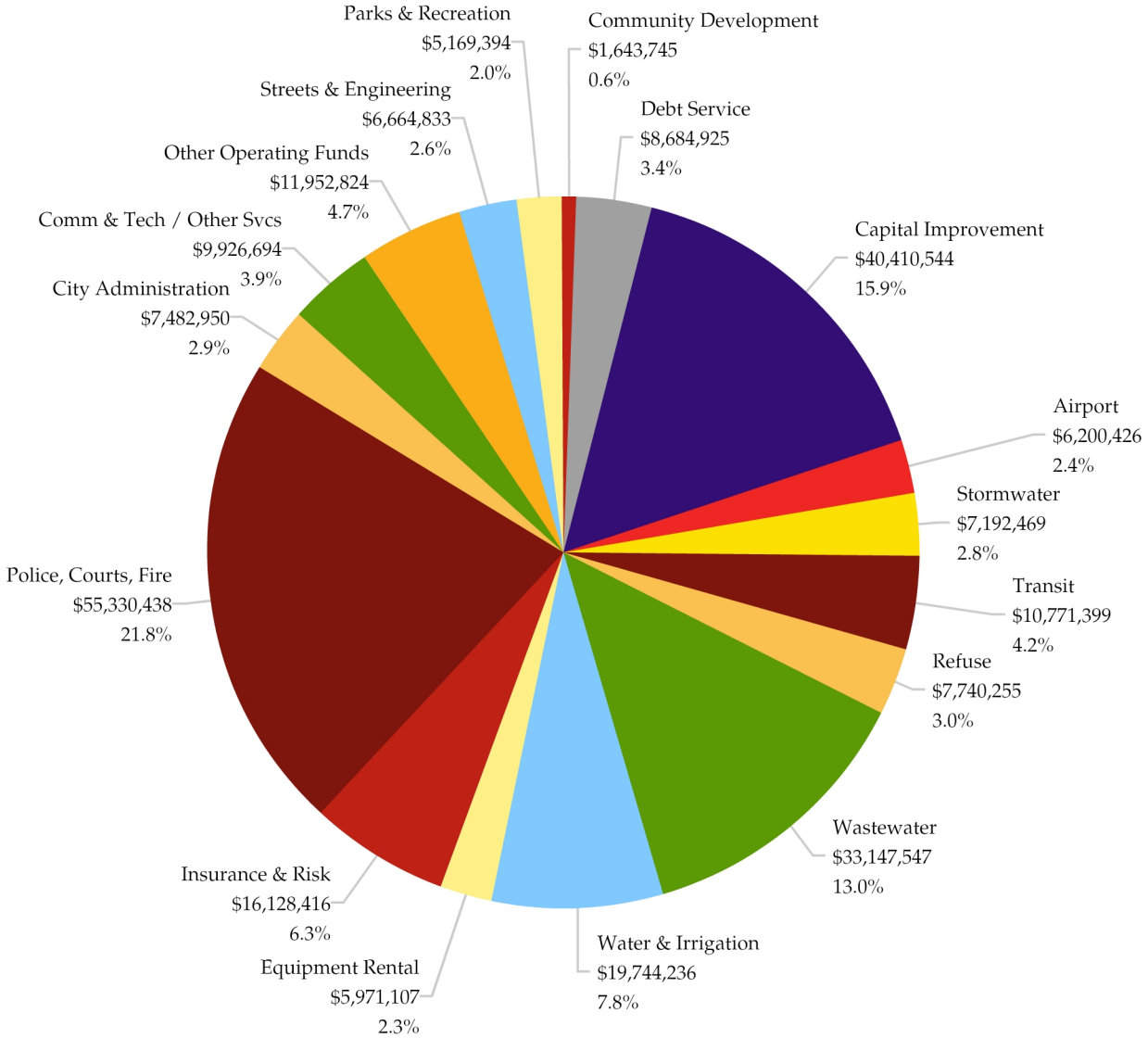
CITY OF
Yakima

# 2019 Adopted Budget

CITY OF ***Yakima***

# *2019 ADOPTED BUDGET*




***$254.2 million***

($78.4 million General Government)

CITY OF *Yakima*

# *PRINCIPAL OFFICIALS*

***As of December 1, 2018***

## *City Council*

| | |
|---|---|
| Kathy Coffey | Mayor, District 5 |
| Dulce Gutiérrez | Assistant Mayor, District 1 |
| Jason White | District 2 |
| Carmen Méndez | District 3 |
| Kay Funk | District 4 |
| Brad Hill | 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 |
| Steve Groom | Director of Finance & Budget |
| Joan Davenport | Director of Community Development |
| Gary Jones | Interim Police Chief |
| Aaron Markham | Fire Chief |
| Robert Peterson | Airport Terminal Manager |
| Scott Schafer | Director of Public Works |

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Yakima, WA 98901
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CITY OF *Yakima*

# *2019 ADOPTED BUDGET*

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CITY OF YAKIMA

INCORPORATED 1886

# *CITYWIDE SUMMARIES*

**Budget Transmittal**

**Budget Ordinance**

**Permanent Budgeted Positions**

**Interfund Transfers**

**Internal Charges**

**Expenditures and Resources by Category**

**Debt Summary**

**Transmittal** - An executive summary of the adopted budget.

**Budget Ordinance** - The final budget ordinance and appropriations as adopted by Council at the December 11, 2018 Council meeting.

**Permanent Budgeted Positions** - A summary of current positions and bargaining unit status, along with a 4-year comparison of authorized personnel by operating division/fund.

**Interfund Transfers** - Lists amounts in the current budget which are programmed to be transferred between funds in the current budget.

**Internal Charges** - Details the calculation for charging other operating divisions for support services (such as legal, accounting, purchasing, dispatch etc.) paid by one fund for the services provided by another.

**Expenditures and Resources by Category** - This information, presented by fund, pulls together data for comparative purposes. Data presented in the fund summaries is discussed in greater detail in the individual fund detail narratives.

**Debt Summary -** A city-wide summary of debt issues which includes current balances and future payments.

Note: Throughout the entire document, there are 4-year comparisons which include the prior years (2016 & 2017) Actuals; two views of the current year (2018) including Amended Budget and Estimated Year-end; and the next year (2019) Projected Budget (the budget adopted by City Council). The Firemen's Relief and Pension Fund was moved into the General Fund in 2016 according to a new Governmental Accounting Standards Board (GASB) pronouncement.

# *Memorandum*

Date: December 31, 2018

To: The Honorable Mayor and Members of City Council

From: Cliff Moore, City Manager
Steve Groom, Director of Finance & Budget

Subject: 2019 Adopted Budget

The 2019 Adopted Budget, as adopted by City Council, incorporates all the direction approved during the 2019 budget process. This document presents a total General Fund budget where revenues exceed expenditures.

The overall budget shows $247.7 million in revenues and $254.2 million in expenditures. The difference includes funds that have adequate fund balances and on-going revenues to cover expenditures.

The General Fund shows revenues of $67.4 million and expenditures of $67.2 million. The excess in revenues provides for $193,541 to be applied towards reserves, a Council strategic priority. The $67.2 million in expenditures includes a $380,000 contribution to Fund 514 - Workers Compensation as another coordinated effort to strengthen the City's financial position. The 2019 Budget provides for a 13.9% General Fund reserve balance, 0.4% over estimated 2018 and continues a trajectory toward achieving the City Council's policy target for General Fund reserves.

**Addressing The Chronic Budget Issue**

- State law requires cities to have a "balanced" budget each year - in other words, expenses cannot exceed revenues. Why, now, are we facing these challenges? We have two main structural challenges that cumulatively have converged over the past four years, plus an unsustainable practice.
    - First is the property tax cap. Even though inflation is going up by as much as 3% a year, and even though the value of homes is increasing as much as 7 or 8% a year (and in some areas even more), by state law, we can only increase property tax revenue by 1% annually. This has hampered our ability to ensure that funding for core services is growing at the same or similar rate as population and inflation. This is especially challenging since 30% of all general fund revenue comes from property tax.
    - The Charter amendments from 2013 and 2014 are second major structural hurdle. Those amendments call for expenditures of $2.0 million annually in street improvements and $750,000 in parks capital improvements. Each of these Charter amendments also come with west-side CPI escalators. Those spending requirements came with no new revenue. As a result, by the close of 2018, the City will have spent $13.3 million from the General Fund Reserve, without any new revenue to support those expenditures.
    - Also, in Yakima in recent years, we have used our General Fund Reserve as "new revenue" and balanced our budget by taking from that reserve. That is not a sustainable practice and we have stopped doing this.
- The impact of inflation, and the structural obstacles we are facing, required us to take decisive and difficult steps for the long-term health of our fiscal situation.

**Focusing on the General Fund**

- The overall budget for 2019 is $254.2 million; the General Fund budget $67.2 million. The General Fund budget requires a heightened focus because it supports core services such as police, fire, municipal courts, parks, planning and some street projects. Revenue for the General Fund comes primarily from property, sales and utility taxes. Revenue for the non-General Fund portion of the budget, commonly referred to as enterprise funds, comes from user fees and rates (like wastewater and stormwater).
- Categorically, salaries and benefits account for 74.8% of all General Fund expenditures. Functionally, Public Safety (police, fire, part of code enforcement, courts) accounts for 75.5% of all General Fund expenditures.
- By City policy, and consistent with accepted best practices in accounting, after all expenditures, we should have a General Fund Reserve equal to two months of operating costs (which is equal to 16.7% of expenses).
- At the end of 2018 our preliminary General Fund Reserve was 9.2 million. To reach the 16.7%, we should have had just over $11 million.

**The Budget Process This Year**

- The focus of our current budget process was to resolve a projected $780,000 deficit in 2019 projected revenues versus anticipated expenses, without touching our reserve.
- Even in "flat" budget years, expenses grow based on cost of living adjustments in collective bargaining agreements, and other inflationary factors (cost of health care has been growing rapidly - in some years, by more than 10 %).
- But simply resolving the deficit in 2019 does not help us address the major issue we still have in front of us - increasing our reserve to policy level so that the City of Yakima is in a long-term fiscally sustainable and responsible position.
- We must do this so that we can safely weather any emergency, continue to meet our ongoing financial obligations, have capacity to act on opportunities - such as buying the four TigerMart properties (which will return additional revenue to the General Fund when we sell them), and perhaps most importantly, so we can restore our credit rating. Improving our credit rating will lower the cost of any project we bond for by allowing us to access better interest rates.
- Council recognized the difficult position we were in and made some difficult choices during the 2019 budget process. Some employees and some community members were not pleased with the cuts that were made. We understand that concern, but as elected officials, Council has a responsibility to ensure the long-term viability of the City. With the 2019 budget, we are starting to make fundamental changes to allow that to happen.

**Among many accomplishments of the 2019 budget were**:

- $380,000 was budgeted to reduce the fund balance deficit in the Workers Compensation Fund as part of the overall effort to strengthen City fund balances.
- $307,000 was preserved in the budget to keep the pool at Lion's Park open.
- Increasing resources to parks maintenance, traffic calming, street improvement, bilingual communications and domestic violence intervention.

**Expenditure Reduction Measures Adopted:**

- $45,000 Quality of Life
- $30,000 Council savings
- $8,000 Firefighting Reserve
- $144,000 Transportation and miscellaneous
- $546,900 Salary Savings. Elimination of six positions (1 in Fire and 5 in Police). Of these, 5 were vacant.

**Revenue Enhancement Measures Adopted**

- Identify non General Fund sources: Real Estate Excise Tax (REET), Community Development Block Grant (CDBG), fees to cover costs previously covered by general fund
- $355,000 in new utility tax revenues (Stormwater rates)

These steps helped accomplish the stated goals, but they have also added resources in a number of strategic areas:

**Economic Development**

- Increased support for Yakima County Development Association (YCDA) from $33,000 to $50,000
- Convention Center Expansion, capital expenditures of $12,500,000

**Public Safety**

- Traffic Calming ($130,000)
- Alley Paver ($500,000)
- Domestic Violence Victim Advocate, Bilingual Community Relations Specialist and two Transportation Benefit District street positions added ($318,800)

**Healthy Communities: Children and Youth**

- Created one new Parks & Recreation specialist position ($58,400)
- Community Centers: Maintenance and Capital Improvements ($80,000)
- Yakima Police Athletic League (YPAL) and Opportunities Industrialization Center (OIC) ($60,000)

**Financial Priorities**

- Workers Comp Internal Fund ($380,000)
- General Fund reserves ($194,000)

The following chart depicts the City's General Government (001, 003, & 612) reserve balances and the percent of expenditures from 2016 and 2017, as estimated for 2018 and as projected for 2019.

**RESERVE BALANCES**
**GENERAL FUND (001, 003 & 612)**

| General Fund | 2016 Actual | 2017 Actual | 2018 Year End Estimate | 2019 Projected | Change |
|---|---|---|---|---|---|
| Beginning Fund Balance | $ 6,887,223 | $ 8,266,909 | $ 8,750,726 | $ 9,068,325 | |
| Revenues | 64,791,138 | 66,496,492 | 67,450,334 | 67,436,673 | — % |
| Expenditures | 63,411,452 | 66,012,675 | 67,132,735 | 67,182,594 | 0.1 % |
| Ending Fund Balance | $ 8,266,909 | $ 8,750,726 | $ 9,068,325 | $ 9,322,404 | 2.8 % |
| Reserve as a % of Expenditures | 13.0% | 13.3% | 13.5% | 13.9% | 0.37 % |

The General Fund operating reserves are currently less than the City's financial management policy goal of 16.7%, and throughout the budget study sessions the City had a goal of fiscal sustainability by working to rebuild reserves. This 2019 Budget shows progress of $254,079 toward this goal, however, due to the increase in expenditures for 2019, the projected percent remains virtually the same as 2018, an increase of 0.4%.

**Citywide Budget**
The following chart summarizes the total city budget, including estimated beginning fund balances, revenues, expenditures and ending balances.

**2019 FINAL BUDGET SUMMARY**

| | Estimated 2019 Beg Fund Balance | 2019 Projected Revenues | 2019 Proposed Expenditures | Increase in (Decrease in) Reserves | Estimated 2019 Ending Balance |
|---|---|---|---|---|---|
| General Fund (001, 003 & 612) | $ 9,068,325 | $ 67,436,673 | $ 67,182,594 | $ 254,079 | $ 9,322,404 |
| Parks and Recreation | 469,628 | 5,259,740 | 5,169,394 | 90,346 | 559,974 |
| Street & Traffic Operations | 941,866 | 5,782,582 | 6,018,795 | (236,213) | 705,653 |
| General Government Subtotal | 10,479,819 | 78,478,995 | 78,370,783 | 108,212 | 10,588,031 |
| Other Governmental Operating Funds | 5,214,031 | 13,620,789 | 13,582,340 | 38,449 | 5,252,480 |
| Government Capital Funds | 12,423,749 | 40,903,961 | 40,410,544 | 493,417 | 12,917,166 |
| Enterprise Operating Funds | 12,795,912 | 60,490,047 | 62,162,879 | (1,672,832) | 11,123,080 |
| Enterprise Capital Funds | 31,251,983 | 19,892,710 | 24,505,154 | (4,612,444) | 26,639,539 |
| Internal Service Funds | 3,136,968 | 6,131,579 | 7,229,358 | (1,097,779) | 2,039,189 |
| Employee Benefit Reserve | 1,096,735 | 16,388,226 | 16,128,416 | 259,810 | 1,356,545 |
| Risk Management Reserves | 1,662,808 | 4,345,936 | 4,292,504 | 53,432 | 1,716,240 |
| Debt Service & Agency Funds | 2,820,835 | 7,493,200 | 7,480,225 | 12,975 | 2,833,810 |
| Total | $ 80,882,840 | $ 247,745,443 | $ 254,162,203 | $ (6,416,760) | $ 74,466,080 |

Fund balances in non-General Government funds are projected to decrease overall, primarily in Utility and Capital funds with new and ongoing projects. It is customary for these funds to accumulate reserves for the purpose of upcoming expenditures toward new equipment and facility improvements.

**Capital Improvements**
The 2019 budget includes capital investment expenditures of $40.4 million to address various needs in plant, equipment and infrastructure replacement and refurbishment. These capital improvements and expenditures are accounted for in the City's capital funds and the equipment replacement portion of the Equipment Rental & Replacement fund. As in previous years, some major projects were budgeted in prior years and have been carried forward. Some projects included in these totals will not be completed in 2019 and will be carried forward into future years.

**Major Policy Considerations**
The following section shows key policy issues that Council requested action on or approved during the 2019 Budget sessions.

**New Business Models.....No Impact**
Council requested further information regarding the creation of a Fire District Authority for discussion in the coming year.

**Consideration of Structural Adjustments.....No Impact**
Further information regarding changes or adjustments in benefits and salaries and take home vehicles was requested. This item was referred to a future executive session.

**General Fund Deficit Elimination Options/Positions.....$774,165**
The items approved for this policy are listed below, with any balance at the end of the budget process designated to go towards the deficit. Further information regarding options for Lions Pool were requested for follow-up.

| Fund | General Fund | Amount |
|---|---|---|
| 001 | Remove 4th of July funding | $ (20,000) |
| 001 | Remove Battle of the Bands funding | (5,000) |
| 001 | Remove Cinco de Mayo funding | (20,000) |
| 001 | Reduce Transportation & Miscellaneous costs | (144,265) |
| 001 | Council savings | (30,000) |
| 001 | Remove Firefighter Reserves | (8,000) |
| 001 | General Fund position deletions, upgrades & transfers (net) | (546,900) |
| | **General Fund Total** | $ (774,165) |

**Council Priorities.....$647,000**
The items below were approved by Council to move forward with in the 2019 budget.

| Fund | Item | Amount |
|---|---|---|
| 123 | YCDA Funding (from $33,000 to $50,000 General Fund) | $ 17,000 |
| 342 | Traffic Calming Project (Real Estate Excise Tax) | 130,000 |
| 442 | Alley Paver Project (Stormwater) | 500,000 |
| | | $ 647,000 |

**Ad Valorem/Levy Lid Lift.....No Impact**
City Council requested further information regarding the Levy Lid lift for future budget consideration.

**Franchise Fees.....No Impact**
After reviewing the information presented, City Council decided that further study regarding recycling and commercial collection in relation to franchise fee's would be required.

**Fee Equation.....Future Benefit**
A policy regarding an equitable equation for City services to other governmental agencies was adopted by City Council, to be updated each spring. This policy is equal to Hourly Wage + Benefits + 15% City Support + 2.5% Technology + 2.5% Equipment.

**Parks & Recreation Fees.....Future Benefit**
Parks & Recreation Fees were updated at Council request to be driven by Council values.

1. Minimize impact on youth, children and low income families
2. Increase fees for regional use
3. Fair reimbursement to the City with regard to use and maintenance
4. Gradual changes

**Fire Fees.....$37,000**
Fire fees were adopted for services provided by the fire department to cover items such as stand-by firefighters, fire and rescue vehicles and equipment.

**Clean City Project.....No Impact**
A Clean City Project was created to address a variety of issues that impact the garbage, illegal dumping and general appearance of the community. This initiative will continue in phases.

**Yakima Airport Fees.....$10,030**
City Council adopted new airport fees, which were inclusive of landing fees and terminal building, aeronautical and commercial ground leases.

**Parking Fees.....No Impact**
City Council agreed to set up a study session to follow up on the possibility of installing parking meters later in the year.

**Vacant Property Registration.....No Impact**
It was agreed the Economic Development Committee will further investigate a registration process that would ensure the availability of information about vacant properties and that the properties meet minimum standards of maintenance.

**Convention Center Capital Facility Plan.....$12.5 million**
Existing Convention Center debt will be fully paid off in 2019. Council provided direction to proceed with the Convention Center expansion at approximately $12.5 million from the PFD and Hotel/Motel tax revenues. Future debt service should be approximately level with what existing debt service has been.

**Utility Rate Increases.....$897,105**
The items below were approved by City Council in their 2019 budget sessions. Note: See below for information regarding the stormwater utility tax increase.

| Department | Department Information | 2019 Change |
|---|---|---|
| Stormwater | Base rate: 2.5% each year 2019-2022 | $ 94,300 |
| Wastewater | Strong Waste: 4.2% in 2019, 2.4% each year 2020-2022 | 37,444 |
| | Base rate: 3.0% 2019-2022 | 557,879 |
| | Pretreatment: 17.0% in 2019, 4.3% 2020-2022 | 140,182 |
| Irrigation | Irrigation - 5.5% each year: 2019-2022 | 67,300 |
| | | $ 897,105 |

**Stormwater Utility Tax Increase.....$355,000**
Council approved the increase to the stormwater utility tax from 6% to 15% to be consistent with other utilities.

**Alley Paver Project - Stormwater.....$500,000**
City Council approved a project to pave the east/west gravel alley between Folsom Ave. and Fruitvale Blvd. and from 16th to 6th Ave. to be funded through the Stormwater Capital Fund.

**Fund Two Streets Positions.....$176,545**
The creation of two new FTE's in Streets funded by the Transportation Benefit District (TBD) was approved by Council.

**Supplementary Policy Considerations**
The following section shows policy issues that Council approved during the month of November and December.

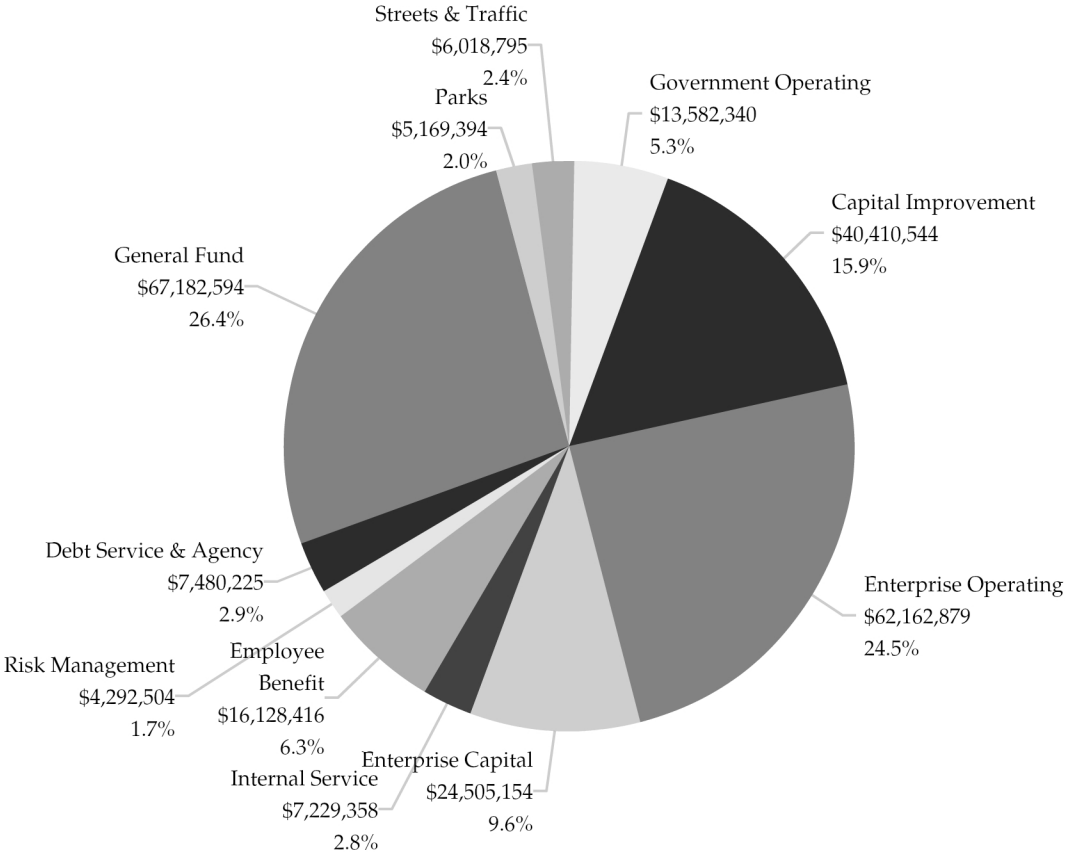
**YPAL / HBCC.....$60,000**
Council passed a motion to reinstate $30,000 each to YPAL/HBCC from the General Fund.

**Sundome.....No Impact**
Staff was requested to provide notice to the Lodging Tax Advisory Committee (LTAC) advising that the City Council wished to discontinue giving Lodging Tax funding ($75,000) for SunDome operations, and requests the committee review and comment.

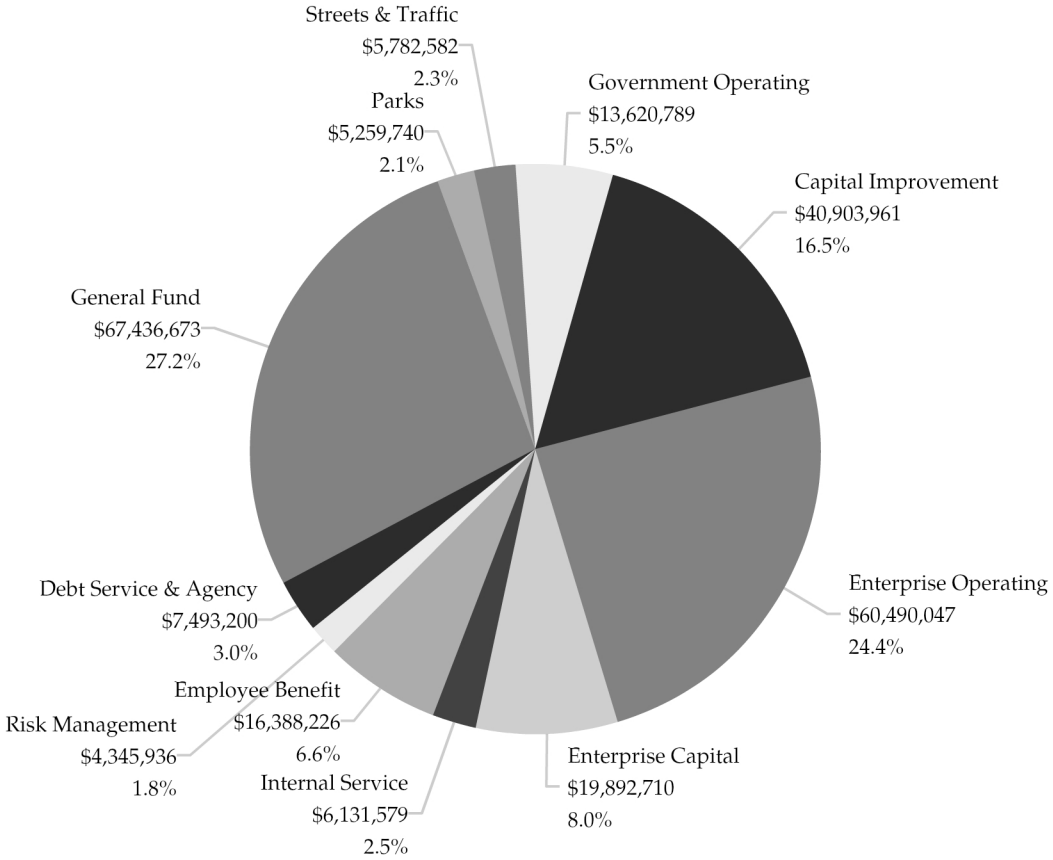
**Yakima Plaza.....No Impact**
This item was voted down by the citizens of Yakima in November, 2018 and was consequently removed from the budget.

