager, and with the Financial Policies approved by Council.
- Maintains operating fund cash flow reserve levels, and allocates sufficient funds for non-discretionary fixed and mandated cost increases.
- Examines the impact of changing local economic conditions and examines opportunities or economic growth which could affect both operating revenues and expenditures.
- Incorporates in progressive phases, the Six-Year Capital Facilities Plan for capital facility/infrastructure projects.
- Evaluates proposals for increasing productivity and performance to minimize future staff and rate increases and reduces expenses wherever possible.
- Incorporates critical Council legislative priorities set by the Council through the Strategic Planning process.

Budget and Strategic Initiative performance is regularly monitored and periodically reported through quarterly and "as needed" reports to the City Manager and City Council.



MEMORANDUM

To: All Department Directors
All Division Managers
All Administrative Support Staff

From: Cliff Moore, City Manager

Date: July 18, 2016

RE: Fiscal Year 2017 Budget Guidelines

The purpose of these instructions is to communicate the process we will be using to develop the FY 2017 budget. We will be considering key strategies, priorities, and objectives with the overall goal of allocating resources to meet the following strategic priorities of the City Council:

- ❖ Economic Development
- ❖ Public Safety
- ❖ Neighborhood and Community Building
- ❖ Public Trust and Accountability
- ❖ Partnership Development

The following key principles will be observed as we prepare the City's FY 2017 budget and a new five-year financial plan.

- The City must adopt a balanced budget that is fiscally prudent and sustainable. 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.
- Departments prepare concise business plans that describe how goals, objectives, and key intended outcomes will advance the City's five strategic priorities and the 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. To save travel expenses, identify training that can be brought "in house", maximizing the use of the City's training facility.
- 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.
 - As possible, any proposal for additional budget authority for staff or programs should come with proposed reductions in other areas.

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 along with Staffing and Payroll Budget Sheets (Target date July 15)* – Distributed to all Department Heads and Division Managers by Finance.
- Step 2: *Budget Training Sessions (Target date week of July 18)* – All managers, directors and those involved in the budget preparation process are encouraged to attend. Training on how to complete the Staffing and Payroll budgets and Excel budget sheets.
- Step 3: *Year-End Estimate and Next Year's Proposed Revenue and Expenditure Budgets Submitted (Target date July 29)* – 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 4: *Review and Discussion of the 2017 Draft Strategic Initiatives (Concepts Due to Finance August 3)* – Discuss with City Manager at next Department Head meeting
- Step 5: *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 6: *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 7: *2017 Preliminary Budget Executive Summary is Prepared and Submitted to Council* – This will include summary information at the fund level with the full write-up of policy issues incorporated into a preliminary budget summary. This is targeted to be submitted to Council by October 18.
- Step 8: *Budget Narratives* – Each department/division will prepare their budget narratives including statistical data for inclusion in the Adopted Budget document. Updates will be allowed for last minute changes due to public or Council input. Submit to Finance by December 1.
- Step 9: *Public Budget Hearings* – 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.) A final public hearing is held at the first meeting in December.
- Step 10: *Final Council Budget Review Meeting*– To prepare for Public Hearing, the City Manager and the Finance Department summarize any changes from the preliminary budget.
- Step 11: *Council Passes Ordinance* – The ordinance approving the 2017 Budget is passed at the first or second Council meeting in December.
- Step 12: *Prepare the 2017 Adopted Budget document (Targeted for mid-January)* – Finance will finalize the budget documents and publish the Adopted Budget.



GLOSSARY

Accounting System – The total structure of records and procedures designed to discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds or organizational components. .

Accrual Basis– The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements

Ad Valorem Taxes – A tax levied on the assessed value of real property.

Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Ordinance – An official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes.

Audit – An examination to determine the accuracy and validity of records and reports or the conformity of procedures with established policies. Key points of an audit are 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
- Evaluate the effectiveness of controls over public resources

Balance Sheet – The basic financial statement which discloses the assets, liabilities, deferred inflows/outflows and fund balance in conformity with GAAP.

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 a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

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 – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term is also sometimes used to denote the officially approved expenditure ceilings under which a government and its departments operate.

Capital Assets – Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. 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 which result in the acquisition of or addition to capital assets. A capital asset has a useful life of more than one year and a 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 or improvement of a building, facility, or utility plant, and often crosses budget years.

Capital Project Funds – Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. Excludes those financed by proprietary funds.

Cash Basis – A basis of accounting under which transactions are recognized only when cash is received or disbursed.

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 – Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Deferred Inflow of Resources – An acquisition of net assets by the government that is applicable to a future reporting period

- Accumulated increase in fair value of hedging derivatives.
- Deferred service concession arrangement receipts.
- Grants received in advance.
- Deferred gain on refunding.
- Sale of future revenues.
- Special assessments.
- Deferred inflows related to pensions.
- Property taxes received and receivable for next year's property tax levy (or any other imposed nonexchange transactions).
- Assets recorded in governmental funds before the revenue is available (e.g., courts receivables, etc.).

Deferred Outflow of Resources – A consumption of net assets by the government that is applicable to a future reporting period.

- Accumulated decrease in fair value of hedging derivatives.
- Grants paid in advance.
- Deferred loss on refunding.
- Deferred outflows related to pensions.

Deficit – (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period. .

Department – Operating Departments within the City of Yakima are: City Administration, Legal, Human Resources, Municipal Court, Finance, Community Development, Police, Fire, Airport, Utilities & Engineering, and Public Works.

Division – A unit designation representing a category of activity within an operational department, usually with a separate manager.

Enterprise Funds – Proprietary fund type used to report an activity for which a fee is charged to an external user for goods or services.

Expenditures – Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs, which require the use of current assets. Expenditures are categorized within the City by the type of activity, such as Salaries or Supplies.

Full Faith and Credit – A pledge of the general taxing power of a government for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – The difference between assets, liabilities and deferred inflows reported in a governmental fund.

GAAP – See Generally Accepted Accounting Principles.

General Fund – Fund used to account for and report all financial resources not accounted for and reported in another fund.

General Government – This designation refers to General, Parks and Recreation, and Street Funds. These funds are supported in part by property tax, sales tax and utility tax.

General Long-Term Debt – Debt with a maturity of more than one year after the date of issuance. Long-term debt is to be repaid from governmental funds. This includes special assessment debt for which the government is obligated in some manner.

General Obligation Bonds – Bonds for the payment of which the full faith and credit of the issuing government are pledged, these bonds are then called 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 and guidelines for financial accounting and reporting which govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time and include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Grant – External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility. 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 – A fund 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.

Liability – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances. .

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Basis – Basis of accounting according to which (a) revenues are recognized in the accounting period of which they become available and measurable, and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for interest that has not matured on general long-term debt and certain similar accrued obligations, which should be recognized when due.

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– As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). 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 – Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Program Revenue – Revenues reported in the government-wide statement of activities that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues. If related to a grant, these revenues may be considered match and/or directly applies to grant expenditures.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds provide goods or services to the general public for a fee. Internal service funds account for goods and services provided by one department or agency to another department or agency of the governmental unit (or to other governmental units) on a cost-reimbursement basis.

Reserve – A portion of fund equity reserved for some future use and thus, not available for appropriation or expenditure. Also used synonymously with Fund Balance.

Revenue – Revenue is an increase in assets or decrease in liabilities caused by the provision of services or products to customers. Under the accrual basis of accounting, revenue is usually recognized when goods are shipped or services delivered to the customer.

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, in prior years, represented a sub-department.

Special Revenue Funds – Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Tax Rate Limit – The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

ABBREVIATIONS & ACRONYMS

ACH – Automated Clearing House	CISD – Critical Incident Stress Debriefing
ADA – Americans with Disabilities Act	CJST – Criminal Justice State Tax
AFSCME – American Federation of State, County and Municipal Employees	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	DAY Downtown Association of Yakima
BASUB – Basic Account/Subaccount	DEA – Drug Enforcement Agency
BE – Built Environment	DID – Drainage Improvement District (Stormwater)
BOD – Biochemical Oxygen Demand	DOC – Department of Corrections
CBD – Central Business District	DOJ – Department of Justice
CBDO – Community Based Development Organization	DOT – Department of Transportation
CCTV – Closed Circuit Television	DUI – Driving Under the Influence
CDBG – Community Development Block Grant	DWI – Driving While Intoxicated
CDY – Committee for Downtown Yakima or	DYBID – Downtown Yakima Business Improvement District
CED – Community & Economic Development	DYFI – Downtown Yakima Futures Initiative
CEO – Chief Executive Officer	EAP – Employee Assistance Program
CERB – Community Economic Revitalization Board	EBMS – Employee Management Benefit Service
CHDO – Community Housing Development Organization	ED – Economic Development
Chng – Change	EEOC – Equal Employment Opportunity Commission
Chrg - Charge	EMS – Emergency Medical Services
CIP – Capital Improvement Program or Construction in Progress	EMT – Emergency Medical Technician
CIPP – Cured in Place Pipe	ERP – Enforcement Response Plan or Enterprise Resource Planning (Cayenta)
	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 (employee)
 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
 NCDC – Neighborhood Community Development Committee
 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, 1st Quarter %
 REET 2 – Real Estate Excise Tax, 2nd Quarter %
 RMS – Records Management System
 RSPG – Regional Stormwater Policy Group
 SAO – State Auditor’s Office
 SCBA – Self Contained Breathing Apparatus
 SECC – South East Community Center
 SEPA – State Environmental Policy Act
 SERP – State Environmental Review Process
 SIED – Supporting Investments in Economic Development
 SIU – Significant Industrial Users
 SRF – State Revolving Fund
 STIP – Six Year Transportation Improvement Program
 SWAT – Special Weapons and Tactics
 TAMS – Time and Attendance Management System