**Levy Lid Lift.....No Impact**
Study session requested for further consideration in 2019.

## 2019 EXPENDITURE BUDGET BY FUND




## 2019 REVENUE BUDGET BY FUND



# Adopted Budget

# BUDGET BY FUNCTIONAL GROUPING

## 2019 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

| Expenditures | 2017 Actual Expenditures | 2018 Amended Budget | 2018 Year-End Estimate | 2019 Proposed Expenditures | 2019 vs 2018 Est |
|---|---|---|---|---|---|
| **General Government** | | | | | |
| City Management | $ 395,581 | $ 434,550 | $ 434,548 | $ 629,681 | 44.9 % |
| Indigent Defense | 1,021,792 | 1,050,000 | 1,050,000 | 1,050,000 | — % |
| City Council | 253,907 | 262,650 | 266,542 | 275,686 | 3.4 % |
| City Clerk/Records | 636,541 | 675,267 | 725,267 | 717,207 | (1.1)% |
| Human Resources | 613,633 | 763,825 | 763,565 | 768,113 | 0.6 % |
| Legal | 1,616,593 | 1,686,272 | 1,686,879 | 1,938,043 | 14.9 % |
| Municipal Court | 1,439,477 | 1,585,265 | 1,578,629 | 1,711,215 | 8.4 % |
| Planning | 577,096 | 629,748 | 632,747 | 704,117 | 11.3 % |
| Code Administration | 1,783,601 | 1,926,299 | 1,926,297 | 1,974,496 | 2.5 % |
| City Hall Facility | 550,676 | 533,319 | 533,316 | 602,352 | 12.9 % |
| Economic Development | 595,405 | 514,138 | 436,213 | 313,243 | (28.2)% |
| Police | 28,657,996 | 29,388,534 | 29,358,529 | 30,231,349 | 3.0 % |
| Fire | 13,436,007 | 14,080,858 | 14,080,858 | 14,259,577 | 1.3 % |
| Information Technology | 3,521,662 | 3,523,653 | 3,523,653 | 3,713,248 | 5.4 % |
| Intergovernmental | 156,361 | 160,372 | 162,412 | 162,689 | 0.2 % |
| Transfers | 4,187,350 | 4,249,540 | 2,060,060 | 2,143,060 | 4.0 % |
| Contingency | — | — | 650,000 | 313,489 | (51.8)% |
| Financial Services | 1,553,313 | 1,651,963 | 1,651,963 | 1,787,366 | 8.2 % |
| State Examiner | 127,883 | 130,000 | 130,000 | 130,000 | — % |
| Police Pension | 815,405 | 927,497 | 929,497 | 929,497 | — % |
| Firemen's Relief & Pension | 1,126,446 | 1,229,483 | 1,229,483 | 1,216,963 | (1.0)% |
| Utility Services | 1,570,958 | 1,829,146 | 1,816,173 | — | (100.0)% |
| Parking | 156,750 | 178,783 | 176,582 | 186,854 | 5.8 % |
| Purchasing | 557,489 | 624,773 | 624,771 | 646,038 | 3.4 % |
| Engineering | 660,751 | 730,903 | 704,751 | 778,311 | 10.4 % |
| **Total General Fund** | **66,012,673** | **68,766,838** | **67,132,735** | **67,182,594** | **0.1 %** |
| Parks & Recreation | 5,473,986 | 5,626,305 | 4,944,555 | 5,169,394 | 4.5 % |
| Street & Traffic Operations | 7,295,657 | 5,479,133 | 5,802,821 | 6,018,795 | 3.7 % |
| **Total General Government Funds** | **$ 78,782,316** | **$ 79,872,276** | **$ 77,880,111** | **$ 78,370,783** | **0.6 %** |

## 2019 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

| Revenues | 2019 Projected Revenue | 2019 Estimated Beginning Fund Balance | 2019 Estimated Ending Fund Balance | Increase (Decrease) In Fund Balance |
|---|---|---|---|---|
| **General Fund** | $ 67,436,673 | $ 9,068,325 | $ 9,322,404 | $ 254,079 |
| Parks & Recreation | 5,259,740 | 469,628 | 559,974 | 90,346 |
| Street & Traffic Operations | 5,782,582 | 941,866 | 705,653 | (236,213) |
| **Total General Government Funds** | **$ 78,478,995** | **$ 10,479,819** | **$ 10,588,031** | **$ 108,212** |

## 2019 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

| Expenditures | 2017 Actual Expenditures | 2018 Amended Budget | 2018 Year-End Estimate | 2019 Proposed Expenditures | 2019 vs 2018 Est |
|---|---|---|---|---|---|
| **Other Governmental Operating Funds** | | | | | |
| Economic Development | $ 118,550 | $ 116,400 | $ 116,400 | $ 133,400 | 14.6 % |
| Community Development | 1,529,075 | 3,121,636 | 3,121,623 | 1,510,345 | (51.6)% |
| Community Relations | 556,399 | 640,098 | 630,135 | 670,519 | 6.4 % |
| Cemetery | 279,792 | 293,602 | 269,571 | 293,002 | 8.7 % |
| Emergency Services | 1,425,736 | 1,411,607 | 1,385,134 | 1,357,829 | (2.0)% |
| Public Safety Communications | 3,718,397 | 4,289,986 | 4,138,125 | 4,427,779 | 7.0 % |
| Police Grants | 326,400 | 406,648 | 404,777 | 417,918 | 3.2 % |
| Downtown Improvement District | 94,811 | 188,127 | 188,127 | 193,924 | 3.1 % |
| Trolley (Yakima Interurban Lines) | 22,282 | 31,699 | 31,699 | 31,699 | — % |
| Front St Business Impr Area | 3,500 | 3,500 | 3,500 | 3,500 | — % |
| Tourist Promotion (Conv Ctr) | 1,659,678 | 1,731,163 | 1,677,413 | 1,768,274 | 5.4 % |
| Capitol Theatre | 443,278 | 441,587 | 441,587 | 442,356 | 0.2 % |
| PFD Revenue-Convention Center | 730,051 | 733,213 | 733,213 | 958,395 | 30.7 % |
| Tourist Promotion Area | 662,949 | 707,200 | 675,000 | 690,000 | 2.2 % |
| PFD Revenue-Capitol Theatre | 661,400 | 661,400 | 661,400 | 683,400 | 3.3 % |
| **Total Other Governmental Operating Funds** | **$ 12,232,298** | **$ 14,777,866** | **$ 14,477,704** | **$ 13,582,340** | **(6.2)%** |
| | | | | | |
| **Government Capital Funds** | | | | | |
| Arterial Street | $ 1,247,080 | $ 4,902,457 | $ 1,342,420 | $ 12,077,639 | 799.7 % |
| C.B.D. Capital Improvement | 42,278 | 10,838,560 | 84,912 | 21,100 | (75.2)% |
| Capitol Theatre Construction | 104,743 | 60,000 | 15,000 | 60,000 | 300.0 % |
| Yakima Rev Development Area | 1,765,377 | 11,500,142 | 1,525,445 | 11,500,142 | 653.9 % |
| Parks & Recreation Capital | 1,921,335 | 8,224,810 | 8,291,128 | — | (100.0)% |
| Fire Capital | 1,189,526 | 80,000 | 80,000 | 80,000 | — % |
| Law & Justice Capital | 823,093 | 695,000 | 633,875 | 570,000 | (10.1)% |
| Public Works Trust Construction | 510,965 | 476,495 | 476,496 | 1,048,583 | 120.1 % |
| REET 2 Capital Construction | 700,453 | 777,646 | 777,646 | 779,315 | 0.2 % |
| Street Capital Fund | 95,775 | 550,000 | 3,975,156 | 726,545 | (81.7)% |
| Convention Center Capital Impr | 241,209 | 549,560 | 466,560 | 13,513,600 | 2,796 % |
| Cum. Reserve for Capital Impr | 332,565 | 84,000 | 150,813 | 33,620 | (77.7)% |
| **Total Government Capital Funds** | **$ 8,974,399** | **$ 38,738,670** | **$ 17,819,451** | **$ 40,410,544** | **126.8 %** |

## 2018 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

| Revenues | 2019 Projected Revenue | 2019 Estimated Beginning Fund Balance | 2019 Estimated Ending Fund Balance | Increase (Decrease) In Fund Balance |
|---|---|---|---|---|
| **Other Governmental Operating Funds** | | | | |
| Economic Development | $ 119,356 | $ 46,681 | $ 32,638 | $ (14,043) |
| Community Development | 1,681,434 | 949,128 | 1,120,217 | 171,089 |
| Community Relations | 659,600 | 736,865 | 725,945 | (10,920) |
| Cemetery | 298,500 | 97,178 | 102,676 | 5,498 |
| Emergency Services | 1,412,809 | 110,463 | 165,443 | 54,980 |
| Public Safety Communications | 4,209,740 | 270,794 | 52,755 | (218,039) |
| Police Grants | 430,000 | 1,139,503 | 1,151,585 | 12,082 |
| Downtown Improvement District | 200,340 | 111,689 | 118,105 | 6,416 |
| Trolley (Yakima Interurban Lines) | 31,704 | 20,957 | 20,961 | 4 |
| Front St Business Impr Area | 3,735 | 390 | 625 | 235 |
| Tourist Promotion (Conv Ctr) | 1,773,250 | 379,303 | 384,279 | 4,976 |
| Capitol Theatre | 452,720 | 17,151 | 27,515 | 10,364 |
| PFD Revenue-Convention Center | 946,000 | 1,008,162 | 995,767 | (12,395) |
| Tourist Promotion Area | 690,350 | 79,850 | 80,200 | 350 |
| PFD Revenue-Capitol Theatre | 711,250 | 245,917 | 273,767 | 27,850 |
| **Total Other Governmental Operating Funds** | **$ 13,620,788** | **$ 5,214,031** | **$ 5,252,478** | **$ 38,447** |
| | | | | |
| **Government Capital Funds** | | | | |
| Arterial Street | $ 10,789,713 | $ 2,411,724 | $ 1,123,799 | $ (1,287,925) |
| C.B.D. Capital Improvement | 21,250 | 1,200,292 | 1,200,442 | 150 |
| Capitol Theatre Construction | 60,000 | 147,791 | 147,791 | — |
| Yakima Rev Development Area | 13,000,000 | 2,018,680 | 3,518,538 | 1,499,858 |
| Parks & Recreation Capital | — | 432,259 | 432,259 | — |
| Fire Capital | 163,000 | 500,984 | 583,984 | 83,000 |
| Law & Justice Capital | 586,450 | 400,551 | 417,001 | 16,450 |
| Public Works Trust Construction | 1,231,948 | 2,644,263 | 2,827,628 | 183,365 |
| REET 2 Capital Construction | 1,147,500 | 811,508 | 1,179,692 | 368,184 |
| Street Capital Fund | 600,000 | 423,035 | 296,490 | (126,545) |
| Convention Center Capital Impr | 13,259,100 | 922,054 | 667,554 | (254,500) |
| Cum. Reserve for Capital Impr | 45,000 | 510,608 | 521,988 | 11,380 |
| **Total Government Capital Funds** | **$ 40,903,961** | **$ 12,423,749** | **$ 12,917,166** | **$ 493,417** |

## 2019 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

| Expenditures | 2017 Actual Expenditures | 2018 Amended Budget | 2018 Year-End Estimate | 2019 Proposed Expenditures | 2019 vs 2018 Est |
|---|---|---|---|---|---|
| **Enterprise Operating Funds** | | | | | |
| Airport Operating Fund | $ 1,236,388 | $ 1,367,178 | $ 1,323,523 | $ 1,390,426 | 5.1 % |
| Stormwater Operating | 3,226,069 | 3,577,193 | 3,541,975 | 4,107,469 | 16.0 % |
| Transit | 8,470,875 | 9,682,563 | 9,055,719 | 9,501,399 | 4.9 % |
| Refuse | 6,674,363 | 7,193,658 | 7,193,658 | 7,740,255 | 7.6 % |
| Wastewater Operating | 21,640,656 | 23,896,493 | 23,578,405 | 25,312,547 | 7.4 % |
| Water Operating | 9,865,200 | 10,490,868 | 10,480,239 | 10,362,553 | (1.1)% |
| Irrigation Operating | 1,786,666 | 1,802,753 | 1,800,962 | 1,876,529 | 4.2 % |
| **Total Enterprise Operating Funds** | **$ 52,900,217** | **$ 58,010,706** | **$ 56,974,481** | **$ 60,291,178** | **5.8 %** |
| **Enterprise Capital Funds** | | | | | |
| Airport FAA | $ 1,190,622 | $ 3,884,193 | $ 2,624,193 | $ 4,810,000 | 83.3 % |
| Stormwater Capital | 941,617 | 2,450,000 | 1,527,547 | 3,085,000 | 102.0 % |
| Transit Capital Reserve | 2,143,485 | 500,000 | 500,000 | 1,270,000 | 154.0 % |
| Wastewater Facilities Capital Rsv | 193,162 | 1,250,000 | 415,000 | 1,250,000 | 201.2 % |
| Wastewater Construction | 3,067,568 | 6,410,000 | 5,884,563 | 3,560,000 | (39.5)% |
| Water Capital | 577,489 | 1,696,500 | 523,450 | 2,135,000 | 307.9 % |
| Wastewater Capital | 9,212 | 2,950,000 | 950,000 | 3,025,000 | 218.4 % |
| Irrigation Capital | 352,416 | 8,367,542 | 442,542 | 5,370,154 | 1,113 % |
| **Total Enterprise Capital Funds** | **$ 8,475,571** | **$ 27,508,235** | **$ 12,867,295** | **$ 24,505,154** | **90.4 %** |
| **Internal Service Funds** | | | | | |
| Equipment Rental | $ 4,745,892 | $ 4,746,938 | $ 4,705,746 | $ 5,748,157 | 22.2 % |
| Environmental Fund | 542,431 | 422,950 | 422,950 | 222,950 | (47.3)% |
| Public Works Administration | 1,233,464 | 1,254,593 | 1,211,092 | 1,258,251 | 3.9 % |
| **Total Internal Service Funds** | **$ 6,521,787** | **$ 6,424,481** | **$ 6,339,788** | **$ 7,229,358** | **14.0 %** |
| **Employee Benefit Reserves** | | | | | |
| Unemployment Compensation | $ 553,640 | $ 182,706 | $ 182,406 | $ 188,629 | 3.4 % |
| Employees Health Benefit | 11,875,549 | 12,961,129 | 12,556,443 | 13,649,443 | 8.7 % |
| Workers' Compensation | 2,154,260 | 1,821,376 | 2,177,370 | 2,223,444 | 2.1 % |
| Wellness/EAP Fund | 62,432 | 76,900 | 76,909 | 66,900 | (13.0)% |
| **Total Employee Benefit Reserves** | **$ 14,645,881** | **$ 15,042,111** | **$ 14,993,128** | **$ 16,128,416** | **7.6 %** |
| **Risk Management Reserve** | | | | | |
| Risk Management | $ 3,516,409 | $ 4,021,304 | $ 3,782,174 | $ 4,292,504 | 13.5 % |
| **Total Risk Management Reserve** | **$ 3,516,409** | **$ 4,021,304** | **$ 3,782,174** | **$ 4,292,504** | **13.5 %** |

## 2019 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

| Revenues | 2019 Projected Revenue | 2019 Estimated Beginning Fund Balance | 2019 Estimated Ending Fund Balance | Increase (Decrease) In Fund Balance |
|---|---|---|---|---|
| **Enterprise Operating Funds** | | | | |
| Airport Operating Fund | $ 1,396,565 | $ 88,082 | $ 94,222 | $ 6,140 |
| Stormwater Operating | 4,048,770 | 1,020,279 | 961,581 | (58,698) |
| Transit | 9,562,225 | 3,147,583 | 3,208,408 | 60,825 |
| Refuse | 7,477,946 | 1,016,205 | 753,896 | (262,309) |
| Wastewater Operating | 23,930,740 | 5,076,441 | 3,694,634 | (1,381,807) |
| Water Operating | 10,343,000 | 1,499,504 | 1,479,950 | (19,554) |
| Irrigation Operating | 1,859,100 | 947,819 | 930,389 | (17,430) |
| **Total Enterprise Operating Funds** | **$ 58,618,346** | **$ 12,795,913** | **$ 11,123,080** | **$ (1,672,833)** |
| **Enterprise Capital Funds** | | | | |
| Airport FAA | $ 4,987,150 | $ 569,849 | $ 746,999 | $ 177,150 |
| Stormwater Capital | 1,200,000 | 4,267,773 | 2,382,773 | (1,885,000) |
| Transit Capital Reserve | 1,462,000 | 6,080,664 | 6,272,664 | 192,000 |
| Wastewater Facilities Capital Rsv | 1,000,000 | 3,352,165 | 3,102,165 | (250,000) |
| Wastewater Construction | 2,900,000 | 4,012,143 | 3,352,143 | (660,000) |
| Water Capital | 565,000 | 5,392,242 | 3,822,242 | (1,570,000) |
| Wastewater Capital | 501,500 | 3,487,303 | 963,803 | (2,523,500) |
| Irrigation Capital | 7,277,060 | 4,089,842 | 5,996,748 | 1,906,906 |
| **Total Enterprise Capital Funds** | **$ 19,892,710** | **$ 31,251,981** | **$ 26,639,537** | **$ (4,612,444)** |
| **Internal Service Funds** | | | | |
| Equipment Rental | $ 4,746,378 | $ 2,412,327 | $ 1,410,548 | $ (1,001,779) |
| Environmental Fund | 145,000 | 308,106 | 230,156 | (77,950) |
| Public Works Administration | 1,240,201 | 416,535 | 398,485 | (18,050) |
| **Total Internal Service Funds** | **$ 6,131,579** | **$ 3,136,968** | **$ 2,039,189** | **$ (1,097,779)** |
| **Employee Benefit Reserves** | | | | |
| Unemployment Compensation | $ 221,343 | $ 162,044 | $ 194,758 | $ 32,714 |
| Employees Health Benefit | 14,189,179 | 1,499,389 | 2,039,124 | 539,735 |
| Workers' Compensation | 1,877,704 | (586,505) | (932,245) | (345,740) |
| Wellness/EAP Fund | 100,000 | 21,807 | 54,907 | 33,100 |
| **Total Employee Benefit Reserves** | **$ 16,388,226** | **$ 1,096,735** | **$ 1,356,544** | **$ 259,809** |
| **Risk Management Reserve** | | | | |
| Risk Management | $ 4,345,936 | $ 1,662,808 | $ 1,716,240 | $ 53,432 |
| **Total Risk Management Reserve** | **$ 4,345,936** | **$ 1,662,808** | **$ 1,716,240** | **$ 53,432** |

## 2019 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

| Expenditures | 2017 Actual Expenditures | 2018 Amended Budget | 2018 Year-End Estimate | 2019 Proposed Expenditures | 2019 vs 2018 Est |
|---|---|---|---|---|---|
| **Debt Service** | | | | | |
| Public Facility District | | | | | |
| PFD Debt Service | $ 1,029,213 | $ 1,029,850 | $ 1,029,850 | $ 1,030,925 | 0.1 % |
| General Obligation | | | | | |
| Misc LTGO Bonds | 3,320,582 | 3,095,992 | 6,436,786 | 3,535,614 | (45.1)% |
| 1996 LTGO Bonds | 425,465 | 425,265 | 425,265 | 349,070 | (17.9)% |
| Utility Bonds | | | | | |
| 2008 Water Bond | $ 227,917 | $ 231,000 | $ 231,000 | $ — | (100.0)% |
| 2008 Wastewater Bond | 386,510 | 413,813 | 413,813 | 415,063 | 0.3 % |
| 2004 Irrigation Bond | 263,094 | 321,341 | 321,341 | 320,154 | (0.4)% |
| 2003 Wastewater Bond | 1,118,583 | 1,165,300 | 1,165,300 | 1,162,400 | (0.2)% |
| **Total Debt Service** | **$ 6,771,364** | **$ 6,682,561** | **$ 10,023,355** | **$ 6,813,226** | **(32.0)%** |
| | | | | | |
| **Trust and Agency Funds** | | | | | |
| YakCorps Agency Fund | $ — | $ 655,000 | $ 655,000 | $ 655,000 | — % |
| Cemetery Trust | 12,000 | 12,000 | 12,000 | 12,000 | — % |
| **Total Trust and Agency Funds** | **$ 12,000** | **$ 667,000** | **$ 667,000** | **$ 667,000** | — % |
| | | | | | |
| **Total City Budget** | **$ 192,832,242** | **$ 251,745,212** | **$ 215,824,485** | **$ 254,162,203** | **17.8 %** |

## 2019 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

| Revenues | 2019 Projected Revenue | 2019 Estimated Beginning Fund Balance | 2019 Estimated Ending Fund Balance | Increase (Decrease) In Fund Balance |
|---|---|---|---|---|
| **Debt Service** | | | | |
| Public Facility District | | | | |
| PFD Debt Service | $ 1,025,795 | $ 165,513 | $ 160,383 | $ (5,130) |
| General Obligation | | | | |
| Misc LTGO Bonds | 3,535,614 | — | — | — |
| 1996 LTGO Bonds | 353,750 | 76,157 | 80,837 | 4,680 |
| Utility Bonds | | | | |
| 2008 Water Bond | — | 365,047 | 365,047 | — |
| 2008 Wastewater Bond | 415,488 | (22,710) | (22,285) | 425 |
| 2004 Irrigation Bond | 320,154 | (26,100) | (26,100) | — |
| 2003 Wastewater Bond | 1,163,400 | 1,579,632 | 1,580,632 | 1,000 |
| **Total Debt Service** | **$ 6,814,201** | **$ 2,137,539** | **$ 2,138,514** | **$ 975** |
| | | | | |
| **Trust and Agency Funds** | | | | |
| YakCorps Agency Fund | $ 655,000 | $ — | $ — | $ — |
| Cemetery Trust | 24,000 | 683,296 | 695,296 | 12,000 |
| **Total Trust and Agency Funds** | **$ 679,000** | **$ 683,296** | **$ 695,296** | **$ 12,000** |
| | | | | |
| **Total City Budget** | **$ 247,745,441** | **$ 80,882,840** | **$ 74,466,078** | **$ (6,416,762)** |

**ORDINANCE NO. 2018-055**

**AN ORDINANCE** adopting a budget for the City of Yakima, Washington, for the year 2019; and making appropriations for estimated expenditures.

**WHEREAS,** on or before the 2nd day of November, 2018, a Preliminary Budget Summary for the City of Yakima for the year 2019 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 November 2, 2018, the City Council held hearings on the budget and on parts thereof, and on November 13, 2018 and on December 4, 2018, 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 2019 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Annual Budget - 2019," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the year 2019 the aggregate amounts listed on the attached Schedule A for each separate fund of the City. Pursuant to Article II, Section 9 of the City Charter, the City Manager shall prepare and submit to the Council a tentative budget for the fiscal year. Once the Council adopts the annual budget, the Council authorizes the City Manager to adjust appropriations within individual funds at his/her discretion.

**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, 2019, upon its passage and publication as provided by law.

**PASSED BY THE CITY COUNCIL,** signed and approved this 11th day of December, 2018.

Kathy Coffey, Mayor

ATTEST:

Sonya Claar Tee, City Clerk

Publication Date: December 14, 2018
Effective Date: January 1, 2019

**Schedule A**

# SUMMARY OF APPROPRIATIONS BY FUND

| Fund/Description | | 2019 Projected Resources | 2019 Budget Appropriation | Percent of Budget |
|---|---|---|---|---|
| 001 | General Fund | $ 70,740,429 | $ 63,632,561 | 25.0% |
| 003 | General Fund - Criminal Justice | 3,150,565 | 2,333,069 | 0.9% |
| 612 | General Fund - Firemen's Relief & Pension | 2,614,003 | 1,216,963 | 0.5% |
| 123 | Economic Development | 166,038 | 133,400 | 0.1% |
| 124 | Community Development | 2,630,562 | 1,510,345 | 0.6% |
| 125 | Community Relations | 1,396,465 | 670,519 | 0.3% |
| 131 | Parks & Recreation | 5,729,368 | 5,169,394 | 2.0% |
| 141 | Streets & Traffic | 6,724,448 | 6,018,795 | 2.4% |
| 142 | Arterial Street | 13,201,438 | 12,077,639 | 4.8% |
| 144 | Cemetery | 395,678 | 293,002 | 0.1% |
| 150 | Emergency Services | 1,523,272 | 1,357,829 | 0.5% |
| 151 | Public Safety Communications | 4,480,534 | 4,427,779 | 1.7% |
| 152 | Police Grants | 1,569,503 | 417,918 | 0.2% |
| 161 | Downtown Yakima Impr District | 312,029 | 193,924 | 0.1% |
| 162 | Trolley | 52,661 | 31,699 | —% |
| 163 | Front St Business Improvement Area | 4,125 | 3,500 | —% |
| 170 | Tourist Promotion (Conv Ctr) | 2,152,553 | 1,768,274 | 0.7% |
| 171 | Capitol Theatre | 469,871 | 442,356 | 0.2% |
| 172 | PFD Rev - Convention Center | 1,954,162 | 958,395 | 0.4% |
| 173 | Tourist Promotion Area | 770,200 | 690,000 | 0.3% |
| 174 | PFD Rev - Capitol Theatre | 957,167 | 683,400 | 0.3% |
| 272 | PFD Debt Service | 1,191,308 | 1,030,925 | 0.4% |
| 281 | Misc LTGO Bonds | 3,535,614 | 3,535,614 | 1.4% |
| 287 | 1996 LTGO Bonds | 429,907 | 349,070 | 0.1% |
| 321 | C.B.D. Capital Improvement | 1,221,542 | 21,100 | —% |
| 322 | Capitol Theatre Construction | 207,791 | 60,000 | —% |
| 323 | Yakima Revenue Development Area | 15,018,680 | 11,500,142 | 4.5% |
| 331 | Parks & Recreation Capital | 432,259 | — | —% |
| 332 | Fire Capital | 663,984 | 80,000 | —% |
| 333 | Law & Justice Capital | 987,001 | 570,000 | 0.2% |
| 342 | REET 1 | 3,876,210 | 1,048,583 | 0.4% |
| 343 | REET 2 | 1,959,008 | 779,315 | 0.3% |
| 344 | Streets Capital | 1,023,035 | 726,545 | 0.3% |
| 370 | Convention Center Cap Improvement | 14,181,154 | 13,513,600 | 5.3% |
| 392 | Cumulative Reserve - Capital Impr | 555,608 | 33,620 | —% |
| 421 | Airport Operating | 1,484,648 | 1,390,426 | 0.5% |
| 422 | Airport FAA | 5,556,999 | 4,810,000 | 1.9% |
| 441 | Stormwater Operating | 5,069,049 | 4,107,469 | 1.6% |
| 442 | Stormwater Capital | 5,467,773 | 3,085,000 | 1.2% |

**Schedule A**

# SUMMARY OF APPROPRIATIONS BY FUND

| Fund/Description | 2019 Projected Resources | 2019 Budget Appropriation | Percent of Budget |
|---|---|---|---|
| 462 Transit Operating | 12,709,808 | 9,501,399 | 3.7% |
| 464 Transit Capital | 7,542,664 | 1,270,000 | 0.5% |
| 471 Refuse | 8,494,151 | 7,740,255 | 3.0% |
| 472 Wastewater Capital - Facilities | 4,352,165 | 1,250,000 | 0.5% |
| 473 Wastewater Operating | 29,007,181 | 25,312,547 | 10.0% |
| 474 Water Operating | 11,842,504 | 10,362,553 | 4.1% |
| 475 Irrigation Operating | 2,806,919 | 1,876,529 | 0.7% |
| 476 Wastewater Capital - Construction | 6,912,143 | 3,560,000 | 1.4% |
| 477 Water Capital | 5,957,242 | 2,135,000 | 0.8% |
| 478 Wastewater Capital - Projects | 3,988,803 | 3,025,000 | 1.2% |
| 479 Irrigation Capital | 11,366,902 | 5,370,154 | 2.1% |
| 481 Utility Services | 1,871,700 | 1,871,700 | 0.7% |
| 486 2008 Water Bond | 365,047 | — | —% |
| 488 2008 Wastewater Bond | 392,777 | 415,063 | 0.2% |
| 491 2004 Irrigation Bond | 294,053 | 320,154 | 0.1% |
| 493 2003 Wastewater Bond | 2,743,032 | 1,162,400 | 0.5% |
| 512 Unemployment Comp | 383,387 | 188,629 | 0.1% |
| 513 Employee Health Benefit Reserve | 15,688,567 | 13,649,443 | 5.4% |
| 514 Workers' Compensation Reserve | 1,291,199 | 2,223,444 | 0.9% |
| 515 Risk Management Reserve | 6,008,744 | 4,292,504 | 1.7% |
| 516 Wellness/EAP | 121,807 | 66,900 | —% |
| 551 Equipment Rental | 7,158,705 | 5,748,157 | 2.3% |
| 555 Environmental | 453,106 | 222,950 | 0.1% |
| 560 Public Works Administration | 1,656,736 | 1,258,251 | 0.5% |
| 632 YakCorps | 655,000 | 655,000 | 0.3% |
| 710 Cemetery Trust | 707,296 | 12,000 | —% |
| | $ 328,628,279 | $ 254,162,202 | |

## *PERMANENT BUDGETED POSITIONS*

Citywide, the permanent budgeted work force is 768.0 FTE's for 2019, with no net increase from the 2018 Adopted budget. In the General Government classifications (General Fund, Parks and Recreation Fund and Street Fund) there are 485.5 permanent budgeted positions, a net of decrease of (14.0) FTE's from the 2018 Adopted budget due to the Utility Services positions moving out of the General Fund and into the Water Operating Fund.

The following chart lists the major bargaining groups that represent various groups of City employees, as well as the unrepresented management supervisory, confidential and other exempt employee classifications.

Negotiations are still underway for groups not settled as of October 31, 2019. The 2019 Adopted Budget contains estimates for these agreements.

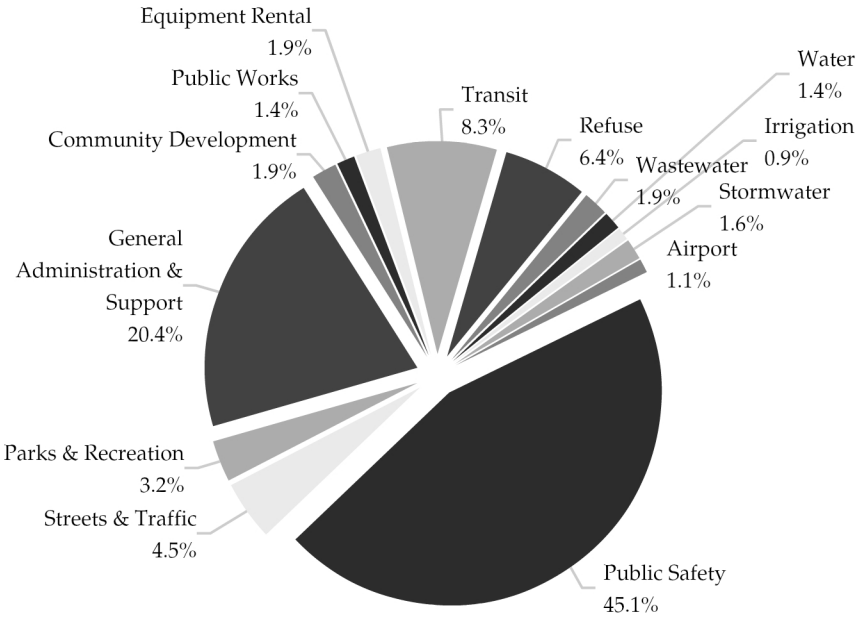
| Bargaining Unit | Employees [1] | Status | Budgeted |
|---|---|---|---|
| AFSCME Municipal | 295 | Settled through 2021 | Yes |
| AFSCME Transit | 61 | Settled through 2019 | Yes |
| International Association of Firefighters (IAFF) - LEOFF | 96 | Settled through 2017 | Estimated |
| 911 Call-taker (IAFF)- PERS Employees | 21 | Settled through 2017 | Estimated |
| Public Safety Dispatchers (IAFF) - PERS Employees | 18 | Settled through 2017 | Estimated |
| Yakima Police Patrolman's Association (YPPA) | 138 | Settled through 2019 | Yes |
| Management, Supervisory Confidential/Exempt Class | 82 | PACA [1] | Estimated |
| Teamsters Units: | | | |
| Police Management | 9 | Settled through 2018 | Yes |
| Corrections Sergeants | 3 | Settled through 2019 | Yes |
| Supervisors & Administrative | 55 | Settled through 2019 | Yes |
| Public Works Division Managers | 5 | Settled through 2020 | Yes |

(1) Employee count includes permanent part-time employees, so total is greater than FTE's listed above.

(2) 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

## CITY-WIDE ALLOCATION OF PERMANENT BUDGETED POSITIONS




## FULL-TIME EMPLOYEE (FTE) COMPARISON

| Department Number/Description | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|
| General Government | | | | |
| General Fund | | | | |
| 102 City Manager [1] | 2.00 | 2.00 | 3.00 | 4.00 |
| 110 City Council | 7.00 | 7.00 | 7.00 | 7.00 |
| 140 Records/City Clerk [2] | 4.50 | 5.00 | 5.00 | 5.00 |
| 160 Human Resources | 9.10 | 9.10 | 9.10 | 9.10 |
| 170 Legal [3] | 18.50 | 18.50 | 18.50 | 19.50 |
| 180 Municipal Court | 12.20 | 12.20 | 12.20 | 12.20 |
| 210 Planning [4] | 6.00 | 6.00 | 7.00 | 7.00 |
| 220 Code Administration | 17.00 | 17.00 | 17.00 | 17.00 |
| 221 City Hall Facility | 2.00 | 2.00 | 2.00 | 2.00 |
| 250 Economic Development [5] | 2.00 | 2.00 | 1.00 | 0.00 |
| 310 Police [6] | 195.00 | 195.00 | 195.00 | 189.00 |
| 320 Fire [7] | 103.00 | 104.00 | 103.00 | 104.00 |
| 350 Information Technology | 23.00 | 23.00 | 23.00 | 23.00 |
| 610 Financial Services | 15.00 | 15.00 | 15.00 | 15.00 |
| 650 Utility Services [8][9] | 12.75 | 12.75 | 14.00 | 0.00 |
| 653 Parking | 2.00 | 2.00 | 2.00 | 2.00 |
| 670 Purchasing | 6.00 | 6.00 | 6.00 | 6.00 |
| 700 Engineering [10] | 9.00 | 8.75 | 7.75 | 7.75 |
| Total General Fund | 446.05 | 447.30 | 447.55 | 429.55 |

## FULL-TIME EMPLOYEE (FTE) COMPARISON

| Department Number/Description | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|
| 131 Parks & Recreation [11] | 20.90 | 20.90 | 20.90 | 22.90 |
| 133 Traffic Engineering | 9.00 | 9.00 | 9.00 | 9.00 |
| 141 Streets [12] | 22.00 | 22.00 | 22.00 | 24.00 |
| Total General Government | 497.95 | 499.20 | 499.45 | 485.45 |
| | | | | |
| Other Operating Funds | | | | |
| 124 Neighborhood Development | 7.00 | 7.00 | 7.00 | 7.00 |
| 125 Community Relations | 5.00 | 5.00 | 5.00 | 5.00 |
| 144 Cemetery | 2.00 | 2.00 | 2.00 | 2.00 |
| 151 Public Safety Communications [13] | 35.00 | 36.00 | 36.00 | 36.00 |
| 421 Airport [14] | 7.00 | 8.00 | 8.00 | 8.00 |
| 462 Transit | 54.30 | 54.30 | 54.30 | 54.30 |
| 471 Refuse [15] | 20.00 | 21.00 | 22.00 | 22.00 |
| 473 Wastewater/Stormwater [16] | 71.20 | 72.20 | 72.20 | 72.20 |
| 474 Water Operating [9] | 31.00 | 31.00 | 31.00 | 45.00 |
| 475 Irrigation Operating | 7.00 | 7.00 | 7.00 | 7.00 |
| 551 Equipment Rental | 14.00 | 14.00 | 14.00 | 14.00 |
| 560 Public Works Administration [17] | 9.00 | 9.00 | 10.00 | 10.00 |
| Total Other Operating Funds | 262.50 | 266.50 | 268.50 | 282.50 |
| | | | | |
| Grand Total | 760.45 | 765.70 | 767.95 | 767.95 |

(1) An Assistant City Manager was added mid-year 2017, funded by the deletion of the Director of Utilities and Engineering and an Economic Development Assistant. A Community Relations Assistant was added in 2019 to enhance the City's ability to deliver consistent messaging to its multi-cultural audience.
(2) A .50 Department Assistant III upgraded to a full-time City Records Assistant in 2017.
(3) One Domestic Violence Victim Advocate positions was added in 2019, as City Council determined this position to be a necessary piece in the effort to address domestic violence in the community.
(4) One Senior Planner was left vacant in 2016 and 2017 due to budget constraints.
(5) An Economic Development Assistant position was deleted in 2018 and the Economic Development Manger in 2019 due to budget constraints.
(6) In 2019, four Police Officers, one Police Information Specialist and one Police Services Specialist positions were deleted due to budget restraints and three Police Services Specialist I positions were upgraded to Police Services Specialist II's.
(7) One Maintenance Mechanic was added in 2017 to help with additional vehicle maintenance needs. The Emergency Management Specialist position was deleted in 2018 due to the City Re-enrolling in the County program. 3 Firefighters were added mid-year 2018 due to available grant funding, One Public Education Captain and and one Fire Office Assistant position were deleted in 2019 due to budget restraints.
(8) In 2016, a Water Services Specialist position was reduced from 1.00 to .75, but reinstated to 1.00 in the 2018 budget.
(9) In 2019, Utility Services was moved from the General Fund to the Water Operating Fund.
(10) One Design Engineer was eliminated mid-year 2016 and the Engineering Contract Specialist went from 1.00 to .75 in 2016 due to budget constraints. The Director of Utilities & Engineering position was deleted in 2018 due to budget constraints.
(11) A .75 Parks Maintenance Specialist was replaced with a full-time Parks Maintenance Technician mid-year 2018, and one Recreation Leader and a .75 Parks Maintenance Worker were added in 2019 to meet Council priorities.
(12) A Traffic Signal Analyst was deleted and two Street Maintenance Crew Leaders and one Supervising Traffic Engineer were added in 2019 in a reorganization.
(13) One Public Safety Communications Supervisor was added in 2017 to reduce overtime and increase coverage.
(14) One Airport Operation & Maintenance Manager was added in 2017 to address insufficient staffing levels.
(15) One Solid Waste Supervisor was added in 2017 and a Solid Waste Services Specialist was added in 2018.
(16) A reorganization added a Pretreatment Crew leader in 2017.
(17) A Custodian position was added mid-year 2017.

# *INTERFUND TRANSFERS*

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 interfund transfers. 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:

**INTERFUND TRANSFER COMPARISON**

| | 2018 Adopted Budget | 2019 Adopted Budget |
|---|---|---|
| Total Budget | $ 239,834,665 | $ 254,162,203 |
| Less Double Budgeted Items | 49,406,737 | 50,117,889 |
| Actual Budget | $ 190,427,928 | $ 204,044,314 |

Common interfund transfers 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 INTERFUND TRANSFERS

| Interfund Transfers – General Government | |
|---|---|
| City Services | |
| Community Relations | $ 38,716 |
| Cemetery | 16,311 |
| Public Safety Communications | 129,679 |
| Downtown Business Impr District | 11,424 |
| Tourist Promotion | 60,130 |
| Capitol Theatre | 9,045 |
| Airport | 77,620 |
| Stormwater Operating | 130,364 |
| Transit | 469,237 |
| Refuse | 416,673 |
| Wastewater Operating | 1,131,700 |
| Water Operating | 595,949 |
| Irrigation Operating | 120,178 |
| Unemployment Compensation Reserve | 5,023 |
| Health Benefit Reserve | 255,730 |
| Workers' Compensation Reserve | 78,422 |
| Risk Management Reserve | 108,049 |
| Firemen's Relief and Pension | 47,093 |
| Total City Services | 3,701,343 |
| | |
| In Lieu of Taxes | |
| Stormwater Operating | 607,165 |
| Refuse | 1,150,000 |
| Wastewater Operating | 4,649,377 |
| Water Operating | 2,068,600 |
| Total | 8,475,142 |
| | |
| Other | |
| Engineering | 52,531 |
| Information Systems | 52,936 |
| Codes | 450,000 |
| Total | 555,467 |
| | |
| Total General Fund | 12,731,952 |
| | |
| Parks Interfund - Utility Tax | 1,513,060 |
| Streets - Interfund | 540,000 |
| Streets - TBD positions | 176,545 |
| Total Parks and Streets | 2,229,605 |
| | |
| Total General Government | 14,961,557 |

| Interfund Transfers – Other Funds | |
|---|---|
| Capital Projects | |
| Capitol Theatre | $ 60,000 |
| Law & Justice Capital | 200,000 |
| Convention Center | 383,600 |
| Capital Improvement Cumulative Reserve | 10,000 |
| Stormwater Capital | 1,200,000 |
| Wastewater Capital - Construction | 879,000 |
| Wastewater Capital - Projects | 2,900,000 |
| Wastewater Capital - Facilities | 501,500 |
| Water Capital | 565,000 |
| Workers Compensation | 380,000 |
| Total Capital Projects | 7,079,100 |
| | |
| Debt Service | |
| 2002/2009 PFD Conv Ctr/Cap Th GO Bond | 924,795 |
| Various LTGO (SunDome/Parks/Fire/St) | 600,095 |
| Public Works Trust Construction | 84,448 |
| Wastewater Operating Fund | 32,621 |
| Wastewater 2008 Revenue Bonds | 415,063 |
| 2003/2012 Irrigation Bonds and Reserve | 320,154 |
| 2003 Wastewater Bonds and Reserve | 1,162,400 |
| Total Debt Service | 3,539,576 |
| | |
| Internal Service | |
| Unemployment Compensation | 221,343 |
| Employee Health Benefit Reserve | 12,050,000 |
| Workers Compensation Fund | 1,355,784 |
| Risk Management Reserve | 4,154,436 |
| Wellness/Employee Assist Program | 100,000 |
| Equipment Rental - Replacement | 1,622,792 |
| Equipment Rental - Resale | 1,353,000 |
| Public Works Department | 1,240,201 |
| Total Internal Service | 22,097,556 |
| | |
| Utility Services | 1,871,700 |
| | |
| Operating Subsidies | |
| Cemetery Fund | 139,000 |
| Trolley | 10,000 |
| Tourist Promotion | 100,000 |
| Capitol Theatre | 144,400 |
| Public Safety Communications | 100,000 |
| Airport | 75,000 |
| Total Operating Subsidies | $ 568,400 |
| | |
| Total All Funds | $ 50,117,889 |

# *INTERNAL CHARGES*

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; an internal charge is applied to each such fund. This internal charge represents an expenditure to each individual fund and a revenue to the General Fund.

Following are the schedules showing charges for 2018 Internal Charges:

**INTERNAL CHARGES**

| | 2018 Amended Budget | Excluded Expenditures | Direct Charge For Services | Net City Service Costs |
|---|---|---|---|---|
| City Manager | $ 434,550 | — | — | $ 434,550 |
| City Clerk / Records | 675,267 | — | — | 675,267 |
| Finance | 1,651,963 | — | — | 1,651,963 |
| Human Resources | 763,825 | — | — | 763,825 |
| Legal | 1,686,272 | 1,228,815 | — | 457,457 |
| Purchasing | 624,773 | — | 266,333 | 358,440 |
| City Hall Facility | 533,319 | — | — | 533,319 |
| Information Technology | 3,523,653 | — | 52,936 | 3,470,717 |
| Subtotal | $ 9,893,622 | $ 1,228,815 | $ 319,269 | $ 8,345,538 |

- The *2018 Amended Budget* column illustrates the estimated 2018 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 Department'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 | 2018 Amended Budget | % City Service Budget | 2019 City Service Charges Billable | 2019 City Service Charges Non-Billable | 2018 Charges | Percent Inc (Dec) |
|---|---|---|---|---|---|---|
| Community Relations | $ 637,533 | 0.4% | $ 38,716 | $ — | $ 42,036 | (7.9)% |
| Cemetery | 293,602 | 0.2% | 16,311 | — | 18,657 | (12.6)% |
| Public Safety Communications | 2,135,439 | 1.4% | 129,679 | — | 129,220 | 0.4 % |
| Downtown Business Impr District | 188,127 | 0.1% | 11,424 | — | 7,127 | 60.3 % |
| Tourist Promotion | 1,731,163 | 1.1% | 60,130 | — | 65,031 | (7.5)% |
| Capitol Theatre | 441,587 | 0.3% | 9,045 | — | 9,445 | (4.2)% |
| Airport | 1,367,178 | 0.9% | 77,620 | — | 77,000 | 0.8 % |
| Stormwater | 2,457,193 | 1.6% | 130,364 | — | 128,837 | 1.2 % |
| Transit | 9,682,563 | 6.2% | 469,237 | — | 502,838 | (6.7)% |
| Refuse | 6,398,658 | 4.1% | 416,673 | — | 373,975 | 11.4 % |
| Wastewater | 18,017,252 | 11.6% | 1,131,700 | — | 1,195,886 | (5.4)% |
| Water | 9,334,047 | 6.0% | 595,949 | — | 597,317 | (0.2)% |
| Irrigation | 1,772,753 | 1.1% | 120,178 | — | 119,140 | 0.9 % |
| Unemployment Comp Reserve | 82,706 | 0.1% | 5,023 | — | 2,070 | 142.7 % |
| Health Benefit Reserve | 4,211,129 | 2.7% | 255,730 | — | 139,360 | 83.5 % |
| Workers Compensation Reserve | 601,376 | 0.4% | 78,422 | — | 51,221 | 53.1 % |
| Risk Management Reserve | 1,629,244 | 1.0% | 108,049 | — | 98,800 | 9.4 % |
| Fire Pension - Medical | 775,483 | 0.5% | 47,093 | — | 60,613 | (22.3)% |
| Subtotal | 61,757,033 | 39.7% | 3,701,343 | — | 3,618,573 | |
| Other Operating Funds & Dept's | 108,146,752 | 60.3% | — | 5,030,854 | — | |
| Excluded Funds & Departments | 71,947,805 | | | | | |
| Department City Service Charge | 9,893,622 | | | | | |
| Total Budget | 251,745,212 | | | | | |
| Total City Service Budget | $ 155,488,631 | 100.0% | 3,701,343 | 5,030,854 | $ 3,618,573 | 11.5 % |
| | | | Total Billable and Non-Billable | $ 8,732,197 | | |

- *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 2018 budget. This is based on percent of total expenditures.
- 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 2018 charges for city services for comparative purposes.
- The *Percent Increase (Decrease)* column indicates the percentage increase or decrease from 2017 to 2018 charges.

## EXCLUSIONS

| Funds and Department Budgets Excluded from City Service Charge | Excluded Amount |
|---|---|
| Indigent Defense | $ 1,050,000 |
| Hearing Examiner | 25,000 |
| Intergovernmental | 160,372 |
| State Auditor | 130,000 |
| Police Pension | 384,300 |
| Arterial Street Capital | 4,902,457 |
| Trolley | 31,699 |
| Front Street PBIA | 3,500 |
| Tourist Promotion - Convention Center | 741,000 |
| Capitol Theatre | 410,040 |
| PFD - Convention Center | 15,000 |
| Tourist Promotion Area | 707,200 |
| PFD - Capitol Theatre | 14,000 |
| G.O. Bond Funds | 4,551,107 |
| CBD Capital Improvement | 10,838,560 |
| Capitol Theatre Construction | 60,000 |
| Yakima Revenue Development Area | 11,500,142 |
| Parks & Recreation Capital | 8,224,810 |
| Fire Capital | 80,000 |
| Law and Justice Capital | 575,000 |
| Real Estate Excise Tax - REET 1 | 134,448 |
| Real Estate Excise Tax - REET 2 | 524,181 |
| Streets Capital | 550,000 |
| Convention Center Capital | 549,560 |
| Cumulative Reserve for Capital Improvement | 84,000 |
| Airport Capital | 3,884,193 |
| Stormwater Capital | 2,450,000 |
| Transit Operating | 1,998,029 |
| Transit Capital | 500,000 |
| Wastewater Capital - Facilities | 1,250,000 |
| Wastewater Capital - Construction | 5,560,000 |
| Wastewater Capital - Projects | 2,950,000 |
| Water Capital | 1,696,500 |
| Irrigation Capital | 8,050,000 |
| Revenue Bonds | 2,131,454 |
| Wellness/EAP | 76,900 |
| Environmental | 422,950 |
| Firemen's Relief & Pension | 454,000 |
| YakCorps Agency | 655,000 |
| | $ 78,325,402 |

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.

# *EXPENDITURES AND RESOURCES BY CATEGORY*

In addition to the **2019 Final Budget by City Functional Grouping** which shows the budget by fund and is used by City Management in the budget development phase, these reports may be used to look at the budget by category, for a different perspective into the City budget.

**Expenditures by Fund and Category -** Depicts the 2018 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. Note: In 2016 a new Governmental Accounting Standards Board (GASB) pronouncement took effect that impacted the way in which the City of Yakima reports its General Fund activities. Consequently, the Firemen's Relief and Pension fund is now reported in the General Fund.

**Revenues by Category -** Crosses fund lines and summarizes the major types of revenues in the current budget by General Fund and Other Funds, showing Citywide Totals by account type. The total estimated resources are also shown by adding the beginning balance to the total revenues.

**Expenditures by Category -** Crosses fund lines and summarizes the major types of expenditures in the current budget by General Fund and Other Funds, showing Citywide Totals by account type.

## EXPENDITURES BY FUND AND CATEGORY

2019 Adopted Budget

| Fund/Function Description | Salaries and Wages | Personnel Benefits | Supplies | Prof Services | Intergov't /Fund Services | Capital Outlay | Debt Service | Interfund /Transfers | Total |
|---|---|---|---|---|---|---|---|---|---|
| 102 City Management | $ 378,861 | $ 117,541 | $ 4,000 | $ 54,279 | $ — | $ — | $ — | $ — | $ 554,681 |
| 109 Indigent Defense | — | — | — | 1,050,000 | — | — | — | — | 1,050,000 |
| 110 City Council | 95,100 | 7,710 | 5,000 | 167,876 | — | — | — | — | 275,686 |
| 140 City Clerk/Records | 333,060 | 115,561 | 11,400 | 257,185 | — | — | — | — | 717,206 |
| 160 Human Resources | 416,436 | 161,662 | 19,500 | 170,515 | — | — | — | — | 768,113 |
| 170 Legal | 1,322,949 | 462,469 | 12,700 | 139,926 | — | — | — | — | 1,938,044 |
| 180 Municipal Court | 994,268 | 372,317 | 10,500 | 304,130 | 30,000 | — | — | — | 1,711,215 |
| 210 Planning | 461,909 | 176,367 | 3,700 | 62,140 | — | — | — | — | 704,116 |
| 220 Code Admin | 1,127,327 | 461,426 | 25,000 | 358,243 | — | — | — | 2,500 | 1,974,496 |
| 221 City Hall Facility | 150,442 | 51,661 | 23,500 | 373,749 | — | — | — | 3,000 | 602,352 |
| 250 Economic Dev | 7,739 | 2,655 | 2,500 | 286,609 | — | — | 13,740 | — | 313,243 |
| 310 Police | 18,092,799 | 5,543,341 | 775,100 | 2,850,072 | 2,256,000 | — | 789,037 | — | 30,306,349 |
| 320 Fire | 9,882,923 | 2,889,934 | 258,400 | 1,032,248 | — | — | 196,072 | — | 14,259,577 |
| 350 Information Tech | 1,796,728 | 747,134 | 334,319 | 770,067 | — | 65,000 | — | — | 3,713,248 |
| 590 Intergovernmental | — | — | — | 59,384 | 103,305 | — | — | — | 162,689 |
| 600 Operating Trans | — | — | — | — | — | — | — | 2,143,060 | 2,143,060 |
| 600 Contingency | — | — | — | 313,489 | — | — | — | — | 313,489 |
| 612 Finance | 1,146,059 | 419,796 | 20,000 | 201,512 | — | — | — | — | 1,787,367 |
| 612 Firemen's Rel & Pen | — | 590,470 | — | 626,493 | — | — | — | — | 1,230,483 |
| 613 State Examiner | — | — | — | 130,000 | — | — | — | — | 130,000 |
| 681 Police Pension | — | 427,697 | — | 501,800 | — | — | — | — | 929,497 |
| 653 Parking | 94,229 | 44,318 | 4,000 | 41,307 | — | — | — | 3,000 | 186,854 |
| 670 Purchasing | 453,951 | 171,654 | 6,650 | 13,782 | — | — | — | — | 646,037 |
| 700 Engineering | 510,851 | 200,954 | 10,700 | 47,825 | — | — | — | 7,980 | 778,310 |
| General Fund Total | 37,265,631 | 12,964,667 | 1,526,969 | 9,812,631 | 2,389,305 | 65,000 | 998,849 | 2,159,540 | 67,196,112 |
| 131 Parks & Recreation | 2,087,080 | 793,233 | 484,800 | 1,587,281 | — | — | — | 217,000 | 5,169,394 |
| 141 Street & Traffic | 2,187,620 | 949,095 | 587,900 | 1,634,203 | — | — | 264,977 | 395,000 | 6,018,795 |
| General Government Total | 41,540,331 | 14,706,995 | 2,599,669 | 13,034,115 | 2,389,305 | 65,000 | 1,263,826 | 2,771,540 | 78,370,781 |
| 123 Economic Dev | — | — | — | 133,400 | — | — | — | — | 133,400 |
| 124 Community Dev | 392,519 | 164,721 | 19,598 | 933,507 | — | — | — | — | 1,510,345 |
| 125 Comm Relations | 386,108 | 150,558 | 40,720 | 78,569 | — | 12,000 | — | 2,565 | 670,520 |
| 142 Arterial Street | — | — | — | 10,000 | — | 11,903,352 | 164,287 | — | 12,077,639 |
| 144 Cemetery | 144,154 | 63,173 | 20,200 | 65,476 | — | — | — | — | 293,003 |
| 150 Emergency Service | 824,805 | 248,836 | 72,000 | 37,188 | — | — | — | 175,000 | 1,357,829 |
| 151 Public Safe Comm | 2,512,235 | 1,140,005 | 9,700 | 490,193 | — | — | 275,645 | — | 4,427,778 |
| 152 Police Grants | 226,155 | 38,832 | 21,400 | 131,531 | — | — | — | — | 417,918 |
| 161 Improve District | — | — | 5,000 | 188,924 | — | — | — | — | 193,924 |
| 162 Trolley | — | — | — | 31,699 | — | — | — | — | 31,699 |
| 163 Front St Bus Impr | — | — | — | 3,500 | — | — | — | — | 3,500 |
| 170 Tourist Promo (C) | — | — | 68,000 | 1,700,274 | — | — | — | — | 1,768,274 |
| 171 Capitol Theatre | — | — | 28,400 | 413,956 | — | — | — | — | 442,356 |
| 172 PFD - Conv Center | — | — | — | 15,000 | — | — | — | 943,395 | 958,395 |
| 173 Tourist Promo Area | — | — | — | 690,000 | — | — | — | — | 690,000 |
| 174 PFD - Cap Theatre | — | — | — | 14,000 | — | — | — | 669,400 | 683,400 |
| 198 Cap Theatre Res | — | — | — | — | — | — | — | — | — |
| 221 L.I.D. Guaranty | — | — | — | — | — | — | — | — | — |

## EXPENDITURES BY FUND AND CATEGORY

2019 Adopted Budget

| Fund/Function Description | Salaries and Wages | Personnel Benefits | Supplies | Prof Services | Intergov't /Fund Services | Capital Outlay | Debt Service | Interfund /Transfers | Total |
|---|---|---|---|---|---|---|---|---|---|
| 272 PFD Debt Service | — | — | — | — | — | — | 1,030,925 | — | 1,030,925 |
| 281 Misc LTGO Bonds | — | — | — | — | — | — | 3,535,614 | — | 3,535,614 |
| 287 1996 LTGO Bonds | — | — | — | — | — | — | 349,070 | — | 349,070 |
| 321 C.B.D. Capital Impr | — | — | 6,000 | 15,100 | — | — | — | — | 21,100 |
| 322 Cap Theatre Const | — | — | — | — | — | 60,000 | — | — | 60,000 |
| 323 Yakima Rev Dev | — | — | — | 142 | — | 11,500,000 | — | — | 11,500,142 |
| 331 Parks & Rec Cap | — | — | — | — | — | — | — | — | — |
| 332 Fire Capital | — | — | 30,000 | 50,000 | — | — | — | — | 80,000 |
| 333 Law & Justice Cap | — | — | 265,000 | 30,000 | — | 275,000 | — | — | 570,000 |
| 342 REET 1 | — | — | — | — | — | 620,000 | 84,448 | 344,135 | 1,048,583 |
| 343 REET 2 | — | — | 350,000 | — | — | — | 173,355 | 255,960 | 779,315 |
| 344 Street Capital | — | — | — | — | — | 550,000 | — | 176,545 | 726,545 |
| 370 Conv Center Cap | — | — | 80,000 | 813,600 | — | 12,620,000 | — | — | 13,513,600 |
| 392 Cum Rsv Cap Impr | — | — | — | 33,620 | — | — | — | — | 33,620 |
| 421 Airport Operating | 660,626 | 256,598 | 77,500 | 325,702 | — | 70,000 | — | — | 1,390,426 |
| 422 Airport FAA | — | — | — | 100,000 | — | 4,710,000 | — | — | 4,810,000 |
| 441 Stormwater Oper | 723,997 | 312,067 | 52,000 | 1,710,405 | 34,000 | 15,000 | — | 1,260,000 | 4,107,469 |
| 442 Stormwater Capital | — | — | — | 475,000 | — | 2,610,000 | — | — | 3,085,000 |
| 462 Transit Operating | 3,113,877 | 1,660,884 | 746,050 | 3,500,588 | 480,000 | — | — | — | 9,501,399 |
| 464 Transit Capital | — | — | — | — | — | 1,270,000 | — | — | 1,270,000 |
| 471 Refuse | 1,365,277 | 594,447 | 366,150 | 4,714,381 | — | — | — | 700,000 | 7,740,255 |
| 472 WW Cap Facilities | — | — | — | 1,250,000 | — | — | — | — | 1,250,000 |
| 473 WW Operating | 4,761,431 | 2,031,246 | 1,033,300 | 10,175,318 | — | 395,000 | 775,361 | 6,140,891 | 25,312,547 |
| 474 Water Operating | 2,086,538 | 891,660 | 533,600 | 5,121,428 | — | 184,000 | 804,306 | 741,021 | 10,362,553 |
| 475 Irrigation Oper | 557,022 | 254,843 | 80,500 | 951,164 | — | 3,000 | — | 30,000 | 1,876,529 |
| 476 WW Capital Const | — | — | — | 360,000 | — | 3,200,000 | — | — | 3,560,000 |
| 477 Water Capital | — | — | — | 110,000 | — | 2,025,000 | — | — | 2,135,000 |
| 478 WW Cap Projects | — | — | — | 325,000 | — | 2,700,000 | — | — | 3,025,000 |
| 479 Irrigation Capital | — | — | — | — | — | 5,050,000 | — | 320,154 | 5,370,154 |
| 481 Utility Services | 884,852 | 376,886 | 12,350 | 592,612 | — | — | — | 5,000 | 1,871,700 |
| 486 2008 Water Bond | — | — | — | — | — | — | — | — | — |
| 488 2008 WW Bond | — | — | — | — | — | — | 415,063 | — | 415,063 |
| 491 2004 Irrigation Bond | — | — | — | — | — | — | 320,154 | — | 320,154 |
| 493 2003 WW Bond | — | — | — | — | — | — | 1,162,400 | — | 1,162,400 |
| 512 Unemployment | 55,842 | 120,764 | — | 12,023 | — | — | — | — | 188,629 |
| 513 Health Benefit | 138,916 | 11,816,397 | 7,000 | 1,682,130 | 5,000 | — | — | — | 13,649,443 |
| 514 Workers' Comp | 122,462 | 1,661,760 | 6,800 | 432,422 | — | — | — | — | 2,223,444 |
| 515 Risk Management | 583,614 | 186,885 | 7,500 | 3,514,505 | — | — | — | — | 4,292,504 |
| 516 Wellness/EAP | — | — | 3,400 | 63,500 | — | — | — | — | 66,900 |
| 551 Equipment Rental | 888,409 | 406,363 | 1,406,000 | 247,520 | — | 2,788,000 | — | 11,866 | 5,748,158 |
| 555 Environmental | — | — | 500 | 222,450 | — | — | — | — | 222,950 |
| 560 PW Admin | 478,000 | 233,855 | 46,900 | 424,496 | — | 60,000 | — | 15,000 | 1,258,251 |
| 632 YakCorps | — | — | — | 655,000 | — | — | — | — | 655,000 |
| 710 Cemetery Trust | — | — | — | — | — | — | — | 12,000 | 12,000 |
| Total City Budget | $62,447,170 | $37,317,775 | $7,995,237 | $55,879,438 | $2,908,305 | $62,685,352 | $10,354,454 | $14,574,472 | $254,162,203 |

## REVENUES BY CATEGORY
## 2019 Adopted Budget

| | | General Fund | Other Funds | Total Revenue |
|---|---|---|---|---|
| 310 | Taxes | | | |
| 311 | General Property Taxes | $ 10,557,065 | $ 8,616,843 | $ 19,173,908 |
| 313 | Retail Sales and Taxes | 21,758,510 | 9,461,055 | 31,219,565 |
| 314 | Utility Taxes | 8,542,143 | — | 8,542,143 |
| 316 | Business Taxes | 10,433,936 | 760,500 | 11,194,436 |
| 317 | Excise Taxes | 1,092,690 | 3,009,000 | 4,101,690 |
| 318 | Other Operating Assessments | — | 690,000 | 690,000 |
| | Total | 52,384,344 | 22,537,398 | 74,921,742 |
| 320 | Licenses and Permits | | | |
| 321 | Business Licenses and Permits | 599,384 | — | 599,384 |
| 322 | Non-business Licenses and Permit | 902,850 | 1,275,430 | 2,178,280 |
| | Total | 1,502,234 | 1,275,430 | 2,777,664 |
| 330 | Intergovernmental Revenues | | | |
| 331 | Federal Grants - Direct | 227,066 | 7,364,212 | 7,591,278 |
| 332 | Federal Entitlements | — | 201,000 | 201,000 |
| 333 | Federal Grants - Indirect | 9,130 | 4,198,477 | 4,207,607 |
| 334 | State Grants | 255,000 | 5,557,710 | 5,812,710 |
| 336 | In Lieu and Impact Payments | 2,303,469 | 2,345,104 | 4,648,573 |
| 337 | Grants from Local Units | 5,918 | 1,400,000 | 1,405,918 |
| 338 | Intergovernmental Revenues | 1,091,575 | 7,698,114 | 8,789,689 |
| 339 | ARRA Grants | — | — | — |
| | Total | 3,892,158 | 28,764,617 | 32,656,775 |
| 340 | Charges for Services | | | |
| 341 | General Government | 499,280 | 386,500 | 885,780 |
| 342 | Security of Persons and Property | 2,126,865 | 120,050 | 2,246,915 |
| 343 | Physical Environment | 54,000 | 42,699,958 | 42,753,958 |
| 344 | Transportation | — | 1,529,670 | 1,529,670 |
| 345 | Economic Environment | 486,000 | 20,600 | 506,600 |
| 347 | Culture and Recreation | — | 854,950 | 854,950 |
| 348 | Internal Service Fund Sales and Services | — | 3,679,888 | 3,679,888 |
| 349 | Other Interfund/Department Charges | 3,889,792 | 2,411,700 | 6,301,492 |
| | Total | 7,055,937 | 51,703,316 | 58,759,253 |