TBD – Transportation Benefit District or To Be Determined
 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

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, raising to \$750 for 2017, while Transit was \$2,900 in 2015, decreasing to \$2,000 in 2016 and \$1,500 in 2017. (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 13.4% as of 7/1/17 (or 6.7% in 2017). Medical insurance rates increased an average of about 20.6% overall, however there was a wide fluctuation in the components, with employee only premiums increasing by about 12.4%, but dependent unit premiums increasing by 28%. Dental insurance experienced an increase of 7.3%. 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. All of these changes net to about a 10.0% 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

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.

In 2004 the City changed reporting methods with the adoption of GASB 34. GASB 34 reporting rules addressed many of the shortcomings of traditional governmental financial reporting. They require annual financial statements to be more accessible and contain comprehensive information that can be used to assess a government's long-term, total financial condition.

Under the new rules, governments continue to provide information for major funds. However, they now also provide *government-wide statements* that are prepared using full accrual accounting.

The government-wide statements look at government from an economic perspective, which views government as a single economic unit, not just a collection of separate funds. They use a single

basis of accounting - full accrual - so that all revenues and all expenses in a fiscal year are reported. That includes all measurable assets and liabilities, both short-term and long-term, financial and capital, whether they support governmental activities or fee-for-service activities.

For the first time, financial statements report information about all capital assets, including infrastructure assets like roads and bridges.

The government-wide statements gave users the information they need to answer the following questions:

- What is the full cost of the services provided by government?
- Does the government have sufficient resources to meet future obligations?
- Does the government have a surplus or deficit?
- Is the government's overall debt increasing, placing a burden on future taxpayers?
- How much does the government spend to maintain roads and bridges?
- Are a government's recreational facilities self-supporting or do they require funding from general taxes?
- Is a government paying for police patrols with money collected from utility customers?

In sum, the new reporting guidelines provide better information to help policymakers and the public better determine their taxing and spending priorities.

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.

2016 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.....	11
Rank in Size – County	1
Population	93,410
Assessed Valuation	\$5,831,302,790
City Employees (Full-time Equivalents).....	762.85
Election and Voter Registration	
Number of Precincts.....	59
Number of Registered Voters	39,702

PROPERTY TAX LEVY

Regular Levy	\$18,006,396
--------------------	--------------

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	402.55
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, Harman Center, Henry Beauchamp Community 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.....	5,215
Regulatory Licenses – Varies from \$11.00 to \$1,000.....	484

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	100
Number of Non-Commissioned Personnel	<u>4</u>
Total Number of Fire Personnel	104

POLICE PROTECTION

Commissioned Police Personnel	147
Non-Commissioned Police Personnel.....	<u>47</u>
Total Number of Police Personnel	194
Number of Calls for Service	156 / 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	\$32.04
96 Gallon Cart	\$36.64
Yard Waste	
96 Gallon Cart	\$29.64
Irrigation (per square foot)	\$0.0352

WATER / WASTEWATER CUSTOMER BASE

Water (Inside the City)	19,457
Water (Outside the City	<u>101</u>
Total Water Customers	19,588
Wastewater Residential (Inside the City)	27,598
Wastewater Residential (Outside the City)	54
Wastewater Commercial.....	<u>2,304</u>
Total Wastewater Customers.....	29,956
Irrigation Customers	14,000

* For informational purposes only – not intended for official or legal purposes.