## REVENUES BY CATEGORY
## 2019 Adopted Budget

| | | General Fund | Other Funds | Total Revenue |
|---|---|---|---|---|
| 350 | Fines and Forfeits | | | |
| 353 | Traffic Infraction Penalties | 1,500,000 | — | 1,500,000 |
| 354 | Parking Infraction Penalties | 41,000 | — | 41,000 |
| 355 | Criminal Traffic Misdemeanors | 218,000 | — | 218,000 |
| 356 | Criminal Non-traffic Penalties | 65,000 | — | 65,000 |
| 357 | Criminal Cost Recoupments | 115,817 | — | 115,817 |
| 359 | Non-court Fines Forfeitures | — | 100,000 | 100,000 |
| | Total | 1,939,817 | 100,000 | 2,039,817 |
| 360 | Miscellaneous Revenues | | | |
| 361 | Interest Earnings | 563,000 | 278,552 | 841,552 |
| 362 | Rents and Royalties | 39,413 | 1,816,761 | 1,856,174 |
| 363 | Penalty and Interest Assessments | — | 62,000 | 62,000 |
| 365 | Internal Service Fund | — | 6,481,627 | 6,481,627 |
| 366 | Trust and Other Interfund/Dept | — | 13,742,427 | 13,742,427 |
| 367 | Contributions - Private Source | 3,750 | 17,300 | 21,050 |
| 368 | Assessment Revenue | — | 4,580,550 | 4,580,550 |
| 369 | Other Miscellaneous Revenue | 56,020 | 2,580,434 | 2,636,454 |
| | Total | 662,183 | 29,559,651 | 30,221,834 |
| 370 | Proprietary/ Trust Gains (losses) & Other Income | | | |
| 379 | Capital Contributions-Others | — | 1,053,177 | 1,053,177 |
| | Total | — | 1,053,177 | 1,053,177 |
| 390 | Other Financing Sources | | | |
| 391 | Proceeds of General L/T Debt | — | 32,200,000 | 32,200,000 |
| 395 | Proceeds of General Fixed Assets | — | 154,500 | 154,500 |
| 397 | Operating Transfers-In | — | 12,876,680 | 12,876,680 |
| 398 | Insurance Recoveries | — | 84,000 | 84,000 |
| | Total | — | 45,315,180 | 45,315,180 |
| Total Estimated Revenue | | 67,436,673 | 180,308,769 | 247,745,442 |
| Estimated Beginning Fund Balance (Reserve) | | 9,068,325 | 71,814,516 | 80,882,841 |
| Total Estimated Resources | | $ 76,504,998 | $ 252,123,285 | $ 328,628,283 |

## EXPENDITURES BY CATEGORY
## 2019 Adopted Budget

| | | General Fund | Other Funds | Total Expenditure |
|---|---|---|---|---|
| 100 | Salaries and Wages | | | |
| 11 | Salaries and Wages | $ 34,292,189 | $ 23,150,552 | $ 57,442,741 |
| 12 | Overtime | 1,580,050 | 1,041,965 | 2,622,015 |
| 13 | Special Pay/Shift Differential | 860,330 | 560,245 | 1,420,575 |
| 14 | Retirement/Termination Cashout | 533,060 | 428,778 | 961,838 |
| | Total | 37,265,629 | 25,181,540 | 62,447,169 |
| 200 | Personnel Benefits | | | |
| 21 | Social Security | 1,230,548 | 1,697,507 | 2,928,055 |
| 22 | Retirement | 2,760,182 | 2,816,507 | 5,576,689 |
| 23 | Industrial Insurance | 464,688 | 2,184,856 | 2,649,544 |
| 24 | Life Insurance | 120,534 | 95,701 | 216,235 |
| 25 | Medical Insurance | 6,351,326 | 16,010,111 | 22,361,437 |
| 26 | Dental Insurance | 500,248 | 1,235,192 | 1,735,440 |
| 27 | Unemployment Compensation | 191,526 | 232,084 | 423,610 |
| 28 | Miscellaneous (i.e. uniforms) | 327,450 | 81,150 | 408,600 |
| 29 | Pensions and Death Benefits | 1,018,167 | — | 1,018,167 |
| | Total | 12,964,669 | 24,353,108 | 37,317,777 |
| 300 | Supplies | | | |
| 31 | Office and Operating Supplies | 643,000 | 3,024,098 | 3,667,098 |
| 32 | Fuel Consumed | 369,850 | 1,182,870 | 1,552,720 |
| 34 | Items Purchased for Resale or Inventory | — | 1,419,500 | 1,419,500 |
| 35 | Small Tools and Equipment | 514,119 | 841,800 | 1,355,919 |
| | Total | 1,526,969 | 6,468,268 | 7,995,237 |
| 400 | Other Services and Charges | | | |
| 41 | Professional Services | 6,726,004 | 17,833,254 | 24,559,258 |
| 42 | Communications | 355,117 | 430,631 | 785,748 |
| 43 | Transportation/Training | 185,655 | 137,325 | 322,980 |
| 44 | Taxes and Assessments | 100 | 9,658,886 | 9,658,986 |
| 45 | Operating Rentals & Leases | 91,556 | 858,817 | 950,373 |
| 46 | Insurance | — | 1,902,140 | 1,902,140 |
| 47 | Public Utility Services | 406,851 | 4,929,307 | 5,336,158 |
| 48 | Repairs and Maintenance | 1,069,877 | 6,354,202 | 7,424,079 |
| 49 | Miscellaneous | 977,472 | 3,962,245 | 4,939,717 |
| | Total | 9,812,632 | 46,066,807 | 55,879,439 |

## EXPENDITURES BY CATEGORY
## 2019 Adopted Budget

| | | General Fund | Other Funds | Total Expenditure |
|---|---|---|---|---|
| 500 | Intergovernmental Services | | | |
| 51 | Intergovernmental Professional Services | 2,350,210 | 519,000 | 2,869,210 |
| 52 | Intergovernmental Agreements | 39,095 | — | 39,095 |
| | Total | 2,389,305 | 519,000 | 2,908,305 |
| 600 | Capital Outlays | | | |
| 62 | Buildings | — | 400,000 | 400,000 |
| 63 | Improvements Other Than Buildings | — | 2,120,000 | 2,120,000 |
| 64 | Machinery and Equipment | 65,000 | 6,197,000 | 6,262,000 |
| 65 | Construction Projects | — | 53,903,352 | 53,903,352 |
| | Total | 65,000 | 62,620,352 | 62,685,352 |
| 700 | Debt Service - Principal | | | |
| 71 | Debt Service-G.O. Bonds-Principal | — | 3,290,301 | 3,290,301 |
| 72 | Debt Service-Revenue Bonds-Principal | — | 1,400,000 | 1,400,000 |
| 73 | Debt Service-Capital Lease-Principal | 950,574 | 187,785 | 1,138,359 |
| 74 | Intergovernmental Loans | 10,739 | 1,820,078 | 1,830,817 |
| 75 | Debt Service-LID Assessment-Principal | — | 220,000 | 220,000 |
| | Total | 961,313 | 6,918,164 | 7,879,477 |
| 800 | Debt Service - Interest | | | |
| 82 | Debt Service-Interest-Interfund Debt | — | 55,645 | 55,645 |
| 83 | Debt Service-External LTD Interest | 37,536 | 2,381,795 | 2,419,331 |
| | Total | 37,536 | 2,437,440 | 2,474,976 |
| | | | | — |
| Transfers Out | | | | |
| 0055 | Transfers Out | 2,143,060 | 10,733,620 | 12,876,680 |
| 0092 | Vehicle Replacement | 16,480 | 1,681,312 | 1,697,792 |
| | Total | 2,159,540 | 12,414,932 | 14,574,472 |
| Total Expenditures | | $ 67,182,593 | $ 186,979,611 | $ 254,162,204 |

# *DEBT SUMMARY*

Long-term debt planning is integral to planning for fiscal sustainability. The City's debt is supported by eleven different funding streams which are segmented on the following pages.

This information include a complete city-wide summary of debt issues and includes current balances and future payments. Remaining debt payments for the next 10 years are shown in the spreadsheets and associated graphs, and show when issues become fully paid within this time frame. Future points when payments decrease are the points at which decisions to re-issue debt or redeploy budgetary resources can be planned for.

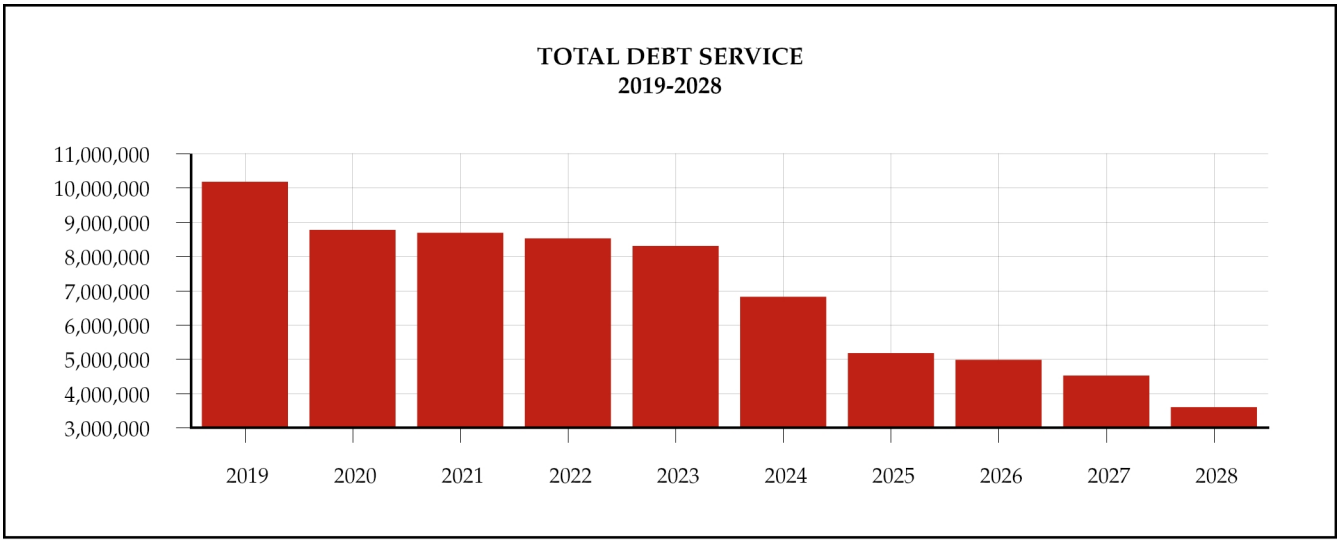
The attached summary has been created by staff to accomplish three things:

- Provide a single overview of the city's debt across all funds and funding sources
- Clearly identify when debt will be extinguished and when decision opportunities will arise to contemplate how the city will best be served by further debt or not
- To provide long-term planning to coincide with the long-term planning of capital asset projects and the long-term forecast of the city's health in general

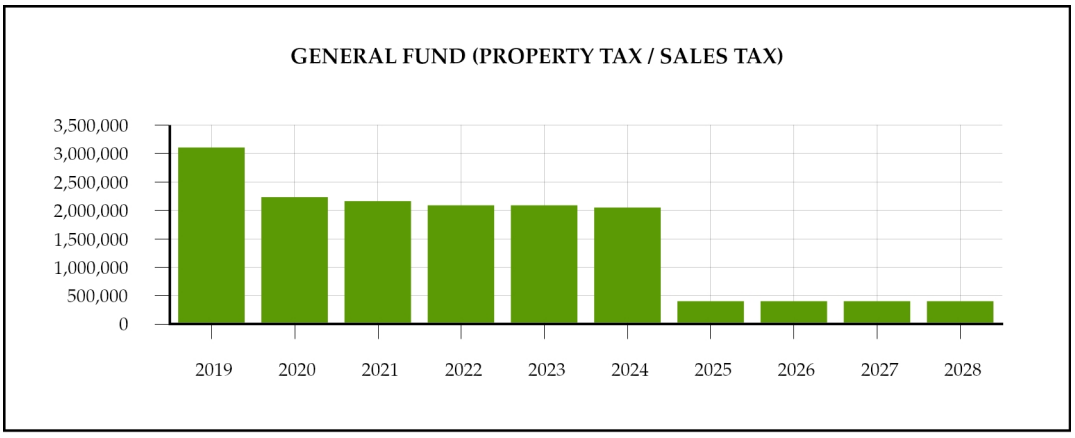
The most immediate debt maturities are:

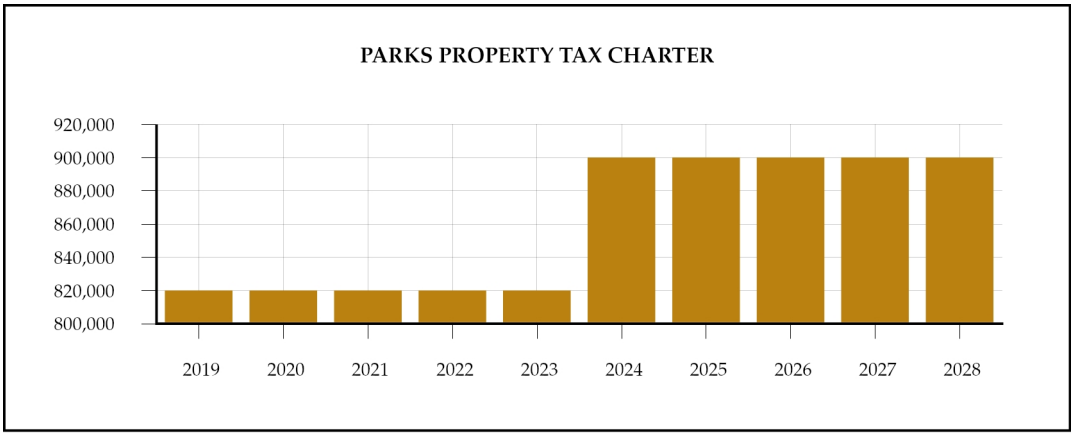
1. The 2004 Convention Center expansion debt, paid from Lodging Tax restricted revenues will be repaid in 2019, resulting in debt repayment capacity in 2020.
2. The 2013 Police Vehicle and Fire Air Pack debt, paid from General Fund, will be repaid in 2019, resulting in debt repayment capacity in 2020.
3. The 2008 infrastructure project debt paid out of REET 1 & 2 will be repaid in 2019, resulting in debt repayment capacity in 2020.

The two points in time this tool is most useful are during the annual strategic planning and budgeting process and when debt is issued, and at the points when specific debt issues are brought for review and approval.

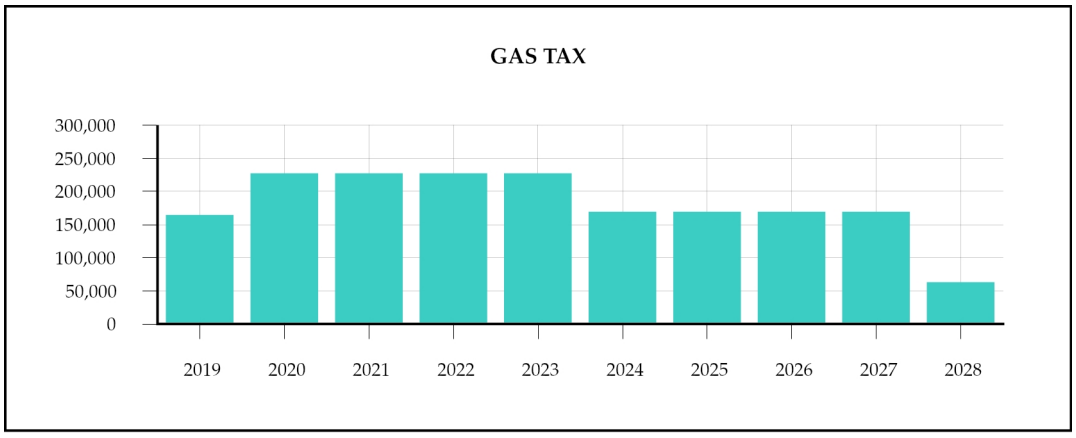


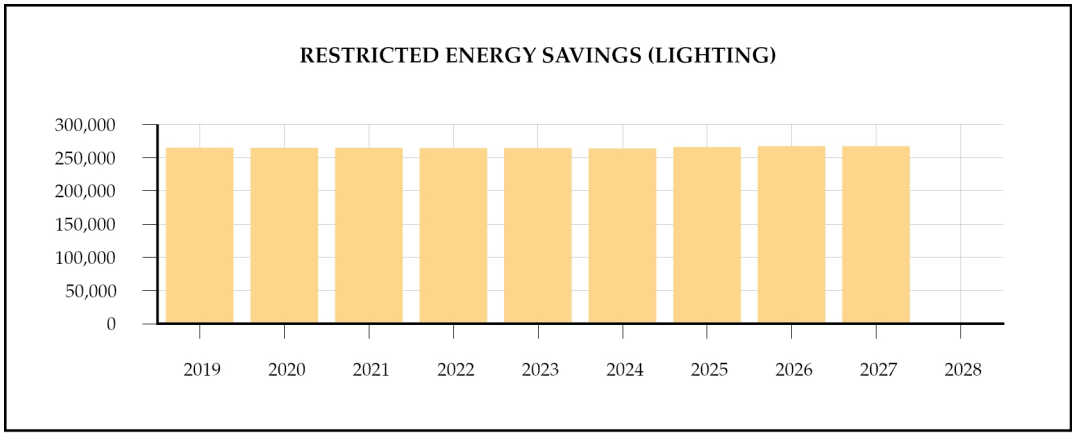
| DAC | Description | LTD Type | Funding Source | Mat Date | Category | Balance 12/31/18 |
|---|---|---|---|---|---|---|
| **General Fund (Property Tax/Sales Tax)** | | | | | | |
| 001 8717500 | 2013 (74) Police Vehicles | Gov't | GF-Prop Tax/Sales Tax | 06/01/19 | Lease/Pchs | $ 789,037 |
| 001 8707500 | 2013 (70) Fire Air Packs | Gov't | GF-Prop Tax/Sales Tax | 06/01/19 | Lease/Pchs | 86,898 |
| 001 8297500 | 2011 Two Fire Apparatus | Gov't | GF-Prop Tax/Sales Tax | 12/01/20 | Lease/Pchs | 139,917 |
| 281 8177100 | 2008 Fire Ladder Apparatus | Gov't | GF-Prop Tax/Sales Tax | 12/01/21 | GO Debt | 221,600 |
| 001 8697500 | 2013 Fire Apparatus | Gov't | GF-Prop Tax/Sales Tax | 12/01/23 | GO Debt | 196,078 |
| 281 8687100 | 2014 Street Impr Project 2014 | Gov't | GF-Prop Tax/Sales Tax | 06/01/23 | Lease/Pchs | 9,893,525 |
| 281 8887100 | 2018 Street Resurfacing Project (Ref) | Gov't | GF-Prop Tax/Sales Tax | 06/01/24 | GO Debt | 3,996,637 |
| | | | | | | 15,323,692 |
| **Parks Property Tax Charter** | | | | | | |
| 281 8878300 | 2018 Yakima Sports Complex (Ref) | Gov't | Parks-Prop Tax Chtr $ | 06/01/35 | GO Debt | 6,452,558 |
| 281 8267100 | 2018 Aquatic Center YMCA | Gov't | Parks-Prop Tax Chtr $ | 12/01/42 | GO Debt | 15,004,128 |
| | | | | | | 21,456,686 |
| **Gas Tax** | | | | | | |
| 142 8098320 | 2015 SIED Loan - 21st Ave/Airport | Gov't | Gas Tax | 06/01/23 | | 290,449 |
| 142 8778320 | 2016 SIED Loan - SOZO | Gov't | Gas Tax | 06/01/27 | | 955,773 |
| 142 8148320 | 2018 SIED - River Rd Impr/Aquatics | Gov't | Gas Tax | 06/01/29 | | 628,000 |
| | | | | | | 1,874,222 |
| **Restricted Energy Savings (Lighting)** | | | | | | |
| 141 8798300 | 2017 Energy Project (lighting) | Gov't | Prop Tax/Energy Svgs | 06/01/27 | Lease/Pchs | 2,386,101 |



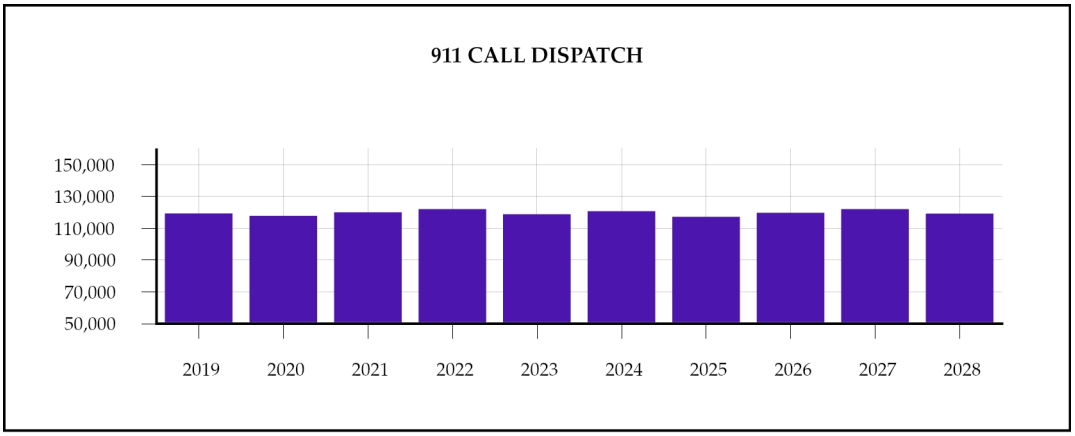



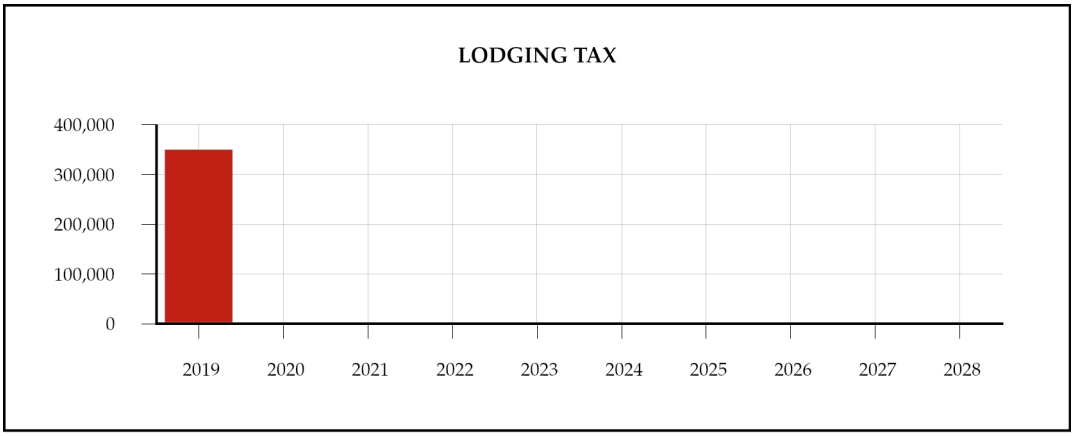
| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2040 |
|---|---|---|---|---|---|---|---|---|---|---|
| $ 789,037 | $ — | $ — | $ — | $ — | $ — | $ — | $ — | $ — | $ — | $ — |
| 86,898 | — | — | — | — | — | — | — | — | — | — |
| 69,959 | 69,959 | — | — | — | — | — | — | — | — | — |
| 73,200 | 75,600 | 72,800 | — | — | — | — | — | — | — | — |
| 39,216 | 39,216 | 39,216 | 39,216 | 39,216 | — | — | — | — | — | — |
| 1,646,650 | 1,648,750 | 1,650,750 | 1,648,375 | 1,648,750 | 1,650,250 | — | — | — | — | — |
| 399,664 | 399,664 | 399,664 | 399,664 | 399,664 | 399,664 | 399,664 | 399,664 | 399,664 | 399,664 | |
| 3,104,624 | 2,233,189 | 2,162,430 | 2,087,255 | 2,087,630 | 2,049,914 | 399,664 | 399,664 | 399,664 | 399,664 | — |
| | | | | | | | | | | |
| 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 2,452,558 |
| 420,000 | 420,000 | 420,000 | 420,000 | 420,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 10,404,128 |
| 820,000 | 820,000 | 820,000 | 820,000 | 820,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 12,856,686 |
| | | | | | | | | | | |
| 58,090 | 58,090 | 58,090 | 58,090 | 58,090 | — | — | — | — | — | — |
| 106,197 | 106,197 | 106,197 | 106,197 | 106,197 | 106,197 | 106,197 | 106,197 | 106,197 | — | — |
| — | 62,797 | 62,800 | 62,800 | 62,800 | 62,800 | 62,800 | 62,800 | 62,800 | 62,800 | 62,803 |
| 164,287 | 227,084 | 227,087 | 227,087 | 227,087 | 168,997 | 168,997 | 168,997 | 168,997 | 62,800 | 62,803 |
| | | | | | | | | | | |
| 264,977 | 264,742 | 264,496 | 264,237 | 263,965 | 263,680 | 265,897 | 267,080 | 267,028 | — | — |



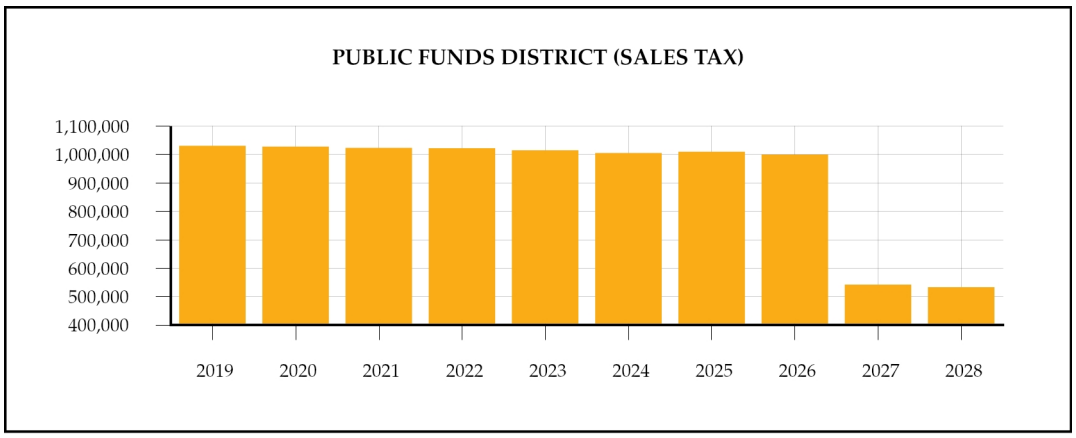



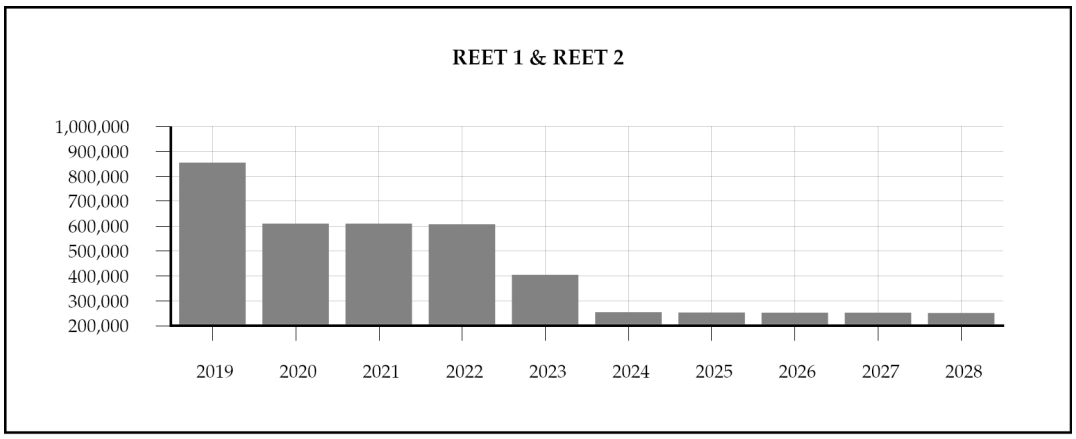
| DAC | Description | LTD Type | Funding Source | Mat Date | Category | Balance 12/31/18 |
|---|---|---|---|---|---|---|
| **911 Call Dispatch** | | | | | | |
| 154 8758200 | 2014 City Pt of 911 Call Disp Ctr | Gov't | Prop Tax/Disp Fees | 05/01/34 | | $ 1,912,450 |
| **Convention Center Expansion** | | | | | | |
| 287 8277100 | 2004 Convention Center Exp II | Gov't | Lodging Tax | 11/01/19 | GO Debt | 349,070 |
| **Public Funds District (Sales Tax)** | | | | | | |
| 272 8157100 | 2007 Convention Ctr Addition III | Gov't | PFD (Sales Tax) | 05/01/26 | GO Debt | 3,646,170 |
| 272 8167100 | 2009 Capitol Theatre Exp (BABs) | Gov't | PFD (Sales Tax) | 12/01/32 | GO Debt | 7,624,330 |
| | | | | | | 11,270,500 |
| **REET 1 & REET 2** | | | | | | |
| 281 8237100 | 2008 Infrastructure Project | Gov't | REET 1 & 2 (50% ea) | 12/01/19 | GO Debt | 239,200 |
| 281 8207100 | 2007 Fire Station (West Valley, 92nd) | Gov't | REET 1 | 05/01/22 | GO Debt | 292,123 |
| 281 8238320 | 2008 Infrastructure Project | Gov't | REET 2 | 12/01/19 | GO Debt | 530,428 |
| 281 8187100 | 2003 Sundome Expansion | Gov't | GF-Prop Tax/Sales Tax | 12/01/23 | GO Debt | 741,475 |
| 343 8677800 | 2009 Railroad Grade Separation | Gov't | REET 2 | 07/01/28 | | 1,696,405 |
| 342 8317850 | 2010 Railroad Grade Separation | Gov't | REET 1 | 06/01/34 | | 1,224,494 |
| | | | | | | 4,724,125 |



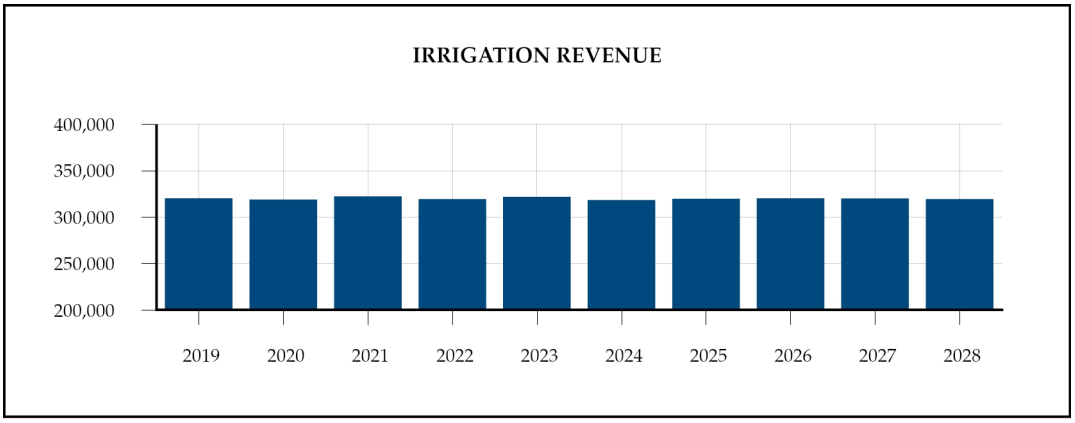



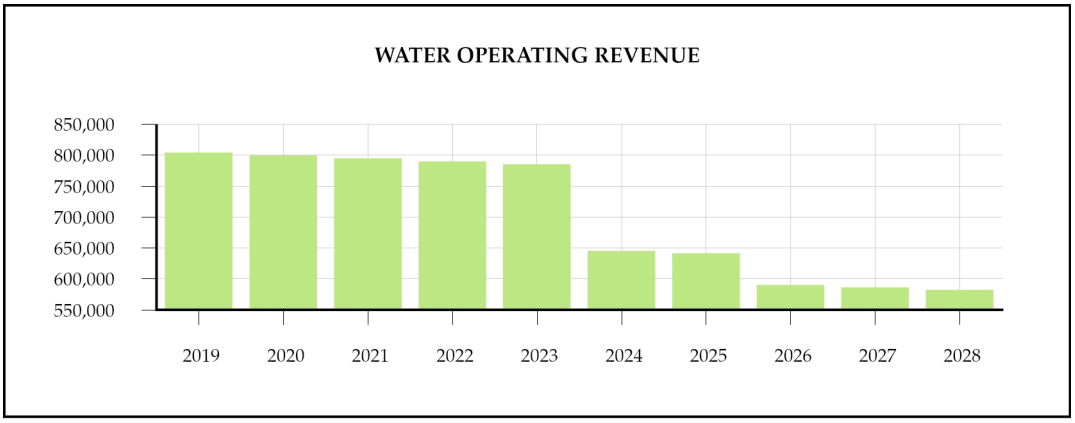
| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2040 |
|---|---|---|---|---|---|---|---|---|---|---|
| $ 119,150 | $ 117,663 | $ 119,863 | $ 121,863 | $ 118,663 | $ 120,463 | $ 117,063 | $ 119,513 | $ 121,813 | $ 118,963 | $ 717,438 |
| 349,070 | — | — | — | — | — | — | — | — | — | — |
| 459,795 | 455,995 | 456,695 | 456,700 | 455,908 | 449,508 | 457,336 | 454,234 | — | — | — |
| 571,130 | 571,570 | 566,170 | 565,210 | 558,410 | 556,050 | 552,850 | 545,410 | 541,980 | 532,230 | 2,063,320 |
| 1,030,925 | 1,027,565 | 1,022,865 | 1,021,910 | 1,014,318 | 1,005,558 | 1,010,186 | 999,644 | 541,980 | 532,230 | 2,063,320 |
| 239,200 | — | — | — | — | — | — | — | — | — | — |
| 74,535 | 71,935 | 74,235 | 71,418 | — | — | — | — | — | — | — |
| 132,365 | 132,665 | 132,765 | 132,633 | — | — | — | — | — | — | — |
| 150,000 | 147,796 | 145,746 | 147,934 | 150,000 | — | — | — | — | — | — |
| 173,355 | 172,530 | 171,704 | 170,879 | 170,053 | 169,228 | 168,402 | 167,577 | 166,751 | 165,926 | — |
| 84,448 | 84,448 | 84,448 | 84,448 | 84,448 | 84,448 | 84,448 | 84,448 | 84,448 | 84,448 | 380,015 |
| 853,903 | 609,374 | 608,898 | 607,312 | 404,501 | 253,676 | 252,850 | 252,025 | 251,199 | 250,374 | 380,015 |



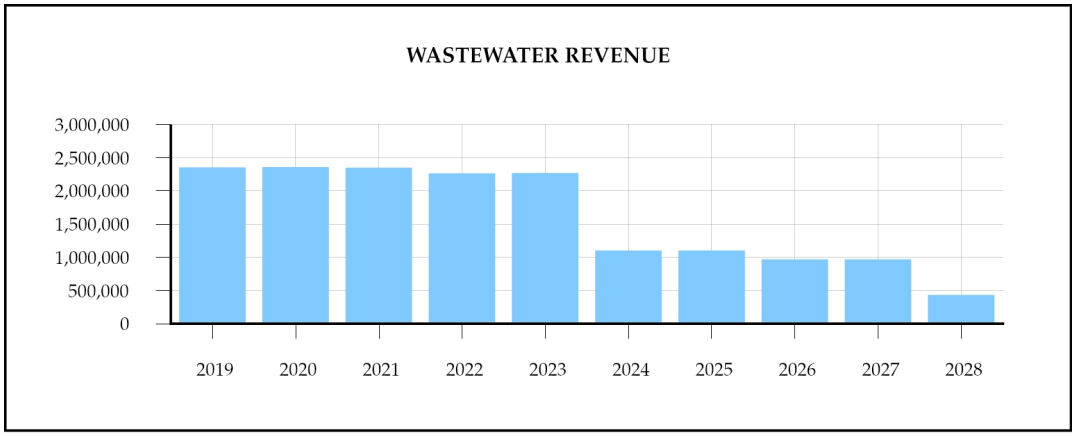



| DAC | Description | LTD Type | Funding Source | Mat Date | Category | Balance 12/31/18 |
|---|---|---|---|---|---|---|
| **Irrigation Revenue** | | | | | | |
| 491 8558320 | 2004 Irrigation System Rev Bonds | Business | Irrigation Revenue | 09/01/34 | Rev Bonds | $ 5,120,409 |
| **Water Operating Revenue** | | | | | | |
| 474 8468300 | 2003 Naches WTP Improvements | Business | Water Operating | 07/01/23 | | 683,729 |
| 474 8488320 | 2009 New Water Well | Business | Water Operating | 07/01/28 | | 1,244,804 |
| 474 8668320 | 2013 Automated Reading System | Business | Water Operating | 07/01/32 | | 3,753,289 |
| 474 8658320 | 2013 Design WTP Lagoons | Business | Water Operating | 10/01/34 | | 3,170,350 |
| 474 8478320 | 2005 Naches River WTP Filter Rehab | Business | Water Operating | 10/01/25 | | 336,099 |
| | | | | | | 9,188,271 |
| **Wastewater Revenue** | | | | | | |
| 473 8427800 | 2001 Fruitvale Neighborhood Sewer | Business | Wastewater Revenue | 07/01/21 | | 235,204 |
| 493 8587200 | 2012 Wastewater Rev Bonds, Ref 03B | Business | Wastewater Revenue | 11/01/23 | Rev Bonds | 5,823,400 |
| 473 8447800 | 2005 River Road Sewer | Business | Wastewater Revenue | 07/01/25 | | 887,115 |
| 473 8458300 | 2007 Ultraviolet Disinfection | Business | Wastewater Revenue | 07/01/27 | | 1,119,812 |
| 473 8628300 | 2012 Wastewater Treatment Plan | Business | Wastewater Revenue | 06/01/32 | | 3,559,244 |
| 473 8638300 | 2012 Industrial Sewer Main Ext | Business | Wastewater Revenue | 06/01/37 | | 1,622,727 |
| 473 8648300 | 2011 Energy Efficiency Project | Business | Wastewater Revenue | 03/31/33 | | 504,973 |
| 473 8768300 | 2012 Industrial Waste Anaerobic | Business | Wastewater Revenue | 07/01/34 | | 630,540 |
| 488 8548320 | 2008 Wastewater Revenue Bonds | Business | Wastewater Revenue | 11/01/27 | Rev Bonds | 3,720,588 |
| | | | | | | 18,103,603 |
| | | | | | | $ 91,709,129 |



| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2040 |
|---|---|---|---|---|---|---|---|---|---|---|
| $ 320,154 | $ 318,760 | $ 322,160 | $ 319,510 | $ 321,635 | $ 318,310 | $ 319,760 | $ 320,160 | $ 320,080 | $ 319,520 | $ 1,920,360 |
| 138,093 | 137,420 | 136,746 | 136,072 | 135,399 | — | — | — | — | — | — |
| 127,206 | 126,601 | 125,995 | 125,389 | 124,783 | 124,178 | 123,572 | 122,966 | 122,360 | 121,755 | — |
| 272,368 | 271,711 | 271,053 | 270,395 | 269,737 | 269,079 | 268,421 | 267,763 | 267,105 | 266,447 | 1,059,211 |
| 217,918 | 215,282 | 212,645 | 210,009 | 207,373 | 204,737 | 202,101 | 199,465 | 196,829 | 194,193 | 1,109,798 |
| 48,720 | 48,485 | 48,249 | 48,014 | 47,779 | 47,543 | 47,308 | — | — | — | — |
| 804,305 | 799,499 | 794,688 | 789,879 | 785,071 | 645,537 | 641,402 | 590,194 | 586,294 | 582,395 | 2,169,009 |
| 78,789 | 78,401 | 78,013 | — | — | — | — | — | — | — | — |
| 1,162,400 | 1,169,200 | 1,164,200 | 1,162,800 | 1,164,800 | — | — | — | — | — | — |
| 128,594 | 127,973 | 127,352 | 126,731 | 126,109 | 125,488 | 124,867 | — | — | — | — |
| 126,851 | 126,244 | 125,638 | 125,031 | 124,424 | 123,817 | 123,210 | 122,603 | 121,996 | — | — |
| 277,824 | 277,152 | 276,479 | 275,806 | 275,133 | 274,461 | 273,788 | 273,115 | 272,443 | 271,770 | 811,274 |
| 89,067 | 88,660 | 88,254 | 87,847 | 87,440 | 87,033 | 86,627 | 86,220 | 85,813 | 85,407 | 750,359 |
| 34,826 | 34,826 | 34,826 | 34,826 | 34,826 | 34,826 | 34,826 | 34,826 | 34,826 | 34,826 | 156,716 |
| 39,409 | 39,409 | 39,409 | 39,409 | 39,409 | 39,409 | 39,409 | 39,409 | 39,409 | 39,409 | 236,452 |
| 415,063 | 412,738 | 414,988 | 411,600 | 413,600 | 415,000 | 415,800 | 411,000 | 410,800 | — | — |
| 2,352,823 | 2,354,603 | 2,349,159 | 2,264,050 | 2,265,741 | 1,100,034 | 1,098,527 | 967,173 | 965,287 | 431,412 | 1,954,801 |
| $10,184,218 | $8,772,475 | $8,691,642 | $8,523,099 | $8,308,610 | $6,826,167 | $5,174,344 | $4,984,448 | $4,522,341 | $3,597,355 | $ 22,124,432 |



# *BUDGET BY DEPARTMENT*

**City Administration**

**Human Resources**

**Legal**

**Municipal Court**

**Finance**

**Community Development**

**Police**

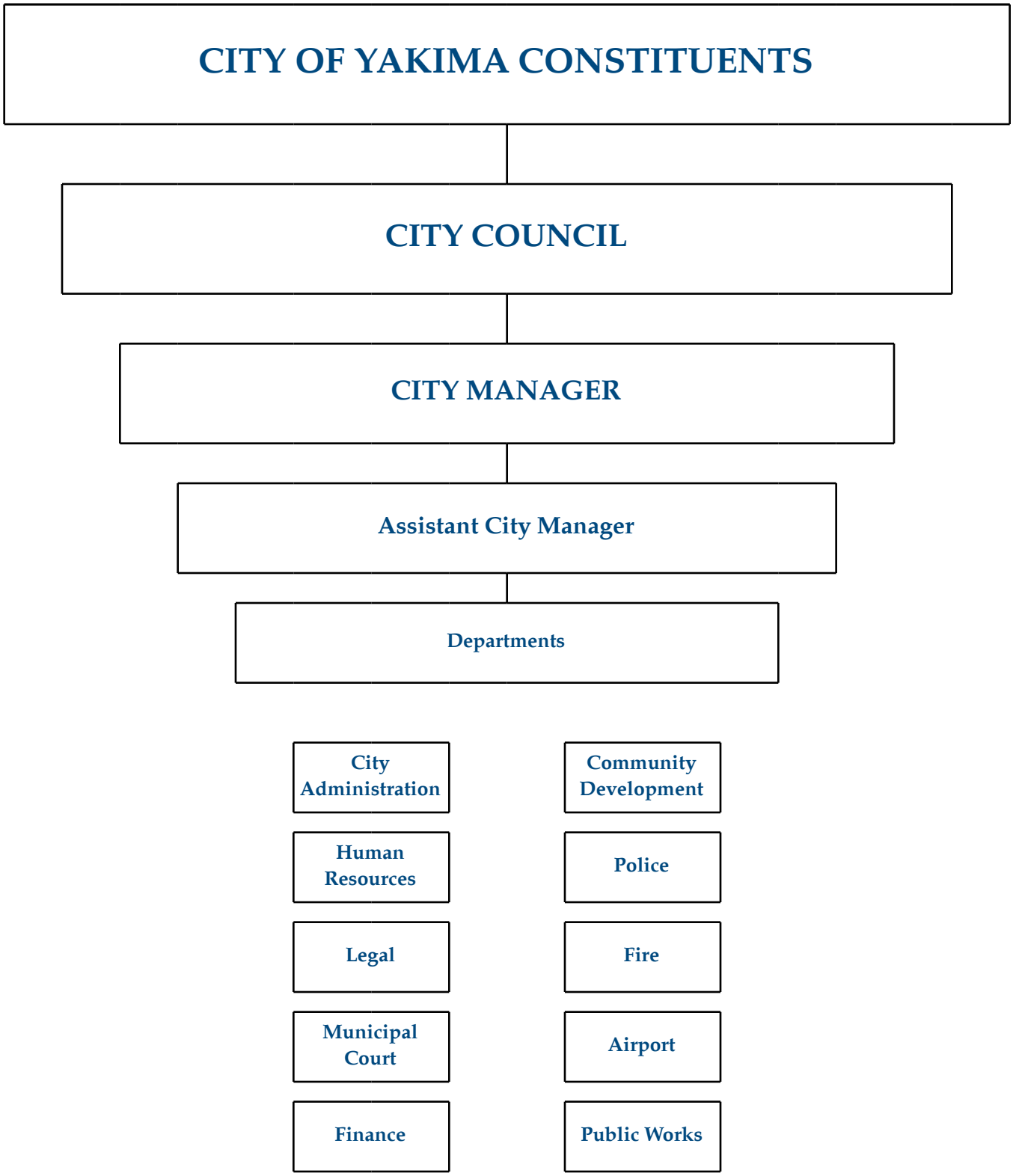
**Fire**

**Airport**

**Public Works**

CITY OF *Yakima*

# 2019 ORGANIZATIONAL CHART



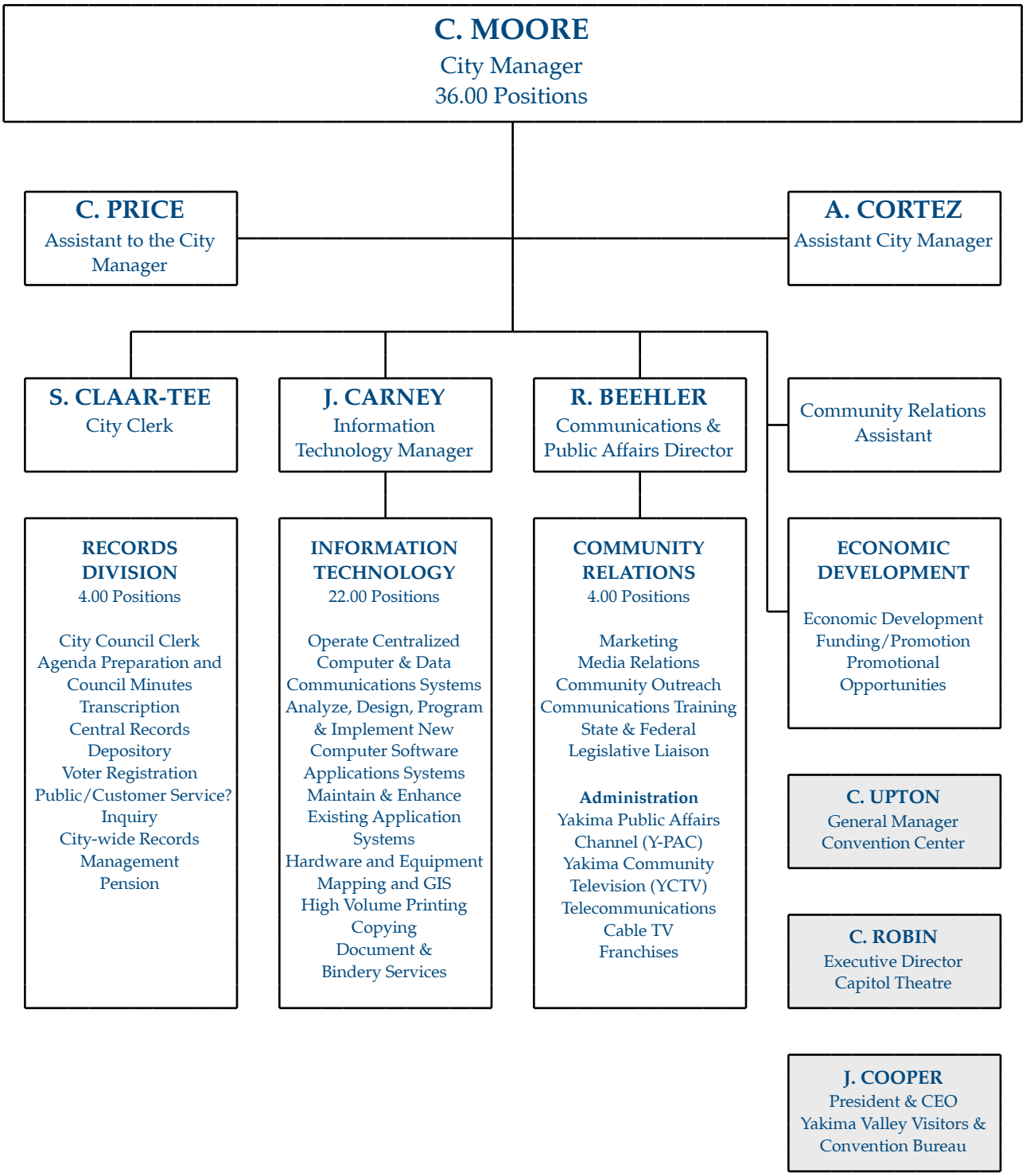
# *CITY ADMINISTRATION*

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

* General Fund Department

# *CITY ADMINISTRATION*

Organizational Chart as of January 1, 2019



# *CITY COUNCIL - 110*

**GENERAL FUND**

***2019 Council Members***

***Mayor, Kathy Coffey - District 4***
***Assistant Mayor, Dulce Gutiérrez - District 1***
***Jason White - District 2***
***Carmen Méndez - District 3***
***Kay Funk - District 5***
***Brad Hill - District 6***
***Holly Cousens - District 7***

**DEFINITION**

The City Council serves as the legislative body of the City and consists of seven (7) members. 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, and also reviews and adopts long-range planning documents prescribed by the Growth Management Act and other state statutes. The 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.

Function(s): 122 & 123.

**AUTHORIZED PERSONNEL**

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 100 | Mayor | 1.00 | 1.00 | 1.00 | 1.00 |
| 150 | Assistant Mayor | 1.00 | 1.00 | 1.00 | 1.00 |
| 200 | City Council Member | 5.00 | 5.00 | 5.00 | 5.00 |
| Total Personnel | | 7.00 | 7.00 | 7.00 | 7.00 |

**BUDGET SUMMARY**

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 122 Legislative | $ 194,268 | $ 188,730 | $ 194,650 | $ 199,530 | $ 190,686 | (4.4)% |
| 123 Professional Association Dues | 64,641 | 65,177 | 68,000 | 67,012 | 85,000 | 26.8 % |
| | $ 258,909 | $ 253,907 | $ 262,650 | $ 266,542 | $ 275,686 | 3.4 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 95,100 | $ 95,100 | $ 95,100 | $ 95,100 | $ 95,100 | — % |
| 200 Personnel Benefits | 7,689 | 7,811 | 7,704 | 7,704 | 7,710 | 0.1 % |
| Sub-Total Salaries & Benefits | 102,789 | 102,911 | 102,804 | 102,804 | 102,810 | — % |
| 300 Operating Supplies | 5,044 | 8,361 | 4,000 | 8,500 | 5,000 | (41.2)% |
| 400 Professional Services & Charges | 151,075 | 142,635 | 155,846 | 155,238 | 167,876 | 8.1 % |
| Total Expenditures | $ 258,908 | $ 253,907 | $ 262,650 | $ 266,542 | $ 275,686 | 3.4 % |

## EXPLANATORY NARRATIVE

### Legislative - 122

This function serves to provide funding for City Council operations. City Council salaries are set by ordinance.

*Account 41 Professional Services* - This line item includes funds for the City survey, professional services for the Olympia lobbyist and other professional association dues.

| 122 Legislative | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 95,100 | $ 95,100 | $ 95,100 | $ 95,100 | $ 95,100 | — % |
| 200 Benefits | 7,689 | 7,811 | 7,704 | 7,704 | 7,710 | 0.1 % |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | 5,044 | 8,361 | 4,000 | 8,500 | 5,000 | (41.2)% |
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | 63,993 | 58,689 | 62,100 | 62,100 | 66,100 | 6.4 % |
| 42 Communications | 6,345 | 5,555 | 6,876 | 7,026 | 6,926 | (1.4)% |
| 43 Trans & Training | 5,480 | 4,383 | 12,000 | 12,000 | 6,000 | (50.0)% |
| 49 Miscellaneous | 10,616 | 8,830 | 6,870 | 7,100 | 3,850 | (45.8)% |
| Total | 86,434 | 77,457 | 87,846 | 88,226 | 82,876 | (6.1)% |
| Total Expenditures | $ 194,267 | $ 188,729 | $ 194,650 | $ 199,530 | $ 190,686 | (4.4)% |

### 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, providing 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.

| 123 Professional Assn Dues | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | | | | | | |
| 49 Miscellaneous | $ 64,641 | $ 65,177 | $ 68,000 | $ 67,012 | $ 85,000 | 26.8% |

# *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, Charter and ordinance provisions and is also responsible for coordinating the activities of all City departments.

Function(s): 102.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1110 | City Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 1130 | Assistant City Manager [1] | 0.00 | 0.00 | 1.00 | 1.00 |
| 1331 | Administrative Assistant to the City Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 2253 | Community Relations Assistant [2] | 0.00 | 0.00 | 0.00 | 1.00 |
| Total Personnel | | 2.00 | 2.00 | 3.00 | 4.00 |

(1) An Assistant City Manager was added mid-year 2017 as part of a reorganization funded by the elimination of the Director of Utilities & Engineering and an Economic Development Assistant. This position is funded by several departments. The breakdown for this position in 2019 includes .30 FTE from Finance (612), .15 FTE from Community Relations (125), .15 FTE from City Management (102), .15 FTE from Water (474), .15 FTE from Wastewater (473), .05 FTE from Airport (421), and .05 FTE from Economic Development (250).

(2) A bilingual Community Relations Assistant was added in 2019 to advance the City's strategic communications objectives and its ability to deliver consistent messaging to a multi-cultural audience.

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 102 City Management | $ 418,042 | $ 395,581 | $ 434,550 | $ 434,548 | $ 554,681 | 27.6% |
| 260 GRIT Force (Gang Free) | 137,506 | 129,627 | — | — | 75,000 | n/a |
| | $ 555,548 | $ 525,208 | $ 434,550 | $ 434,548 | $ 629,681 | 44.9% |

Note: 2016 & 2017 Actual numbers were for the Gang Free Initiative, which was originally included with the Police narrative, and are included here for accounting purposes only, due to the function moving to City Management in 2019.

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 293,138 | $ 297,022 | $ 326,729 | $ 326,729 | $ 378,861 | 16.0% |
| 200 Personnel Benefits | 79,181 | 79,230 | 83,342 | 83,342 | 117,541 | 41.0% |
| Sub-Total Salaries & Benefits | 372,319 | 376,252 | 410,071 | 410,071 | 496,402 | 21.1% |
| 300 Operating Supplies | 5,412 | 7,646 | 4,000 | 2,600 | 4,000 | 53.8% |
| 400 Professional Services & Charges | 177,817 | 141,309 | 20,479 | 21,877 | 129,279 | 490.9% |
| Total Expenditures | $ 555,548 | $ 525,207 | $ 434,550 | $ 434,548 | $ 629,681 | 44.9% |

## EXPLANATORY NARRATIVE

### City Management - 102

This function provides executive policy guidance and administrative oversight in the effective discharge of City Council policy, Charter and ordinance provisions. A bilingual Community Relations Assistant was added into the 2019 budget to advance the City's strategic communications objectives and its ability to deliver consistent messaging to a multi-cultural audience.

*Account 41 Professional Services* - This line item includes funds primarily for miscellaneous professional services such as outside legal counsel. Note: Executive search fees for the City Manager are also recorded in this account, along with the employee survey in 2016.

| 102 City Management | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 280,148 | $ 281,384 | $ 313,429 | $ 313,429 | $ 364,330 | 16.2 % |
| 13 Special Pay | 4,500 | 4,800 | 4,800 | 4,800 | 6,030 | 25.6 % |
| 14 Retire/Term Cashout | 3,935 | 4,030 | 8,500 | 8,500 | 8,500 | — % |
| Total | 288,583 | 290,214 | 326,729 | 326,729 | 378,860 | 16.0 % |
| 200 Benefits | 78,220 | 77,389 | 83,342 | 83,342 | 117,541 | 41.0 % |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | 4,214 | 4,920 | 4,000 | 2,600 | 4,000 | 53.8 % |
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | 38,273 | 3,617 | 4,000 | 4,000 | 4,000 | — % |
| 42 Communications | 2,692 | 2,418 | 2,079 | 3,079 | 2,079 | (32.5)% |
| 43 Trans & Training | — | 1,433 | 7,000 | 6,000 | 43,500 | 625.0 % |
| 49 Miscellaneous | 6,060 | 15,592 | 7,400 | 8,798 | 4,700 | (46.6)% |
| Total | 47,025 | 23,060 | 20,479 | 21,877 | 54,279 | 148.1 % |
| Total Expenditures | $ 418,042 | $ 395,583 | $ 434,550 | $ 434,548 | $ 554,680 | 27.6 % |

### GRIT Force / Gang Free Initiative - 260

The Gang Free Initiative (GFI), originally created in 2011, was created to address the City of Yakima's gang issues. This program ran through 2017, the detail of which was included within the Police narratives at the time This function has been renamed to GRIT Force and moved to the City Management narrative for the 2019 budget.

The GRIT (Gang Response Intervention Team) program has the goal of creating a sustainable organized response to gang activity with the goal of reducing gang related violence.

| 260 | Vulnerable Youth Program | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 4,555 | $ 6,809 | $ — | $ — | $ — | n/a |
| 200 | Benefits | 962 | 1,841 | — | — | — | n/a |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 116 | 277 | — | — | — | n/a |
| 35 | Small Tools & Equip | 1,083 | 2,450 | — | — | — | n/a |
| | Total | 1,199 | 2,727 | — | — | — | n/a |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 126,125 | 115,375 | — | — | 75,000 | n/a |
| 48 | Repairs & Maintenance | 4,667 | 2,875 | — | — | — | n/a |
| | Total | 130,792 | 118,250 | — | — | 75,000 | n/a |
| Total Expenditures | | $ 137,508 | $ 129,627 | $ — | $ — | $ 75,000 | n/a |

**Dedicated Revenue**

A State grant provides the dedicated revenue for the GRIT Force program.

| | Dedicated Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 33 | Intergovernmental | $ — | $ — | $ — | $ — | $ 75,000 | n/a |

# *INDIGENT DEFENSE - 109*

**GENERAL FUND**

*City Manager* *Cliff Moore*

**DEFINITION**

This division provides and funds 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 when the court appoints defense counsel.

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 $85,000 from OPD for use in 2019. The funds from OPD are necessary to help with the rising costs of providing fair representation of indigent defendants.

Recent increases in Professional Services are tied to a 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.

| 109 | Indigent Defense | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 952,414 | $ 1,021,792 | $ 1,050,000 | $ 1,050,000 | $ 1,050,000 | —% |

**Dedicated Revenue**

A State Grant provides the dedicated revenue for this function.

| Dedicated Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 33 | Intergovernmental | $ 90,000 | $ 88,500 | $ 85,000 | $ 5,000 | $ 85,000 | 1,600.0% |

# *RECORDS / CITY CLERK - 140*

**GENERAL FUND**

*City Manager* — *Cliff Moore*
*City Clerk* — *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.

Function(s): 143, 144 & 145.

## PERFORMANCE STATISTICS

| Records | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Formal Public Disclosure Requests | 1,872 | 2,445 | 3,267 | 3,750 |
| Bid openings | 29 | 35 | 49 | 38 |
| **Legislation** | | | | |
| Council Meetings (Regular, Special, Adjourned & Exec. Session) | 56 | 50 | 54 | 52 |
| Legislation Adopted (Resolution and Ordinance) | 204 | 191 | 186 | 188 |
| Legal Publications | 62 | 53 | 64 | 61 |
| Contracts Processed | 282 | 606 | 245 | 261 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1234 | City Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| 7123 | Department Assistant III [1] | 1.50 | 1.00 | 1.00 | 1.00 |
| 7141 | Records Assistant [1] | 0.00 | 1.00 | 1.00 | 1.00 |
| 7161 | Public Records Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| 10501 | Records Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [2] | | 4.50 | 5.00 | 5.00 | 5.00 |

(1) .50 Department Assistant III upgraded to a full time City Records Assistant in 2017.
(2) Risk Management (515) funds .60 of the Public Records Officer position.

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 143 Records | $ 476,507 | $ 389,267 | $ 483,989 | $ 533,989 | $ 446,633 | (16.4)% |
| 144 City Clerk | 218,895 | 242,121 | 186,278 | 186,278 | 265,573 | 42.6 % |
| 145 Official Proceedings/Publications | 4,821 | 5,153 | 5,000 | 5,000 | 5,000 | — % |
| Total City Council | $ 700,223 | $ 636,541 | $ 675,267 | $ 725,267 | $ 717,206 | (1.1)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 275,067 | $ 307,999 | $ 322,626 | $ 322,626 | $ 333,060 | 3.2 % |
| 200 Personnel Benefits | 101,515 | 112,333 | 113,406 | 113,406 | 115,561 | 1.9 % |
| Sub-Total Salaries & Benefits | 376,582 | 420,332 | 436,032 | 436,032 | 448,621 | 2.9 % |
| 300 Operating Supplies | 4,399 | 4,166 | 11,400 | 11,400 | 11,400 | — % |
| 400 Professional Services & Charges | 319,241 | 212,043 | 227,835 | 277,835 | 257,185 | (7.4)% |
| Total Expenditures | $ 700,222 | $ 636,541 | $ 675,267 | $ 725,267 | $ 717,206 | (1.1)% |

## EXPLANATORY NARRATIVE

**Records - 143**
This function pays for election costs, public disclosure requests and pension related duties.

*Account 41 Professional Services* - Funds are budgeted in this line item for temporary help needed for coverage during leave times.

*Account 49 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 function cost $82,779 in 2016 and $109,411 in 2017. 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.

| 143 Records | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 117,586 | $ 132,518 | $ 194,835 | $ 194,835 | $ 145,370 | (25.4)% |
| 13 Special Pay | 911 | 1,366 | 2,000 | 2,000 | 2,935 | 46.8 % |
| 14 Retire/Term Cashout | — | 3,283 | 1,330 | 1,330 | 1,330 | — % |
| Total | 118,497 | 137,167 | 198,165 | 198,165 | 149,635 | (24.5)% |

| 143 | Records | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | 50,684 | 55,715 | 74,089 | 74,089 | 55,763 | (24.7)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 1,873 | 1,930 | 6,000 | 6,000 | 6,000 | — % |
| 35 | Small Tools & Equip | 393 | 587 | 1,100 | 1,100 | 1,100 | — % |
| | Total | 2,266 | 2,517 | 7,100 | 7,100 | 7,100 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 2,183 | 3,160 | 6,000 | 6,000 | 6,000 | — % |
| 42 | Communications | 1,868 | 1,291 | 2,435 | 2,435 | 2,435 | — % |
| 43 | Trans & Training | 1,291 | 838 | 1,800 | 1,800 | 1,800 | — % |
| 48 | Repairs & Maintenance | — | — | 500 | 500 | 500 | — % |
| 49 | Miscellaneous | 299,718 | 188,579 | 193,900 | 243,900 | 223,400 | (8.4)% |
| | Total | 305,060 | 193,868 | 204,635 | 254,635 | 234,135 | (8.1)% |
| Total Expenditures | | $ 476,507 | $ 389,267 | $ 483,989 | $ 533,989 | $ 446,633 | (16.4)% |

**City Clerk - 144**

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

*Account 41 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.

| 144 | City Clerk | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 155,486 | $ 167,888 | $ 122,381 | $ 122,381 | $ 180,884 | 47.8 % |
| 12 | Overtime | 794 | — | — | — | — | n/a |
| 13 | Special Pay | 290 | 435 | 750 | 750 | 1,211 | 61.5 % |
| 14 | Retire/Term Cashout | — | 2,508 | 1,330 | 1,330 | 1,330 | — % |
| | Total | 156,570 | 170,831 | 124,461 | 124,461 | 183,425 | 47.4 % |
| 200 | Benefits | 50,831 | 56,619 | 39,317 | 39,317 | 59,798 | 52.1 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 2,133 | 1,649 | 4,300 | 4,300 | 4,300 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 8,944 | 11,600 | 15,000 | 15,000 | 15,000 | — % |
| 42 | Communications | 335 | 363 | 500 | 500 | 500 | — % |
| 43 | Trans & Training | — | 975 | 1,800 | 1,800 | 1,750 | (2.8)% |
| 49 | Miscellaneous | 81 | 83 | 900 | 900 | 800 | (11.1)% |
| | Total | 9,360 | 13,021 | 18,200 | 18,200 | 18,050 | (0.8)% |
| Total Expenditures | | $ 218,894 | $ 242,120 | $ 186,278 | $ 186,278 | $ 265,573 | 42.6 % |

**Official Proceedings/Publications - 145**

This function supplies the funds needed for legal advertising of Council meeting agendas, public hearing notices and certification of ordinances enacted.

| 145 | Official Proceedings/Pubs | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 4,821 | $ 5,153 | $ 5,000 | $ 5,000 | $ 5,000 | —% |

**Dedicated Revenue**

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

| | Dedicated Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 34 | Chrgs f/Goods & Svcs | $ 202 | $ 296 | $ 400 | $ 18 | $ 400 | 2,122.2% |

# *INFORMATION TECHNOLOGY - 350*

**GENERAL FUND**

*City Manager* — *Cliff Moore*
*ITS Manager* — *John Carney*

## DEFINITION

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.

Function(s): 351, 352 & 353.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1233 | ITS Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 2102 | ITS GIS Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| 2107 | ITS Computer Operations Technician [1] | 1.00 | 1.00 | 1.00 | 0.00 |
| 2108 | ITS Computer Client Services Technician | 4.00 | 4.00 | 4.00 | 4.00 |
| 2110 | ITS Database Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| 2112 | ITS Network Services Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| 2113 | ITS Senior Client Services Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| 2114 | ITS Application Support Analyst [1] | 0.00 | 0.00 | 0.00 | 1.00 |
| 2115 | ITS Telephone Systems Analyst [2] | 1.00 | 1.00 | 1.00 | 0.00 |
| 2117 | ITS Web Applications Developer/Admin | 1.00 | 1.00 | 1.00 | 1.00 |
| 2118 | ITS Systems Administrator | 2.00 | 2.00 | 2.00 | 2.00 |
| 2125 | ITS Telecommunications Network Analyst [2] | 0.00 | 0.00 | 0.00 | 1.00 |
| 4520 | ITS Electronics Technician I | 1.00 | 1.00 | 1.00 | 1.00 |
| 4521 | ITS Electronics Technician II | 1.00 | 1.00 | 1.00 | 1.00 |
| 4522 | ITS Electronic Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 7171 | ITS Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| 7611 | ITS Print Shop Operator | 1.00 | 1.00 | 1.00 | 1.00 |
| 10201 | ITS Senior Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| 11901 | ITS Supervising Senior Analyst (3) | 2.00 | 2.00 | 2.00 | 1.00 |
| 11902 | ITS Operation Supervisor (3) | 1.00 | 1.00 | 1.00 | 2.00 |
| Total Personnel | | 23.00 | 23.00 | 23.00 | 23.00 |

(1) A Computer Operation Technician was replaced with an Application Support Analyst, a Telephone Systems Analyst was replaced with a Telecommunications Network Analyst and an ITS Supervising Senior Analyst was replaced with an ITS Operating Supervisor in 2018 due to the level of support services required by the City.

## BUDGET SUMMARY

| Function/Title | 2015 Actual | 2016 Actual | 2017 Amended Budget | 2017 Year-End Estimate | 2018 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 351 Information Technology Services | $ 2,521,141 | $ 2,979,930 | $ 2,995,743 | $ 2,995,743 | $ 3,175,583 | 6.0% |
| 352 Electronic Technology Services | 354,564 | 361,946 | 375,559 | 375,559 | 383,609 | 2.1% |
| 353 Copy Center Operations | 196,399 | 179,786 | 152,352 | 152,352 | 154,056 | 1.1% |
| Total City Council | $ 3,072,104 | $ 3,521,662 | $ 3,523,654 | $ 3,523,654 | $ 3,713,248 | 5.4% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 1,605,510 | $ 1,813,400 | $ 1,836,858 | $ 1,696,833 | $ 1,796,728 | 5.9 % |
| 200 Personnel Benefits | 570,378 | 615,039 | 667,754 | 667,754 | 747,134 | 11.9 % |
| Sub-Total Salaries & Benefits | 2,175,888 | 2,428,439 | 2,504,612 | 2,364,587 | 2,543,862 | 7.6 % |
| 300 Operating Supplies | 122,279 | 134,221 | 152,600 | 314,619 | 334,319 | 6.3 % |
| 400 Professional Services & Charges | 633,628 | 890,039 | 801,441 | 780,947 | 770,067 | (1.4)% |
| 600 Capital Projects | 140,310 | 68,964 | 65,000 | 63,500 | 65,000 | 2.4 % |
| Total Expenditures | $ 3,072,105 | $ 3,521,663 | $ 3,523,653 | $ 3,523,653 | $ 3,713,248 | 5.4 % |

## EXPLANATORY NARRATIVE

**Criminal Justice .3% Sales Tax - 351**

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 11 Salaries and Wages* - This account includes wages only for temporary employees, who support the police department, primarily in the mobile communications technology.

*Account 48 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.

| 351 | Criminal Justice Sales Tax .3% | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 11,865 | $ 3,452 | $ — | $ — | $ — | n/a |
| 200 | Benefits | 2,032 | 245 | — | — | — | n/a |
| 400 | Professional Services & Charges | | | | | | |
| 48 | Repairs & Maintenance | 150,807 | 156,243 | 159,672 | 159,672 | 159,672 | —% |
| Total Expenditures | | $ 164,704 | $ 159,940 | $ 159,672 | $ 159,672 | $ 159,672 | —% |

**Information Technology Services - 351**
Information Technology Services is responsible for four 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, geolocation 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, websites for associated organization and web based applications. Also provides these services to the cities of Selah and Union Gap

*Account 12 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 13 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 41 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.

| 351 | Information Technology Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 1,302,467 | $ 1,332,244 | $ 1,501,825 | $ 1,361,825 | $ 1,468,651 | 7.8 % |
| 12 | Overtime | 1,811 | 1,475 | 7,000 | 7,000 | 7,000 | — % |
| 13 | Special Pay | 22,479 | 25,155 | 26,000 | 26,000 | 26,000 | — % |
| 14 | Retire/Term Cashout | 3,141 | 172,536 | 15,900 | 15,900 | 15,900 | — % |
| | Total | 1,329,898 | 1,531,410 | 1,550,725 | 1,410,725 | 1,517,551 | 7.6 % |
| 200 | Benefits | 465,700 | 495,364 | 547,483 | 547,483 | 609,960 | 11.4 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 4,618 | 3,203 | 10,000 | 10,000 | 10,000 | — % |
| 32 | Fuel | 1,398 | 1,598 | 2,000 | 2,000 | 2,000 | — % |
| 34 | Items Pchsd f/Resale | 1,994 | — | — | — | — | n/a |
| 35 | Small Tools & Equip | 52,578 | 66,784 | 82,000 | 245,019 | 263,719 | 7.6 % |
| | Total | 60,588 | 71,585 | 94,000 | 257,019 | 275,719 | 7.3 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 54,496 | 238,799 | 175,000 | 170,000 | 150,000 | (11.8)% |
| 42 | Communications | 26,649 | 17,899 | 28,151 | 28,151 | 28,151 | — % |
| 43 | Trans & Training | 4,321 | 6,606 | 7,326 | 7,326 | 3,957 | (46.0)% |
| 45 | Rentals & Leases | 22,432 | 16,442 | — | — | — | n/a |
| 48 | Repairs & Maintenance | 295,221 | 373,232 | 362,085 | 346,366 | 362,423 | 4.6 % |
| 49 | Miscellaneous | 2,966 | 7,233 | 6,300 | 5,500 | 3,150 | (42.7)% |
| | Total | 406,085 | 660,211 | 578,862 | 557,343 | 547,681 | (1.7)% |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | 94,167 | 61,420 | 65,000 | 63,500 | 65,000 | 2.4 % |
| Total Expenditures | | $ 2,356,438 | $ 2,819,990 | $ 2,836,070 | $ 2,836,070 | $ 3,015,911 | 6.3 % |

**Electronic Technology Services - 352**

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

| 352 | Electronic Technology Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 201,105 | $ 226,348 | $ 234,436 | $ 199,901 | $ 227,231 | 13.7 % |
| 12 | Overtime | 4,777 | 1,827 | 2,000 | 2,000 | 2,000 | — % |
| 13 | Special Pay | — | 51 | 500 | 500 | 500 | — % |
| 14 | Retire/Term Cashout | 12,154 | 3,262 | — | 34,510 | — | (100.0)% |
| | Total | 218,036 | 231,488 | 236,936 | 236,911 | 229,731 | (3.0)% |
| 200 | Benefits | 80,950 | 100,018 | 100,236 | 100,236 | 115,490 | 15.2 % |

| 352 | Electronic Technology Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 31,413 | 16,182 | 18,000 | 18,000 | 18,000 | — % |
| 35 | Small Tools & Equip | 510 | 5,423 | 8,100 | 8,100 | 8,100 | — % |
| | Total | 31,923 | 21,605 | 26,100 | 26,100 | 26,100 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 1,640 | — | — | — | — | n/a |
| 42 | Communications | 2,965 | 1,652 | 1,887 | 1,887 | 1,887 | — % |
| 43 | Trans & Training | — | — | — | 25 | — | (100.0)% |
| 45 | Rentals & Leases | 3,332 | 3,432 | 3,400 | 3,983 | 3,400 | (14.6)% |
| 48 | Repairs & Maintenance | 15,316 | 3,751 | 7,000 | 6,417 | 7,000 | 9.1 % |
| 49 | Miscellaneous | 402 | — | — | — | — | n/a |
| | Total | 23,655 | 8,835 | 12,287 | 12,312 | 12,287 | (0.2)% |
| Total Expenditures | | $ 354,564 | $ 361,946 | $ 375,559 | $ 375,559 | $ 383,608 | 2.1 % |

**Copy Center Operations - 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 the General Fund operating expenditures.

| 353 | Copy Center Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 45,211 | $ 46,300 | $ 47,947 | $ 47,947 | $ 48,196 | 0.5 % |
| 12 | Overtime | — | — | 500 | 500 | 500 | — % |
| 13 | Special Pay | 500 | 750 | 750 | 750 | 750 | — % |
| | Total | 45,711 | 47,050 | 49,197 | 49,197 | 49,446 | 0.5 % |
| 200 | Benefits | 21,695 | 19,413 | 20,035 | 20,035 | 21,684 | 8.2 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 29,768 | 31,217 | 32,500 | 31,500 | 32,500 | 3.2 % |
| 35 | Small Tools & Equip | — | 9,813 | — | — | — | n/a |
| | Total | 29,768 | 41,030 | 32,500 | 31,500 | 32,500 | 3.2 % |
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | 275 | 148 | 226 | 226 | 226 | — % |
| 43 | Trans & Training | — | — | 79 | 79 | 43 | (45.6)% |
| 45 | Rentals & Leases | — | — | — | 89 | — | |
| 48 | Repairs & Maintenance | 52,806 | 64,601 | 50,000 | 51,000 | 50,000 | (2.0)% |
| 49 | Miscellaneous | — | — | 315 | 226 | 158 | (30.1)% |
| | Total | 53,081 | 64,749 | 50,620 | 51,620 | 50,427 | (2.3)% |

| 353 | Copy Center Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | 46,143 | 7,544 | — | — | — | n/a |
| Total Expenditures | | $ 196,398 | $ 179,786 | $ 152,352 | $ 152,352 | $ 154,057 | 1.1 % |

**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.

| | Dedicated Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 33 | Intergovernmental | $ 166,858 | $ 123,291 | $ 152,168 | $ 164,111 | $ 136,428 | (16.9)% |
| 34 | Chrgs f/Goods & Svcs | 63,058 | 85,266 | 65,436 | 65,929 | 65,436 | (0.7)% |
| 36 | Miscellaneous Revenues | 13,413 | 6,763 | 13,413 | 22,626 | 13,413 | (40.7)% |
| | Total | $ 243,329 | $ 215,320 | $ 231,017 | $ 252,666 | $ 215,277 | (14.8)% |

# *COMMUNITY RELATIONS- 125*

***City Manager*** ***Cliff Moore***
***Community Relations Manager*** ***Randy Beehler***

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.

Function(s): 125 & 126.

**PERFORMANCE STATISTICS**

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| YCTV community programming | 133 shows<br>65 hours | 140 shows<br>73 hours | 135 shows<br>67 hours | 140 shows<br>71 hours |
| "Imported" programming | 165 shows<br>114 hours | 152 shows<br>94 hours | 155 shows<br>100 hours | 160 shows<br>104 hours |
| Production equipment (cameras, etc.) use | 113 hours | 108 hours | 105 hours | 101 hours |
| Editing equipment use | 56 hours | 52 hours | 50 hours | 48 hours |
| YCTV Producers trained | 32 | 44 | 35 | 33 |
| YPAC programming | 332 shows<br>367 hours | 347 shows<br>382 hours | 350 shows<br>390 hours | 355 shows<br>400 hours |
| Program sales revenue | $227 | $209 | $200 | $200 |
| News releases | 223 | 310 | 357 | 390 |
| Social media posts created | 424 | 523 | 602 | 623 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1255 | Communications & Public Affairs Director | 1.00 | 1.00 | 1.00 | 1.00 |
| 2245 | Community Relations Specialist [1] | 1.00 | 1.00 | 1.00 | 2.00 |
| 2246 | Senior Community Relations Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 2252 | Community Programming Coordinator [2] | 1.00 | 0.00 | 0.00 | 0.00 |
| 2253 | Community Relations Assistant [1][3] | 0.00 | 1.00 | 1.00 | 0.00 |
| 2254 | Municipal Producer | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [3] | | 5.00 | 5.00 | 5.00 | 5.00 |

(1) A Community Relations Assistant was upgraded to a Community Relations Specialist in 2019 due to position requirements.
(2) The Community Programming Coordinator position was replaced with the Community Relations Assistant in a reorganization mid-year 2017.
(3) Community Relations funds .15 in City Management (102).

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 125 PEG Capital | $ 27,775 | $ — | $ 39,000 | $ 34,000 | $ 39,000 | 14.7 % |
| 126 Community Relations | 532,897 | 556,399 | 601,098 | 596,135 | 631,519 | 5.9 % |
| Total | 560,672 | 556,399 | 640,098 | 630,135 | 670,519 | 6.4 % |
| **Object/Type** | | | | | | |
| 31 Taxes | 504,574 | 662,339 | 673,390 | 657,000 | 658,000 | 0.2 % |
| 36 Miscellaneous Revenues | 935 | 210 | 1,600 | 1,600 | 1,600 | — % |
| Total | 505,509 | 662,549 | 674,990 | 658,600 | 659,600 | 0.2 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 657,412 | 602,249 | 708,399 | 708,399 | 736,865 | 4.0 % |
| Revenues less Expenditures | (55,163) | 106,150 | 34,892 | 28,465 | (10,919) | (138.4)% |
| Ending Balance | $ 602,249 | $ 708,399 | $ 743,291 | $ 736,864 | $ 725,946 | (1.5)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 341,735 | $ 351,959 | $ 351,366 | $ 350,166 | $ 386,108 | 10.3 % |
| 200 Personnel Benefits | 120,585 | 127,763 | 141,292 | 141,292 | 150,558 | 6.6 % |
| Sub-Total Salaries & Benefits | 462,320 | 479,722 | 492,658 | 491,458 | 536,666 | 9.2 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | 28,181 | 8,901 | 49,720 | 49,750 | 40,720 | (18.2)% |
| 400 Professional Services & Charges | 59,152 | 65,212 | 83,155 | 78,362 | 78,569 | 0.3 % |
| 600 Capital Projects | 8,453 | — | 12,000 | 8,000 | 12,000 | 50.0 % |
| Transfers | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | — % |
| Total Expenditures | $ 560,671 | $ 556,400 | $ 640,098 | $ 630,135 | $ 670,520 | 6.4 % |

**EXPLANATORY NARRATIVE**

This fund provides accurate tracking of expenditures using funds from PEG (Public/Educational/Government) 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.

**PEG Capital - 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 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. Note: In 2017, some equipment and facilities expenditures were assigned to accounts not directly associated with the PEG access fee revenue stream resulting in a net zero expenditure from those accounts that year. Such expenditures in 2018 have been appropriately assigned to the PEG access revenue stream.

## 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 "B" lighting upgrade | 7,000 | Franchise Fees | Studio "B" has been used for many years with only portable lighting equipment. In 2018, Studio "B" will be outfitted with modern fluorescent fixtures, which will improve both video quality and safety. |
| YCTV/Y-PAC streaming system upgrade | 1,000 | Franchise Fees | The YCTV/Y-PAC programming streaming system, which was launched in 2017, is in need of upgrading. That upgrade is budgeted to be accomplished in 2019. |
| City Hall 2nd floor conference room video and audio technology upgrade | 7,000 | Franchise Fees | The system used to record Y-PAC programming in the City Hall 2nd floor conference room is in need of upgrading in order to continue to provide high-quality programming to viewers. |
| City Council Chambers video and audio technology upgrade | 10,000 | PEG Access Fee | The system used to air live and record Y-PAC programming from the Council Chambers is in need of upgrading 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 | PEG Access Fee | 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 | | |

| 125 | Capital Improvement | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 35 | Small Tools & Equip | $18,288 | $0 | $25,000 | $25,000 | $25,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 48 | Repairs & Maintenance | 1,033 | 0 | 2,000 | 1,000 | 2,000 | 100.0% |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | 8,453 | 0 | 12,000 | 8,000 | 12,000 | 50.0% |
| Total Expenditures | | $27,774 | $0 | $39,000 | $34,000 | $39,000 | 14.7% |

**Community Relations - 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 41 Professional Services* - This account is primarily used to support efforts by the City 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.

| 126 | Cable Communications | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 330,056 | $ 311,363 | $ 343,166 | $ 343,166 | $ 377,908 | 10.1 % |
| 12 | Overtime | — | 403 | — | — | — | n/a |
| 13 | Special Pay | 3,037 | 3,547 | 3,200 | 2,000 | 3,200 | 60.0 % |
| 14 | Retire/Term Cashout | 8,642 | 36,646 | 5,000 | 5,000 | 5,000 | — % |
| | Total | 341,735 | 351,959 | 351,366 | 350,166 | 386,108 | 10.3 % |
| 200 | Benefits | 120,585 | 127,763 | 141,292 | 141,292 | 150,558 | 6.6 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 402 | 788 | 3,500 | 3,500 | 3,500 | — % |
| 32 | Fuel | 228 | 271 | 220 | 250 | 220 | (12.0)% |
| 35 | Small Tools & Equip | 9,262 | 7,842 | 21,000 | 21,000 | 12,000 | (42.9)% |
| | Total | 9,892 | 8,901 | 24,720 | 24,750 | 15,720 | (36.5)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 44,498 | 50,102 | 59,882 | 54,789 | 54,746 | (0.1)% |
| 42 | Communications | 2,756 | 3,674 | 3,452 | 3,752 | 3,452 | (8.0)% |
| 43 | Trans & Training | 453 | 54 | 2,500 | 2,500 | 2,500 | — % |
| 47 | Public Utility Services | 5,273 | 5,449 | 7,571 | 7,571 | 7,571 | — % |
| 48 | Repairs & Maintenance | 2,564 | 2,058 | 3,000 | 4,000 | 3,550 | (11.3)% |
| 49 | Miscellaneous | 2,575 | 3,875 | 4,750 | 4,750 | 4,750 | — % |
| | Total | 58,119 | 65,212 | 81,155 | 77,362 | 76,569 | (1.0)% |
| 600 | Capital Outlay | | | | | | |
| | Vehicle Replacement | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | — % |
| Total Expenditures | | $ 532,896 | $ 556,400 | $ 601,098 | $ 596,135 | $ 631,520 | 5.9 % |

**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.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 657,412 | $ 602,249 | $ 708,399 | $ 708,399 | $ 736,865 | 4.0% |
| 31 | Taxes | 504,574 | 662,339 | 673,390 | 657,000 | 658,000 | 0.2% |
| 36 | Miscellaneous Revenues | 935 | 210 | 1,600 | 1,600 | 1,600 | —% |
| | Total | $ 1,162,921 | $ 1,264,798 | $ 1,383,389 | $ 1,366,999 | $ 1,396,465 | 2.2% |

# *ECONOMIC DEVELOPMENT - 250*

**GENERAL FUND**

| | |
|---|---|
| ***Assistant City Manager*** | ***Ana Cortez*** |
| ***Economic Development Manager*** | ***Vacant*** |

**DEFINITION**

The Economic Development Department was created in 2013 to separately account for expenditures associated with economic development in the City of Yakima. This department focuses 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).

The Economic Development fund includes community support to several agencies:

- Yakima Arts Commission
- Downtown Association of Yakima
- Airport marketing, funded 50/50 by a DOT Federal Grant and the City of Yakima General Fund

Function(s): 251.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1275 | Economic Development Manager [1] | 1.00 | 1.00 | 1.00 | 0.00 |
| 7181 | Economic Development Assistant [2] | 1.00 | 1.00 | 0.00 | 0.00 |
| Total Personnel [3] | | 2.00 | 2.00 | 1.00 | 0.00 |

(1) The Economic Development Manager resigned in 2018 and the position was deleted in 2019 due to budget considerations.
(2) The Economic Development Assistant was deleted in 2018 due to budget considerations.
(3) Economic Development funds .05 of the Assistant City Manager (102) position.

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 251 Economic Development | $ 711,003 | $ 595,405 | $ 514,138 | $ 436,213 | $ 299,503 | (31.3)% |
| 805 SIED YVB | — | — | — | — | 13,740 | n/a |
| | $ 711,003 | $ 595,405 | $ 514,138 | $ 436,213 | $ 313,243 | (28.2)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 159,551 | $ 128,382 | $ 145,615 | $ 94,356 | $ 7,739 | (91.8)% |
| 200 Personnel Benefits | 51,055 | 40,181 | 44,381 | 44,381 | 2,655 | (94.0)% |
| Sub-Total Salaries & Benefits | 210,606 | 168,563 | 189,996 | 138,737 | 10,394 | (92.5)% |
| 300 Operating Supplies | 17 | 120 | 2,500 | 2,500 | 2,500 | — % |
| 400 Professional Services & Charges | 500,380 | 426,722 | 321,642 | 294,976 | 286,609 | (2.8)% |
| 700 Debt Service - Principal | — | — | — | — | 10,739 | |
| 800 Debt Service - Interest | — | — | — | — | 3,001 | |
| Total Expenditures | $ 711,003 | $ 595,405 | $ 514,138 | $ 436,213 | $ 313,243 | (28.2)% |

## EXPLANATORY NARRATIVE

**Economic Development - 251**
This function accounts for all general expenses related to supporting the Economic Development fund.

*Account 41 Professional Services* - In 2018, this account paid for consulting and marketing services to promote and increase business at the Yakima Air Terminal. In addition, this fund was also used for various special events in the downtown area, as seen in the charts below.

### COMMUNITY SUPPORT

| | |
|---|---|
| Airport marketing (offset by revenue of $35,000) | $ 70,000 |
| DAY Group (offset by $100,000 Main Street tax credit) | 133,333 |
| Yakima Arts Commission | 10,000 |
| Total community support (offset by revenue of $135,000) | $ 213,333 |

### SPECIAL EVENT SUPPORT

| | |
|---|---|
| DAY for promotion of various downtown events | $ 10,000 |
| Miller Park concerts | 20,000 |
| Miscellaneous | 5,000 |
| Total community support | $ 35,000 |

| 251 Economic Development | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 158,992 | $ 127,631 | $ 145,615 | $ 75,466 | $ 7,739 | (89.7)% |
| 13 Special Pay | 558 | 751 | — | — | — | n/a |
| 14 Retire/Term Cashout | — | — | — | 18,890 | — | (100.0)% |
| Total | 159,550 | 128,382 | 145,615 | 94,356 | 7,739 | (91.8)% |
| 200 Benefits | 51,055 | 40,181 | 44,381 | 44,381 | 2,655 | (94.0)% |

| 251 | Economic Development | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 35 | Small Tools & Equip | 17 | 120 | 2,500 | 2,500 | 2,500 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 494,961 | 422,463 | 316,666 | 290,000 | 283,333 | (2.3)% |
| 42 | Communications | 1,056 | 984 | 1,276 | 1,276 | 1,276 | — % |
| 43 | Trans & Training | 3,405 | 1,859 | 2,700 | 2,700 | 1,500 | (44.4)% |
| 49 | Miscellaneous | 959 | 1,416 | 1,000 | 1,000 | 500 | (50.0)% |
| | Total | 500,381 | 426,722 | 321,642 | 294,976 | 286,609 | (2.8)% |
| Total Expenditures | | $ 711,003 | $ 595,405 | $ 514,138 | $ 436,213 | $ 299,503 | (31.3)% |

**SIED Yakima Valley Brewing - 805**

This function accounts for debt service on an SIED loan for Yakima Valley Brewing.

| 805 | SIED Yakima Valley Brewing | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 700 | Debt Services Principal | $ — | $ — | $ — | $ — | $ 10,739 | n/a |
| 800 | Debt Service Int/Other | — | — | — | — | 3,001 | n/a |
| Total Expenditures | | $ — | $ — | $ — | $ — | $ 13,740 | n/a |

**Dedicated Revenue**

Revenue consists of a US DOT Grant for air service promotion. Miscellaneous revenues include concessions from special events ($25,000).

| | Dedicated Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 33 | Intergovernmental | $ 94,146 | $ 72,333 | $ 50,000 | $ 94,146 | $ 60,000 | (36.3)% |
| 34 | Chrgs f/Goods & Svcs | 92,500 | 71,439 | — | — | — | n/a |
| 36 | Miscellaneous Revenues | 67,940 | 19,383 | 28,250 | 240 | 28,250 | n/a |
| | Total | $ 254,586 | $ 163,155 | $ 78,250 | $ 94,386 | $ 88,250 | (6.5)% |

# *ECONOMIC DEVELOPMENT FUND - 123*

***Assistant City Manager*** ***Ana Cortez***

**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).

Function(s): 253 & 254.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 253 Economic Development | $ 63,325 | $ 24,690 | $ — | $ — | $ — | n/a |
| 254 Advisory Services | 143,807 | 93,860 | 116,400 | 116,400 | 133,400 | 14.6 % |
| Total | 207,132 | 118,550 | 116,400 | 116,400 | 133,400 | 14.6 % |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | 116,829 | 116,997 | 117,016 | 117,016 | 119,356 | 2.0 % |
| 34 Chrgs f/Goods & Svcs | 61,500 | — | — | — | — | n/a |
| Total | 178,329 | 116,997 | 117,016 | 117,016 | 119,356 | 2.0 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 76,421 | 47,618 | 46,065 | 46,065 | 46,681 | 1.3 % |
| Revenues less Expenditures | (28,803) | (1,553) | 616 | 616 | (14,044) | n/a |
| Ending Balance | $ 47,618 | $ 46,065 | $ 46,681 | $ 46,681 | $ 32,637 | (30.1)% |

## EXPENDITURE SYMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 38,478 | $ 2,041 | $ — | $ — | $ — | n/a |
| 200 Personnel Benefits | 18,847 | 949 | — | — | — | n/a |
| Sub-Total Salaries & Benefits | 57,325 | 2,990 | — | — | — | n/a |
| 400 Professional Services & Charges | 143,807 | 93,860 | 116,400 | 116,400 | 133,400 | 14.6% |
| Transfers | 6,000 | 21,700 | — | — | — | n/a |
| Total Expenditures | $ 207,132 | $ 118,550 | $ 116,400 | $ 116,400 | $ 133,400 | 14.6% |

**EXPLANATORY NARRATIVE**

A City Economic Development Loan Fund, capitalized by federal HUD Section 108 Loans, has been in place for fifteen 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 $119,356 in 2019, which is slightly more than the 2018 distribution.

**Economic Development - 253**

This function was used to fund a code compliance program that was 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 2018 budget phased out this redirection entirely, which means this fund no longer supports any portion of the Code Compliance program. The revenue was also reduced a similar amount.

| 253 | Economic Development | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 38,028 | $ 2,041 | $ — | $ — | $ — | n/a |
| 13 | Special Pay | 450 | — | — | — | — | n/a |
| | Total | 38,478 | 2,041 | — | — | — | n/a |
| 200 | Benefits | 18,847 | 949 | — | — | — | n/a |
| | Transfers Out | 6,000 | 21,700 | — | — | — | |
| Total Expenditures | | $ 63,325 | $ 24,690 | $ — | $ — | $ — | n/a |

**Advisory Services - 254**

This function pays for economic development activity other than that done in ONDS.

*Account 41 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 funding for an economic development lobbyist in Washington D.C., along with support for the Yakima County Development Association and the Downtown Yakima Business Improvement District (DYBID).

| 254 | Commercial Events | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 132,769 | $ 91,473 | $ 105,000 | $ 105,000 | $ 122,000 | 16.2% |
| 43 | Trans & Training | — | 1,025 | 7,500 | 7,500 | 7,500 | —% |
| 47 | Public Utility Services | 821 | 1,339 | 1,400 | 1,400 | 1,400 | —% |
| 49 | Miscellaneous | 10,217 | 23 | 2,500 | 2,500 | 2,500 | —% |
| Total Expenditures | | $ 143,807 | $ 93,860 | $ 116,400 | $ 116,400 | $ 133,400 | 14.6% |

**Revenue**

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

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 76,421 | $ 47,618 | $ 46,065 | $ 46,065 | $ 46,681 | 1.3% |
| 33 | Intergovernmental | 116,829 | 116,997 | 117,016 | 117,016 | 119,356 | 2.0% |
| 34 | Chrgs f/Goods & Svcs | 61,500 | — | — | — | — | n/a |
| | Total | $ 254,750 | $ 164,615 | $ 163,081 | $ 163,081 | $ 166,037 | 1.8% |

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

***Assistant City Manager*** ***Ana Cortez***

**DEFINITION**

In 2008, the City Council established a Downtown Yakima Business Improvement District (DYBID) to provide maintenance services to the newly improved downtown sidewalks and public amenities as part of the Downtown Futures Initiative. The DYBID was renewed by City Council in 2013. Assessments are used to support the City's contract with the Downtown Association of Yakima for improved delivery of a variety of downtown services, including cleaning and maintenance, landscaping, safety, and business development activities.

Function(s): 261, 262 & 263.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 261 Contracted Services | $ 7,500 | $ 6,853 | $ 7,127 | $ 7,127 | $ 11,424 | 60.3 % |
| 262 Administration | 189,128 | 86,968 | 178,500 | 178,500 | 180,000 | 0.8 % |
| 263 DYBID Parking | 1,390 | 991 | 2,500 | 2,500 | 2,500 | — % |
| Total | 198,018 | 94,812 | 188,127 | 188,127 | 193,924 | 3.1 % |
| **Object/Type** | | | | | | |
| 36 Miscellaneous Revenues | 202,810 | 193,946 | 200,340 | 200,450 | 200,340 | (0.1)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | (4,561) | 231 | 99,366 | 99,366 | 111,689 | 12.4 % |
| Revenues less Expenditures | 4,792 | 99,134 | 12,213 | 12,323 | 6,416 | (47.9)% |
| Ending Balance | $ 231 | $ 99,365 | $ 111,579 | $ 111,689 | $ 118,105 | 5.7 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | $ 19,317 | $ — | $ 5,000 | $ 5,000 | $ 5,000 | —% |
| 400 Professional Services & Charges | 178,700 | 94,811 | 183,127 | 183,127 | 188,924 | 3.2% |
| Total Expenditures | $ 198,017 | $ 94,811 | $ 188,127 | $ 188,127 | $ 193,924 | 3.1% |

## EXPLANATORY NARRATIVE

### Contracted Services - 261

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

| 261 | Contracted Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 7,500 | $ 6,853 | $ 7,127 | $ 7,127 | $ 11,424 | 60.3% |

### Administration & Services - 262

An agreement for Professional Services with the Downtown Association of Yakima provides the maintenance, landscaping, special projects, and safety services in downtown Yakima.

| 262 | Administration & Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 19,317 | $ — | $ 5,000 | $ 5,000 | $ 5,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 169,811 | 86,968 | 173,500 | 173,500 | 175,000 | 0.9% |
| Total Expenditures | | $ 189,128 | $ 86,968 | $ 178,500 | $ 178,500 | $ 180,000 | 0.8% |

### DYBID Parking - 263

This function accounts for expenditures related to parking facilities. Charging for parking in the downtown core was discontinued at the end of 2013.

| 263 | DYBID Parking | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 47 | Public Utility Services | $ 1,390 | $ 991 | $ 2,500 | $ 2,500 | $ 2,500 | —% |

### Revenue

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

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ (4,561) | $ 231 | $ 99,366 | $ 99,366 | $ 111,689 | 12.4 % |
| 36 | Miscellaneous Revenues | 202,810 | 193,946 | 200,340 | 200,450 | 200,340 | (0.1)% |
| | Total | $ 198,249 | $ 194,177 | $ 299,706 | $ 299,816 | $ 312,029 | 4.1 % |

# *CENTRAL BUSINESS DISTRICT CAPITAL IMPROVEMENT - 321*

***Assistant City Manager*** ***Ana Cortez***

**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. The major project included this fund in 2018 was the design and construction of a new downtown plaza, however, in November of 2018, the City Council - following an advisory vote by City of Yakima Voters rejecting the project - voted not to continue with the construction of the Plaza. All donations received by the community for the Plaza project will be refunded at the donor's request.

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

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 257 DYBID Assessment | $ 50,000 | $ 35,500 | $ 10,000 | $ 10,000 | $ 10,000 | — % |
| 258 Commercial Area Development | 5,284 | 5,191 | 11,100 | 8,600 | 11,100 | 29.1 % |
| 702 Downtown Redevelopment - Plaza | 654,325 | 1,587 | — | 66,312 | — | n/a |
| 712 Construction in Progress | — | — | 10,817,460 | — | — | n/a |
| Total | 709,609 | 42,278 | 10,838,560 | 84,912 | 21,100 | (75.2)% |
| **Object/Type** | | | | | | |
| 36 Miscellaneous Revenues | 789,208 | 355,970 | 2,821,250 | 713,032 | 21,250 | (97.0)% |
| 39 Other Financing Sources | 2,180 | — | 8,000,000 | — | — | n/a |
| Transfers In | 200,000 | — | — | — | — | n/a |
| Total | 991,388 | 355,970 | 10,821,250 | 713,032 | 21,250 | (97.0)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | (23,298) | 258,480 | 572,172 | 572,172 | (547,017) | n/a |
| Plaza Refunds | — | — | — | (1,747,309) | — | n/a |
| Revenues less Expenditures | 281,779 | 313,692 | (17,310) | 628,120 | 150 | n/a |
| Ending Balance | $ 258,481 | $ 572,172 | $ 554,862 | $ (547,017) | $ (546,867) | — % |

## EXPENDITURE SUMMARY BY TYPE

| Expenditure Summary by Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | $ 2,826 | $ 3,493 | $ 6,000 | $ 3,500 | $ 6,000 | 71.4 % |
| 400 Professional Services & Charges | 52,458 | 37,198 | 15,100 | 15,100 | 15,100 | — % |
| 600 Capital Projects | 654,325 | 1,587 | 10,817,460 | 66,312 | — | (100.0)% |
| Total Expenditures | $ 709,609 | $ 42,278 | $ 10,838,560 | $ 84,912 | $ 21,100 | (75.2)% |

## 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).

| 257 | DYBID Assessment | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 48 | Repairs & Maintenance | $ 50,000 | $ 35,500 | $ 10,000 | $ 10,000 | $ 10,000 | —% |

### 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 41 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.

| 258 | Commercial Area Development | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ — | $ — | $ 1,000 | $ 1,000 | $ 1,000 | —% |
| 35 | Small Tools & Equip | 2,826 | 3,493 | 5,000 | 2,500 | 5,000 | 100.0% |
| | Total | 2,826 | 3,493 | 6,000 | 3,500 | 6,000 | 71.4% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 1,167 | — | 5,000 | 5,000 | 5,000 | —% |
| 44 | Taxes & Assessments | 86 | — | — | — | — | n/a |
| 48 | Repairs & Maintenance | — | — | 100 | 100 | 100 | —% |
| 49 | Miscellaneous | 1,205 | 1,698 | — | — | — | n/a |
| | Total | 2,458 | 1,698 | 5,100 | 5,100 | 5,100 | —% |
| Total Expenditures | | $ 5,284 | $ 5,191 | $ 11,100 | $ 8,600 | $ 11,100 | 29.1% |

### Downtown Redevelopment - Plaza - 702

The design and construction document services to prepare the Yakima Central Plaza project for competitive bid was funded through this account and completed in 2018. This portion of the project was funded 50% by private donations and 50% by a transfer from the Real Estate Excise Tax 2 (REET 2) fund.

| 702 | Downtown Plaza Design | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 600 | Capital Outlay | | | | | | |
| 65 | Construction Projects | $ 654,325 | $ 1,587 | $ — | $ 66,312 | $ — | n/a |

**Construction in Progress - 712**

Construction of the Yakima Central Plaza was budgeted in 2018 through this account. However, in November of 2018, following an advisory vote by City of Yakima citizens rejecting the project, the City Council voted to discontinue all work on this project.

| 712 | Construction in Progress | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 600 | Capital Outlay | | | | | | |
| 65 | Construction Projects | $ — | $ — | $ 10,817,460 | $ — | $ — | n/a |

**Revenue**

The resources to fund this program come from miscellaneous revenues including downtown parking lot rents/ leases and private donations for the proposed plaza. Since the plaza project was not approved, all revenue relating to private donations will be refunded.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ (23,298) | $ 258,480 | $ 572,172 | $ 572,172 | $ (547,017) | n/a |
| 36 | Miscellaneous Revenues | 789,208 | 355,970 | 2,821,250 | 713,032 | 21,250 | (97.0)% |
| 39 | Other Financing Sources | 2,180 | — | 8,000,000 | — | — | n/a |
| | Transfers In | 200,000 | — | — | — | — | n/a |
| Total | | $ 968,090 | $ 614,450 | $ 11,393,422 | $ 1,285,204 | $ (525,767) | (140.9)% |

# *TROLLEY - 162*

***Assistant City Manager*** ***Ana Cortez***

**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 and an operating transfer from the General Fund. A small amount of revenue is generated by telecommunication lease agreements.

Function(s): 206.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 206 Trolley | $ 80,450 | $ 22,282 | $ 31,699 | $ 31,699 | $ 31,699 | —% |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | — | 20,254 | 20,429 | 20,429 | 20,429 | —% |
| 36 Miscellaneous Revenues | 1,275 | 1,275 | 1,275 | 1,275 | 1,275 | —% |
| Transfers In | 6,000 | 21,700 | 10,000 | 10,000 | 10,000 | —% |
| Total | 7,275 | 43,229 | 31,704 | 31,704 | 31,704 | —% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 73,180 | 4 | 20,952 | 20,952 | 20,957 | —% |
| Revenues less Expenditures | (73,175) | 20,947 | 5 | 5 | 5 | —% |
| Ending Balance | $ 5 | $ 20,951 | $ 20,957 | $ 20,957 | $ 20,962 | —% |

**EXPENDITURE SUMMARY BY TYPE**

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ 1,818 | $ 22,282 | $ 31,699 | $ 31,699 | $ 31,699 | —% |
| 600 Capital Projects | 78,632 | — | — | — | — | n/a |
| Total Expenditures | $ 80,450 | $ 22,282 | $ 31,699 | $ 31,699 | $ 31,699 | —% |

**EXPLANATORY NARRATIVE**

**Trolley - 206**

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

| 206 | Trolley | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Total | — | — | — | — | — | |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ — | $ — | $ 10,000 | $ 10,000 | $ 10,000 | —% |
| 42 | Communications | 1,569 | 988 | 1,000 | 1,000 | 1,000 | —% |
| 47 | Public Utility Services | 249 | 379 | 270 | 270 | 270 | —% |
| 48 | Repairs & Maintenance | — | 20,914 | 20,429 | 20,429 | 20,429 | —% |
| | Total | 1,818 | 22,281 | 31,699 | 31,699 | 31,699 | —% |
| 600 | Capital Outlay | | | | | | |
| 65 | Construction Projects | 78,632 | — | — | — | — | n/a |
| Total Expenditures | | $ 80,450 | $ 22,281 | $ 31,699 | $ 31,699 | $ 31,699 | —% |

**Revenue**

Revenues consist of a Washington State Historical Society grant, telecommunication lease revenues and a transfer from the General Fund.

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 73,180 | $ 4 | $ 20,952 | $ 20,952 | $ 20,957 | —% |
| 33 | Intergovernmental | — | 20,254 | 20,429 | 20,429 | 20,429 | —% |
| 36 | Miscellaneous Revenues | 1,275 | 1,275 | 1,275 | 1,275 | 1,275 | —% |
| | Transfers In | 6,000 | 21,700 | 10,000 | 10,000 | 10,000 | —% |
| Total | | $ 80,455 | $ 43,233 | $ 52,656 | $ 52,656 | $ 52,661 | —% |

# *FRONT STREET BUSINESS IMPROVEMENT AREA - 163*

***Assistant City Manager*** ***Ana Cortez***

**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 businesses were assessed through the PBIA in 2018. This number is expected to remain the same for 2019.

Function(s): 207.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 207 Front Street Business Improvement | $ 8,097 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 | —% |
| **Object/Type** | | | | | | |
| 36 Miscellaneous Revenues | 3,535 | 3,538 | 3,735 | 3,735 | 3,735 | —% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 4,679 | 117 | 155 | 155 | 390 | 151.6% |
| Revenues less Expenditures | (4,562) | 38 | 235 | 235 | 235 | —% |
| Ending Balance | $ 117 | $ 155 | $ 390 | $ 390 | $ 625 | 60.3% |

**EXPENDITURE SYMMARY BY TYPE**

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ 8,097 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 | —% |

**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.

| 207 Front Street Business Impr | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | | | | | | |
| 49 Miscellaneous | $ 8,097 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 | —% |

**Revenue**

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

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 4,679 | $ 117 | $ 155 | $ 155 | $ 390 | 151.6% |
| 36 | Miscellaneous Revenues | 3,535 | 3,538 | 3,735 | 3,735 | 3,735 | —% |
| Total | | $ 8,214 | $ 3,655 | $ 3,890 | $ 3,890 | $ 4,125 | 6.0% |

# *CONVENTION CENTER - 170*

| | |
|---|---|
| ***Assistant City Manager*** | ***Ana Cortez*** |
| ***President and CEO - YVVCB*** | ***John Cooper*** |
| ***Convention Center General Manager*** | ***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 addition to new facilities, a major competitive factor is that venues around the state are discounting rates and are offering multi-year deals. 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 2018 and beyond. However, this is not without challenges, one of which is a lack of space for larger conventions. In 2018, a preliminary design and estimate for a proposed expansion was presented to Council and was approved for the 2019 budget. See the Convention Center Capital fund for more details.

Function(s): 275 & 278.

**PERFORMANCE STATISTICS**

| **Convention Center** | **2016 Actual** | **2017 Actual** | **2018 Estimated** | **2019 Projected** |
|---|---|---|---|---|
| Future Days Booked | 531 | 527 | 505 | 538 |
| Event Days Held | 437 | 409 | 428 | 443 |
| **Revenue** | | | | |
| Yakima Center Operations | 764,451 | 754,277 | 833,500 | 928,250 |
| Hotel / Motel Tax | 705,578 | 727,013 | 745,000 | 745,000 |
| Operating Transfer from PFD | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Revenue | 1,570,029 | 1,581,290 | 1,678,500 | 1,773,250 |

**BUDGET SUMMARY**

| **Function/Title** | **2016 Actual** | **2017 Actual** | **2018 Amended Budget** | **2018 Estimated Year-End** | **2019 Projected Budget** | **% Chng YE Est to Proj** |
|---|---|---|---|---|---|---|
| 275 Tourist Promotion | $ 435,874 | $ 423,545 | $ 454,500 | $ 450,000 | $ 459,500 | 2.1 % |
| 278 Yakima Center Management | 1,205,812 | 1,236,133 | 1,276,663 | 1,227,413 | 1,308,774 | 6.6 % |
| Total | 1,641,686 | 1,659,678 | 1,731,163 | 1,677,413 | 1,768,274 | 5.4 % |

## BUDGET SUMMARY

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 31 Taxes | 705,578 | 727,013 | 745,000 | 745,000 | 745,000 | — % |
| 34 Chrgs f/Goods & Svcs | — | — | 290,000 | 310,000 | 300,000 | (3.2)% |
| 36 Miscellaneous Revenues | 764,451 | 754,277 | 597,250 | 523,500 | 628,250 | 20.0 % |
| Transfers In | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | — % |
| Total | 1,570,029 | 1,581,290 | 1,732,250 | 1,678,500 | 1,773,250 | 5.6 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 528,261 | 456,604 | 378,217 | 378,217 | 379,303 | 0.3 % |
| Revenues less Expenditures | (71,657) | (78,388) | 1,087 | 1,087 | 4,976 | 357.8 % |
| Ending Balance | $ 456,604 | $ 378,216 | $ 379,304 | $ 379,304 | $ 384,279 | 1.3 % |

## EXPENDITURE SYMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | $ 65,026 | $ 61,234 | $ 68,000 | $ 57,000 | $ 68,000 | 19.3% |
| 400 Professional Services & Charges | 1,576,659 | 1,598,444 | 1,663,163 | 1,620,413 | 1,700,274 | 4.9% |
| Total Expenditures | $ 1,641,685 | $ 1,659,678 | $ 1,731,163 | $ 1,677,413 | $ 1,768,274 | 5.4% |

## 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 tourist destination, and is included in the consultant fee. The Sports Commission focuses on bringing tournaments and sports related conventions to Yakima. City Council requested staff to provide notice to the Lodging Tax Advisory Committee (LTAC) advising that council wished to discontinue Lodging tax funding ($75,000) for the Sundome operations in 2019, and requests the committee's review and comments.

*Account 41 Professional Services* - The following chart details the components of this account.

## PROFESSIONAL SERVICES

| | 2016 Actual | 2017 Actual | 2018 Year-End Estimate | 2019 Projected Budget |
|---|---|---|---|---|
| Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima | $ 184,000 | $ 184,000 | $ 184,000 | $ 259,000 |
| Sports Commission promotes Yakima's ability to host sporting events and sports related conventions. | 72,500 | 72,500 | 82,500 | 87,500 |

## PROFESSIONAL SERVICES

| | 2016 Actual | 2017 Actual | 2018 Year-End Estimate | 2019 Projected Budget |
|---|---|---|---|---|
| Promotional funds established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's | 6,779 | 430 | 3,000 | 5,000 |
| State Fair Park to promote and market the SunDome and assist with its operations - NOTE: rejected by Council | 75,000 | 75,000 | 75,000 | ~~75,000~~ |
| Marketing | 6,095 | 115 | 4,000 | 6,500 |
| Consultant Fee highlights the positive aspects of living, visiting and meeting in Yakima through Advertising by the YVVCB and assistance in operating the Visitor Information Center | 91,500 | 91,500 | 101,500 | 101,500 |
| Total | $ 435,874 | $ 423,545 | $ 450,000 | $ 459,500 |

| 275 | Tourist Promotion | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 435,874 | $ 423,545 | $ 454,500 | $ 450,000 | $ 459,500 | 2.1% |

**Yakima Center Management - 278**
This function directs, administers and oversees the operations of the Convention Center.

*Account 41 Professional Services* - This account covers the cost for contracting security guards, which is a mandatory service provided at the Convention Center, along with 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 to attract business to the Center.

*Account 47 Public Utility Services* - The following table details utility charges.

## UTILITY CHARGES

| | 2016 Actual | 2017 Actual | 2018 Year-End Estimate | 2019 Projected Budget |
|---|---|---|---|---|
| Pacific Power | $ 133,395 | $ 137,979 | $ 140,000 | $ 140,000 |
| Natural Gas | 24,356 | 26,968 | 28,000 | 40,000 |
| Water and wastewater | 22,714 | 25,885 | 20,500 | 21,500 |
| Refuse | 5,121 | 5,277 | 5,500 | 6,000 |
| Irrigation | 1,411 | 2,053 | 2,000 | 2,000 |
| Stormwater | 2,776 | 4,489 | 4,597 | 4,900 |
| Total | $ 189,773 | $ 202,651 | $ 200,597 | $ 214,400 |

| 278 | Yakima Center Management | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 65,026 | $ 61,234 | $ 68,000 | $ 57,000 | $ 68,000 | 19.3% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 851,870 | 869,415 | 868,496 | 865,496 | 900,607 | 4.1% |
| 42 | Communications | 18,380 | 18,773 | 18,567 | 18,000 | 18,567 | 3.2% |
| 43 | Trans & Training | 3,619 | 5,675 | 5,200 | 3,200 | 5,200 | 62.5% |
| 45 | Rentals & Leases | 1,540 | 8,255 | 5,000 | 4,000 | 5,000 | 25.0% |
| 46 | Insurance | 9,986 | 10,334 | 13,000 | 11,375 | 13,000 | 14.3% |
| 47 | Public Utility Services | 189,773 | 202,652 | 214,400 | 200,600 | 214,400 | 6.9% |
| 48 | Repairs & Maintenance | 59,699 | 50,835 | 73,000 | 60,000 | 73,000 | 21.7% |
| 49 | Miscellaneous | 5,919 | 8,960 | 11,000 | 7,742 | 11,000 | 42.1% |
| | Total | 1,140,786 | 1,174,899 | 1,208,663 | 1,170,413 | 1,240,774 | 6.0% |
| Total Expenditures | | $ 1,205,812 | $ 1,236,133 | $ 1,276,663 | $ 1,227,413 | $ 1,308,774 | 6.6% |

**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).

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 528,261 | $ 456,604 | $ 378,217 | $ 378,217 | $ 379,303 | 0.3% |
| 31 | Taxes | 705,578 | 727,013 | 745,000 | 745,000 | 745,000 | —% |
| 34 | Chrgs f/Goods & Svcs | — | — | 290,000 | 310,000 | 300,000 | |
| 36 | Miscellaneous Revenues | 764,451 | 754,277 | 597,250 | 523,500 | 628,250 | 20.0% |
| | Transfers In | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | —% |
| Total | | $ 2,098,290 | $ 2,037,894 | $ 2,110,467 | $ 2,056,717 | $ 2,152,553 | 4.7% |

# *CONVENTION CENTER CAPITAL - 370*

| | |
|---|---|
| ***Assistant City Manager*** | ***Ana Cortez*** |
| ***President and CEO - YVVCB*** | ***John Cooper*** |
| ***Convention Center General Manager*** | ***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 transfers funds to ensure adequate funding is available for future scheduled projects.

For 2019, Council approved a proposed Convention Center expansion of 18,250 square feet, at a cost of approximately $12.5 million. This expansion will be funded by an LTGO bond, to be repaid with PFD and Hotel/Motel tax revenues.

Function(s): 279.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 279 Capital Improvement | $ 255,692 | $ 241,209 | $ 549,560 | $ 466,560 | $ 13,513,600 | n/a |
| Total | 255,692 | 241,209 | 549,560 | 466,560 | 13,513,600 | n/a |
| **Object/Type** | | | | | | |
| 31 Taxes | 240,659 | 293,332 | 300,000 | 300,000 | 375,000 | 25.0 % |
| 36 Miscellaneous Revenues | 500 | 500 | 500 | 500 | 500 | — % |
| 39 Other Financing Sources | — | — | — | — | 12,500,000 | |
| Transfers In | 155,000 | 155,000 | 155,000 | 155,000 | 383,600 | 147.5 % |
| Total | 396,159 | 448,832 | 455,500 | 455,500 | 13,259,100 | n/a |
| **Fund Balance** | | | | | | |
| Beginning Balance | 585,025 | 725,492 | 933,114 | 933,114 | 922,054 | (1.2)% |
| Revenues less Expenditures | 140,467 | 207,623 | (94,060) | (11,060) | (254,500) | n/a |
| Ending Balance | $ 725,492 | $ 933,115 | $ 839,054 | $ 922,054 | $ 667,554 | (27.6)% |

## EXPENDITURE SUMMARY BY TYPE

| Expenditure Summary by Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | $ 70,710 | $ 67,305 | $ 80,000 | $ 80,000 | $ 80,000 | —% |
| 400 Professional Services & Charges | 157,914 | 143,125 | 364,560 | 281,560 | 813,600 | 189.0% |
| 600 Capital Projects | 27,068 | 30,779 | 105,000 | 105,000 | 12,620,000 | n/a |
| Total Expenditures | $ 255,692 | $ 241,209 | $ 549,560 | $ 466,560 | $ 13,513,600 | n/a |

## EXPLANATORY NARRATIVE

### Capital Improvement - 279

This service unit provides for items such as furniture replacement, HVAC repairs, audio-visual equipment, parking lot lights and replacement of other miscellaneous capital equipment as needed. The proposed expansion of the Convention Center facility is also budgeted here.

| 279 Capital Improvement | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | | | | | | |
| 35 Small Tools & Equip | $ 70,710 | $ 67,305 | $ 80,000 | $ 80,000 | $ 80,000 | —% |
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | 21,363 | 14,965 | 81,560 | 81,560 | 583,600 | 615.5% |
| 48 Repairs & Maintenance | 136,551 | 128,160 | 283,000 | 200,000 | 230,000 | 15.0% |
| 600 Capital Outlay | | | | | | |
| 64 Machinery & Equipment | 26,590 | 30,779 | 105,000 | 105,000 | 120,000 | 14.3% |
| 65 Construction Projects | 478 | — | — | — | 12,500,000 | n/a |
| Total | 27,068 | 30,779 | 105,000 | 105,000 | 12,620,000 | n/a |
| Total Expenditures | $ 255,692 | $ 241,209 | $ 549,560 | $ 466,560 | $ 13,513,600 | n/a |

### Revenue

Revenue consists of an allocation of the Hotel/Motel tax, interest and a transfer from the Public Facility District (172). If the expansion begins before the end of 2019, revenue will also include bond proceeds.

| Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| Beginning Balance | $ 585,025 | $ 725,492 | $ 933,114 | $ 933,114 | $ 922,054 | (1.2)% |
| 31 Taxes | 240,659 | 293,332 | 300,000 | 300,000 | 375,000 | 25.0 % |
| 36 Miscellaneous Revenues | 500 | 500 | 500 | 500 | 500 | — % |
| 39 Other Financing Sources | — | — | — | — | 12,500,000 | |
| Transfers In | 155,000 | 155,000 | 155,000 | 155,000 | 383,600 | 147.5 % |
| Total | $ 981,184 | $ 1,174,324 | $ 1,388,614 | $ 1,388,614 | $ 14,181,154 | 921.2 % |

# *TOURIST PROMOTION AREA - 173*

*Assistant City Manager* — *Ana Cortez*
*President and CEO - YVVCB* — *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 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, attractions and to service tourists and groups.

Function(s): 255.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 255 Tourist Promotion | $ 662,836 | $ 662,949 | $ 707,200 | $ 675,000 | $ 690,000 | 2.2 % |
| **Object/Type** | | | | | | |
| 31 Taxes | 659,670 | 663,662 | 707,200 | 675,000 | 690,000 | 2.2 % |
| 36 Miscellaneous Revenues | 398 | 575 | 350 | 508 | 350 | (31.1)% |
| Total | 660,068 | 664,237 | 707,550 | 675,508 | 690,350 | 2.2 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 80,822 | 78,054 | 79,342 | 79,342 | 79,850 | 0.6 % |
| Revenues less Expenditures | (2,768) | 1,288 | 350 | 508 | 350 | (31.1)% |
| Ending Balance | $ 78,054 | $ 79,342 | $ 79,692 | $ 79,850 | $ 80,200 | 0.4 % |

**EXPENDITURE SUMMARY BY TYPE**

| Expenditure Summary by Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ 662,836 | $ 662,949 | $ 707,200 | $ 675,000 | $ 690,000 | 2.2% |

**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 the budget year.

**TOURIST PROMOTION EXPENDITURES**

| | 2019 Projected Budget |
|---|---|
| Sports Trade Shows | $ 10,000 |
| Sports Event Development Fund | 16,000 |
| Sports Marketing | 7,000 |
| Convention/Group Sales Marketing | 41,000 |
| Group Tour Trade Shows | 7,000 |
| Leisure Publicity / Family Tours | 16,000 |
| Leisure Travel Marketing | 123,800 |
| Travel Media Public Relations | 35,000 |
| Travel Guide Distribution | 15,000 |
| Administration / Operation Expenses | 39,000 |
| Salaries, Wages and Benefits (1) | 345,200 |
| Total (2) | $ 655,000 |

(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 41 Professional Services* - This account pays for the management agreement with the Yakima Valley Visitors and Convention Bureau. This covers the cost of implementing the current TPA Marketing Plan, as well as office overhead, bookkeeping, audits, equipment and software.

| 255 | Tourist Promotion | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 662,836 | $ 662,949 | $ 707,200 | $ 675,000 | $ 690,000 | 2.2% |

**Revenue**

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

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 80,822 | $ 78,054 | $ 79,342 | $ 79,342 | $ 79,850 | 0.6 % |
| 31 | Taxes | 659,670 | 663,662 | 707,200 | 675,000 | 690,000 | 2.2 % |
| 36 | Miscellaneous Revenues | 398 | 575 | 350 | 508 | 350 | (31.1)% |
| Total | | $ 740,890 | $ 742,291 | $ 786,892 | $ 754,850 | $ 770,200 | 2.0 % |

# *CAPITOL THEATRE - 171*

*Assistant City Manager* — *Ana Cortez*
*Capitol Theatre Executive Director* — *Charlie Robin*

**DEFINITION**
Annually, a thorough needs study is undertaken by the Theatre staff in order to update the Theatre's ongoing capital plan, and to maintain a viable and aesthetically appealing facility.

The City is responsible for major upkeep and maintenance of the facility as well as fire, casualty and extended coverage insurance. The CTC (Capitol Theatre Committee) is responsible for programmatic, administrative and operational expenses. 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 established a Public Facilities District (PFD) that provided funding for the Production Center and 4th Street Theatre Expansion. 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 & fund raising.

The top priority for 2019 is in establishing priorities and time lines toward completion of facility and equipment related needs identified through safety and system evaluations alongside technical staff recommendations. Public Facilities District revenue will be available to support the ongoing needs of the facility.

Many of the formerly purchased capital items have been in service now for over 40 years. 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.

Function(s): 271.

**PERFORMANCE STATISTICS**

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Productions [1] | 56 | 70 | 72 | 70 |
| Tickets Sold | 42,243 | 66,164 | 68,000 | 66,000 |

(1) Does not include the varied and numerous non-ticketed events which occur annually in the Capitol Theatre venues, such as gala receptions, graduations, private parties, meetings, and other educational and community offerings. Previously posted statistics related only to CTC-presented engagements and did not reflect the greater scope of activities managed by CTC in the facilities on behalf of the community

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 271 Capitol Theatre | $ 420,497 | $ 443,278 | $ 441,587 | $ 441,587 | $ 442,356 | 0.2 % |
| **Object/Type** | | | | | | |
| 31 Taxes | 309,176 | 307,950 | 313,070 | 308,070 | 308,070 | — % |
| 36 Miscellaneous Revenues | 250 | 250 | 250 | 250 | 250 | — % |
| Transfers In | 120,000 | 127,600 | 122,400 | 122,400 | 144,400 | 18.0 % |
| Total | 429,426 | 435,800 | 435,720 | 430,720 | 452,720 | 5.1 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 26,567 | 35,496 | 28,018 | 28,018 | 17,151 | (38.8)% |
| Revenues less Expenditures | 8,929 | (7,478) | (5,867) | (10,867) | 10,364 | (195.4)% |
| Ending Balance | $ 35,496 | $ 28,018 | $ 22,151 | $ 17,151 | $ 27,515 | 60.4 % |

## EXPENDITURE SUMMARY BY TYPE

| Expenditure Summary by Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | $ 24,247 | $ 23,400 | $ 28,400 | $ 28,400 | $ 28,400 | —% |
| 400 Professional Services & Charges | 396,250 | 419,878 | 413,187 | 413,187 | 413,956 | 0.2% |
| Total Expenditures | $ 420,497 | $ 443,278 | $ 441,587 | $ 441,587 | $ 442,356 | 0.2% |

## 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 41 Professional Services* - This includes the City portion of the management fee which includes labor costs for repair and maintenance, as noted above.

| 271 Capitol Theatre | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | | | | | | |
| 35 Small Tools & Equip | $ 24,247 | $ 23,400 | $ 28,400 | $ 28,400 | $ 28,400 | —% |
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | 329,684 | 350,549 | 343,842 | 343,842 | 344,611 | 0.2% |
| 45 Rentals & Leases | 40,248 | 41,975 | 41,975 | 41,975 | 41,975 | —% |
| 47 Public Utility Services | 328 | 534 | 550 | 550 | 550 | —% |
| 48 Repairs & Maintenance | 25,990 | 26,820 | 26,820 | 26,820 | 26,820 | —% |
| Total | 396,250 | 419,878 | 413,187 | 413,187 | 413,956 | 0.2% |
| Total Expenditures | $ 420,497 | $ 443,278 | $ 441,587 | $ 441,587 | $ 442,356 | 0.2% |

**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.

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 26,567 | $ 35,496 | $ 28,018 | $ 28,018 | $ 17,151 | (38.8)% |
| 31 | Taxes | 309,176 | 307,950 | 313,070 | 308,070 | 308,070 | — % |
| 36 | Miscellaneous Revenues | 250 | 250 | 250 | 250 | 250 | — % |
| | Transfers In | 120,000 | 127,600 | 122,400 | 122,400 | 144,400 | 18.0 % |
| Total | | $ 455,993 | $ 471,296 | $ 463,738 | $ 458,738 | $ 469,871 | 2.4 % |

# *CAPITOL THEATRE CAPITAL- 322*

| | |
|---|---|
| *Assistant City Manager* | *Ana Cortez* |
| *Economic Development Manager* | *Vacant* |
| *Capitol Theatre Executive Director* | *Charlie Robin* |

**DEFINITION**

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

Function(s): 270.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 270 Capital Improvement | $ 164,825 | $ 104,743 | $ 60,000 | $ 15,000 | $ 60,000 | 300.0 % |
| **Object/Type** | | | | | | |
| Transfers In | 66,641 | 56,968 | 60,000 | 60,000 | 60,000 | — % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 248,750 | 150,566 | 102,791 | 102,791 | 147,791 | 43.8 % |
| Revenues less Expenditures | (98,184) | (47,775) | — | 45,000 | — | (100.0)% |
| Ending Balance | $ 150,566 | $ 102,791 | $ 102,791 | $ 147,791 | $ 147,791 | — % |

**EXPENDITURE SUMMARY BY TYPE**

| Expenditure Summary by Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 600 Capital Projects | $ 164,825 | $ 104,743 | $ 60,000 | $ 15,000 | $ 60,000 | 300.0% |

**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). The property on that corner (the Wilson Building) had been donated to CTC and has been sold by CTC to a private investor who will develop the property independently. That property's future development includes the possibility of a public-private partnership specifically to build a sky-bridge across the alleyway to provide improved access for patrons to the balcony of the Capitol Theatre.

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. 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 2010.

*Account 650 Construction Projects* - This account has been used to account for projects such as the Production Center and will be used in the future for any additional updates as they become necessary. The CTC is working with the City's Engineering division to identify potential and recommended safety and American's with Disabilities Act (ADA) related upgrades and improvements. Any unused funds from the current years budget will be carried forward and combined with new resources made available for upgrades and improvements.

| 270 | Capital Improvement | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 600 | Capital Outlay | | | | | | |
| 65 | Construction Projects | $ 164,825 | $ 104,743 | $ 60,000 | $ 15,000 | $ 60,000 | 300.0% |

**Revenue**

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

| Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| Beginning Balance | $ 248,750 | $ 150,566 | $ 102,791 | $ 102,791 | $ 147,791 | 43.8% |
| Transfers In | 66,641 | 56,968 | 60,000 | 60,000 | 60,000 | —% |
| Total | $ 315,391 | $ 207,534 | $ 162,791 | $ 162,791 | $ 207,791 | 27.6% |

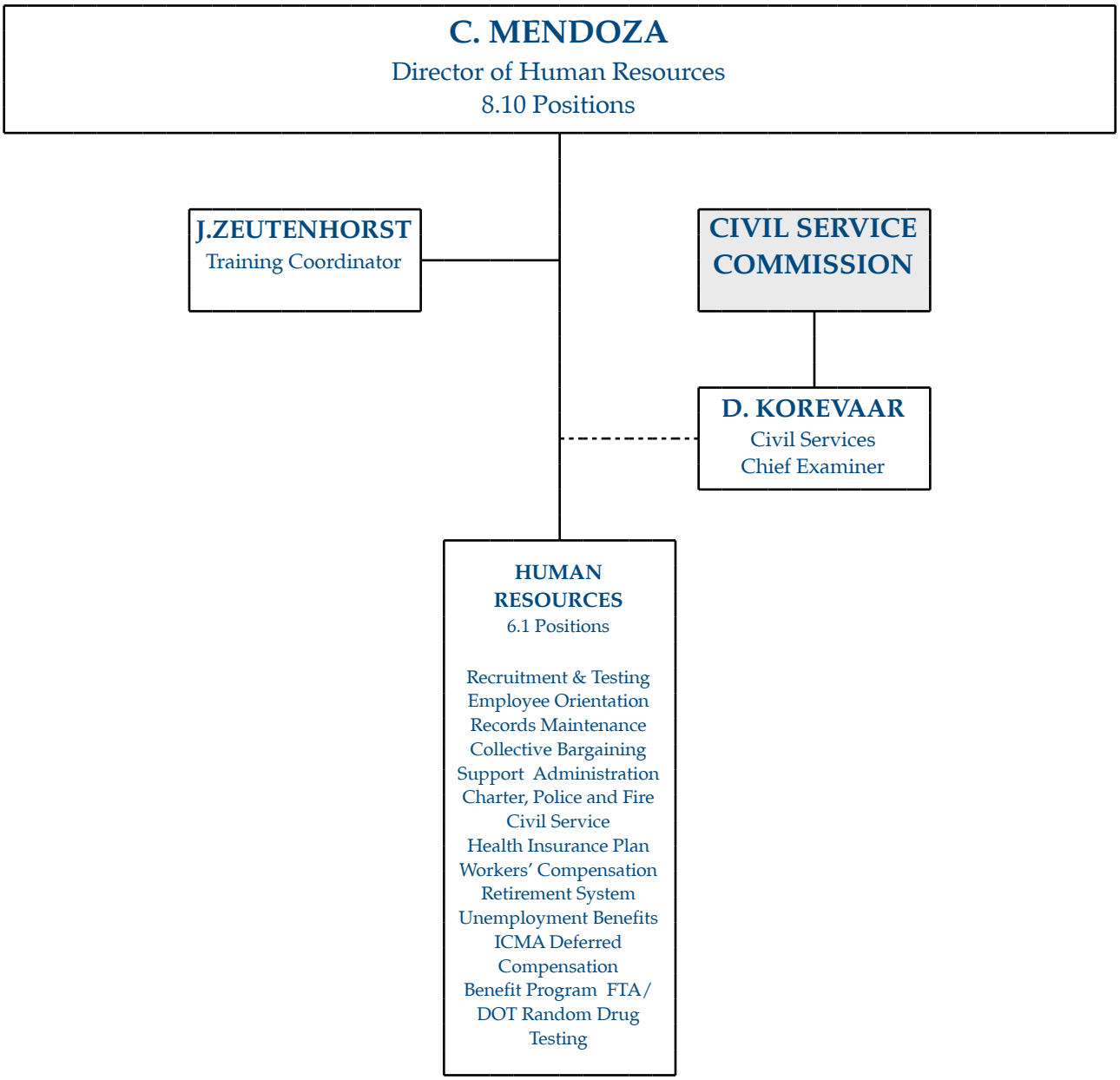
# *HUMAN RESOURCES*

| Title | Function*/Fund |
|---|---|
| Human Resources | 160* |
| Unemployment Compensation Reserve | 512 |
| Employees Health Benefit Reserve | 513 |
| Worker's Compensation Reserve | 514 |
| Wellness/Employee Assistance Program | 516 |

* General Fund Department

# *HUMAN RESOURCES*

Organizational Chart as of January 1, 2019



# *HUMAN RESOURCES - 160*

**GENERAL FUND**

***Human Resources Director*** ***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

Function(s): 162, 163, 165, 166 & 167.

## PERFORMANCE STATISTICS

| Human Resources | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Personnel Requisitions | 200 | 213 | 195 | 170 |
| Applications Received | 1,754 | 1,584 | 1,785 | 1,500 |
| Employment Tests Administered | 140 | 117 | 130 | 100 |
| Number of Candidates Scheduled/Tested | 600 | 422 | 480 | 400 |
| Personnel Hired | 146 | 144 | 130 | 130 |
| Classification Studies Completed | 20 | 20 | 20 | 20 |
| Unique Training Hours (Individual CYU Course Hours) | 190 | 77 | 125 | 120 |
| Cumulative Hours of CYU Instruction | 628 | 369 | 480 | 460 |
| Number of CYU Training Participants | 3,269 | 2,202 | 2,350 | 2,200 |
| Total Hours of CYU Training Obtained | 8,206 | 5,744 | 6,700 | 6,800 |
| Hours Invested in Labor Negotiations/Contract Admin/Grievances | 200 | 250 | 400 | 400 |
| Medical Leave of Absence Cases (FMLA, WA State Law) | 135 | 168 | 165 | 165 |
| ADA Accommodations | 4 | 4 | 5 | 5 |
| Worker's Comp Claims Handled | 124 | 102 | 100 | 100 |
| Hours spent on Safety Issues | 480 | 500 | 600 | 600 |
| Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation/Improvement, Discipline Administration, etc.) | 1,600 | 1,600 | 1,700 | 1,750 |
| Personnel Action Forms - Handling | 1,935 | 2,100 | 1,800 | 1,700 |
| Performance Evaluations Issued | 847 | 843 | 780 | 750 |
| Hours Invested in Evaluations Process | 275 | 400 | 400 | 375 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1135 | Director of Human Resources | 1.00 | 1.00 | 1.00 | 1.00 |
| 10102 | Chief Examiner | 1.00 | 1.00 | 1.00 | 1.00 |
| 10103 | Human Resources Specialist (1) | 2.50 | 2.50 | 3.50 | 3.50 |
| 10104 | Human Resources Assistant (1) | 1.60 | 1.60 | 0.60 | 0.60 |
| 10105 | Senior Human Resources Specialist | 2.00 | 2.00 | 2.00 | 2.00 |
| 10110 | Training Program Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel (2) | | 9.10 | 9.10 | 9.10 | 9.10 |

(1) One Human Resources Assistant position was converted to a Human Resources Specialist mid-year 2017.
(2) An equivalent of 4.10 FTE's are funded by the Employee Benefit Funds (512, 513 & 514).

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 162 Personnel Administration | $ 296,578 | $ 293,313 | $ 398,408 | $ 396,508 | $ 305,250 | (23.0)% |
| 163 Recruitment/CJ Sales Tax | — | — | 6,500 | 5,000 | 5,000 | — % |
| 165 Charter Civil Service | 163,582 | 165,815 | 186,636 | 184,686 | 187,315 | 1.4 % |
| 166 Police Civil Service | 147,396 | 154,473 | 155,180 | 154,670 | 157,477 | 1.8 % |
| 167 Training/CYU | 29 | 32 | 17,100 | 22,700 | 113,070 | 398.1 % |
| Total | $ 607,585 | $ 613,633 | $ 763,824 | $ 763,564 | $ 768,112 | 0.6 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 385,201 | $ 388,666 | $ 411,311 | $ 409,161 | $ 416,436 | 1.8 % |
| 200 Personnel Benefits | 133,284 | 143,691 | 153,104 | 153,104 | 161,662 | 5.6 % |
| Sub-Total Salaries & Benefits | 518,485 | 532,357 | 564,415 | 562,265 | 578,098 | 2.8 % |
| 300 Operating Supplies | 4,703 | 7,139 | 16,000 | 24,100 | 19,500 | (19.1)% |
| 400 Professional Services & Charges | 84,397 | 74,137 | 183,410 | 177,200 | 170,515 | (3.8)% |
| Total Expenditures | $ 607,585 | $ 613,633 | $ 763,825 | $ 763,565 | $ 768,113 | 0.6 % |

## EXPLANATORY NARRATIVE

### Personnel Administration - 162

This function includes the administration of the Human Resource Management program.

*Account 41 Professional Services* - This 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.

| 162 Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 158,321 | $ 156,913 | $ 170,708 | $ 170,708 | $ 108,898 | (36.2)% |
| 14 Retire/Term Cashout | 2,715 | 2,485 | 2,500 | 1,500 | 2,500 | 66.7 % |
| Total | 161,036 | 159,398 | 173,208 | 172,208 | 111,398 | (35.3)% |
| 200 Benefits | 56,261 | 61,631 | 68,406 | 68,406 | 38,843 | (43.2)% |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | 1,937 | 3,093 | 2,500 | 2,500 | 2,500 | — % |
| 32 Fuel | 9 | 16 | — | — | — | n/a |
| 35 Small Tools & Equip | 1,271 | 3,881 | 4,000 | 4,000 | 4,000 | — % |
| Total | 3,217 | 6,990 | 6,500 | 6,500 | 6,500 | — % |

| 162 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 34,967 | 20,421 | 80,000 | 80,000 | 80,000 | — % |
| 42 | Communications | 3,848 | 4,614 | 4,759 | 4,759 | 4,759 | — % |
| 43 | Trans & Training | 966 | 369 | 4,500 | 4,500 | 3,000 | (33.3)% |
| 45 | Rentals & Leases | 32,147 | 33,237 | 51,535 | 51,535 | 54,000 | 4.8 % |
| 48 | Repairs & Maintenance | 609 | 150 | 1,000 | 1,000 | 1,000 | — % |
| 49 | Miscellaneous | 3,528 | 6,503 | 8,500 | 7,600 | 5,750 | (24.3)% |
| | Total | 76,065 | 65,294 | 150,294 | 149,394 | 148,509 | (0.6)% |
| Total Expenditures | | $ 296,579 | $ 293,313 | $ 398,408 | $ 396,508 | $ 305,250 | (23.0)% |

**Recruitment/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.

| 163 | Criminal Justice Sales Tax .3% | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ — | $ — | $ 6,500 | $ 5,000 | $ 5,000 | —% |

**Charter Civil Service - 165**

This function is used for maintaining the City Charter mandated Charter Civil Services.

*Account 41 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.

| 165 | Charter Civil Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 120,092 | $ 120,274 | $ 130,398 | $ 130,398 | $ 132,099 | 1.3 % |
| 13 | Special Pay | 108 | 98 | — | 200 | 200 | — % |
| 14 | Retire/Term Cashout | 973 | 740 | 1,000 | — | 1,000 | n/a |
| | Total | 121,173 | 121,112 | 131,398 | 130,598 | 133,299 | 2.1 % |
| 200 | Benefits | 36,709 | 38,609 | 42,935 | 42,935 | 44,864 | 4.5 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 954 | 150 | 2,500 | 2,000 | 2,500 | 25.0 % |
| 35 | Small Tools & Equip | — | — | 500 | 500 | 500 | — % |
| | Total | 954 | 150 | 3,000 | 2,500 | 3,000 | 20.0 % |

| 165 | Charter Civil Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 199 | 493 | 1,900 | 1,400 | 1,900 | 35.7 % |
| 42 | Communications | 550 | 296 | 703 | 653 | 653 | — % |
| 43 | Trans & Training | 1,424 | 1,751 | 3,000 | 3,000 | 1,500 | (50.0)% |
| 49 | Miscellaneous | 2,572 | 3,404 | 3,700 | 3,600 | 2,100 | (41.7)% |
| | Total | 4,745 | 5,944 | 9,303 | 8,653 | 6,153 | (28.9)% |
| Total Expenditures | | $ 163,581 | $ 165,815 | $ 186,636 | $ 184,686 | $ 187,316 | 1.4 % |

**Police 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.

| 166 | Police Civil Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 102,628 | $ 107,812 | $ 106,205 | $ 106,205 | $ 107,066 | 0.8 % |
| 13 | Special Pay | 108 | 98 | — | 150 | 150 | — % |
| 14 | Retire/Term Cashout | 256 | 247 | 500 | — | 500 | n/a |
| | Total | 102,992 | 108,157 | 106,705 | 106,355 | 107,716 | 1.3 % |
| 200 | Benefits | 40,315 | 43,451 | 41,763 | 41,763 | 44,958 | 7.7 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 532 | — | 1,000 | 1,000 | 1,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 122 | 400 | 600 | 600 | 600 | — % |
| 42 | Communications | 650 | 449 | 713 | 603 | 603 | — % |
| 43 | Trans & Training | 1,228 | 751 | 2,000 | 2,000 | 1,250 | (37.5)% |
| 49 | Miscellaneous | 1,558 | 1,267 | 2,400 | 2,350 | 1,350 | (42.6)% |
| | Total | 3,558 | 2,867 | 5,713 | 5,553 | 3,803 | (31.5)% |
| Total Expenditures | | $ 147,397 | $ 154,475 | $ 155,181 | $ 154,671 | $ 157,477 | 1.8 % |

**Training/City of Yakima University - 167**

This function is used for global training for city staff. This includes required training as mandated by Administrative Policies, as well as leadership, computer software & other soft skills to increase employee potential. New funds were reallocated to Operating Supplies and Professional Services in 2018 in order to track usage for the City of Yakima University (CYU).

| 167 | Training/COY University | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ — | $ — | $ — | $ — | $ 64,023 | |
| 200 | Benefits | — | — | — | — | 32,997 | |

| 167 | Training/COY University | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | — | — | 5,000 | 14,000 | 8,500 | (39.3)% |
| 35 | Small Tools & Equip | — | — | 500 | 100 | 500 | 400.0 % |
| | Total | — | — | 5,500 | 14,100 | 9,000 | (36.2)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | — | 5,000 | 3,000 | 3,200 | 6.7 % |
| 43 | Trans & Training | — | — | 2,000 | 1,000 | 1,250 | 25.0 % |
| 49 | Miscellaneous | 29 | 32 | 4,600 | 4,600 | 2,600 | (43.5)% |
| | Total | 29 | 32 | 11,600 | 8,600 | 7,050 | (18.0)% |
| Total Expenditures | | $ 29 | $ 32 | $ 17,100 | $ 22,700 | $ 113,070 | 398.1 % |

**Dedicated Revenue**

Revenues consist of Civil Service exam fees.

| | Dedicated Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 34 | Chrgs f/Goods & Svcs | $ — | $ — | $ — | $ 250 | $ — | n/a |

# *UNEMPLOYMENT COMPENSATION RESERVE - 512*

***Human Resources Director*** ***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 directly, plus some administration to the State.

Functions(s): 182, 183 & 185.

## AUTHORIZED PERSONNEL

Unemployment Compensation funds .75 FTE's that are included in the Human Resources (160) Authorized Personnel chart.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 182 Benefit Administration | $ 71,400 | $ 466,589 | $ 75,706 | $ 75,406 | $ 81,629 | 8.3% |
| 183 Insurance Premiums | 6,675 | 6,875 | 7,000 | 7,000 | 7,000 | —% |
| 185 Claims Paid | 79,244 | 80,176 | 100,000 | 100,000 | 100,000 | —% |
| Total | 157,319 | 553,640 | 182,706 | 182,406 | 188,629 | 3.4% |
| **Object/Type** | | | | | | |
| 36 Miscellaneous Revenues | 207,271 | 212,144 | 194,750 | 194,750 | 221,343 | 13.7% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 441,244 | 491,196 | 149,700 | 149,700 | 162,044 | 8.2% |
| Revenues less Expenditures | 49,952 | (341,496) | 12,044 | 12,344 | 32,714 | 165.0% |
| Ending Balance | $ 491,196 | $ 149,700 | $ 161,744 | $ 162,044 | $ 194,758 | 20.2% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 51,102 | $ 47,805 | $ 53,163 | $ 52,863 | $ 55,842 | 5.6% |
| 200 Personnel Benefits | 95,098 | 96,970 | 120,473 | 120,473 | 120,764 | 0.2% |
| Sub-Total Salaries & Benefits | 146,200 | 144,775 | 173,636 | 173,336 | 176,606 | 1.9% |
| 400 Professional Services & Charges | 11,119 | 8,865 | 9,070 | 9,070 | 12,023 | 32.6% |
| Transfers | — | 400,000 | — | — | — | n/a |
| Total Expenditures | $ 157,319 | $ 553,640 | $ 182,706 | $ 182,406 | $ 188,629 | 3.4% |

## EXPLANATORY NARRATIVE

### Benefit Administration - 182

This function pays for the internal 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.

| 182 | Benefit Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 49,606 | $ 46,515 | $ 51,863 | $ 51,863 | $ 54,542 | 5.2% |
| 14 | Retire/Term Cashout | 1,496 | 1,290 | 1,300 | 1,000 | 1,300 | 30.0% |
| | Total | 51,102 | 47,805 | 53,163 | 52,863 | 55,842 | 5.6% |
| 200 | Benefits | 15,854 | 16,794 | 20,473 | 20,473 | 20,764 | 1.4% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 4,444 | 1,990 | 2,070 | 2,070 | 5,023 | 142.7% |
| | Transfers Out | — | 400,000 | — | — | — | n/a |
| Total Expenditures | | $ 71,400 | $ 466,589 | $ 75,706 | $ 75,406 | $ 81,629 | 8.3% |

### Insurance Premiums - 183

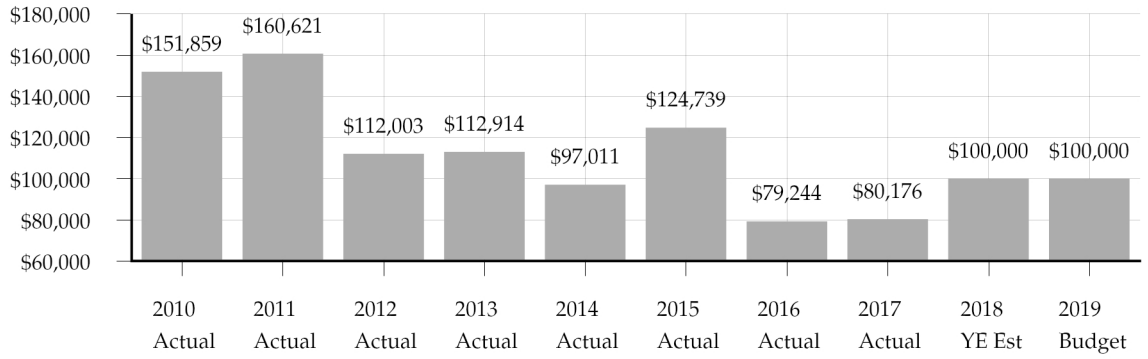
This function provides for a third party administrator, Talx Equifax Administrative Services.

| 183 | Insurance Premiums | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 6,675 | $ 6,875 | $ 7,000 | $ 7,000 | $ 7,000 | —% |

### Claims Paid - 185

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

**WORKERS' UNEMPLOYMENT BENEFITS PAID**



| 185 | Claims Paid | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | $ 79,244 | $ 80,176 | $ 100,000 | $ 100,000 | $ 100,000 | —% |

**Revenue**

Revenue is generated through monthly accrual assessments for each employee.

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 441,244 | $ 491,196 | $ 149,700 | $ 149,700 | $ 162,044 | 8.2% |
| 36 | Miscellaneous Revenues | 207,271 | 212,144 | 194,750 | 194,750 | 221,343 | 13.7% |
| Total | | $ 648,515 | $ 703,340 | $ 344,450 | $ 344,450 | $ 383,387 | 11.3% |

# *EMPLOYEES HEALTH BENEFIT RESERVE - 513*

***Human Resources Director*** ***Connie Mendoza***

**DEFINITION**

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

Rates charged against all operating funds have been calculated for 2019 to pay all medical/vision/dental claims and maintain reserves at acceptable levels. The 2019 total revenues, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at $14,189,179.

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 | 2017 Actual | 2018 Actual | 2017 vs. 2018 | 2019 Proposed | 2018 vs. 2019 |
|---|---|---|---|---|---|
| LEOFF I Employees | $ 909.37 | $ 959.37 | $ 50.00 | $ 1,535.00 | $ 575.63 |
| YPPA Employees | 779.98 | 780.26 | $ 0.28 | 780.26 | — |
| All Other Employees | 680.54 | 755.54 | $ 75.00 | 770.65 | 15.11 |
| YPPA Dependents | 846.86 | 896.86 | $ 50.00 | 995.55 | 98.69 |
| All Other Dependent(s) | 846.86 | 897.67 | $ 50.81 | 942.56 | 44.89 |
| Dental | 101.24 | 100.96 | $ (0.28) | 98.20 | (2.76) |

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

**AUTHORIZED PERSONNEL**

Employees Health Benefit Reserve funds 1.90 FTE's that are included in the Human Resources (160) Authorized Personnel chart.

**BUDGET SUMMARY**

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 171 Benefit Administration | $ 411,195 | $ 383,392 | $ 338,329 | $ 333,943 | $ 460,943 | 38.0% |
| 172 Insurance Premiums | 586,092 | 424,808 | 500,000 | 500,000 | 550,000 | 10.0% |
| 173 Medical Claims Processing | 638,467 | 675,716 | 675,000 | 675,000 | 685,000 | 1.5% |
| 174 Medical Claims Paid | 8,797,208 | 9,721,914 | 10,720,000 | 10,320,000 | 11,220,000 | 8.7% |
| 186 MiCare Clinic Services | 583,931 | 634,156 | 690,000 | 690,000 | 695,000 | 0.7% |
| 187 MiCare Clinic Administration | 34,058 | 35,564 | 37,800 | 37,500 | 38,500 | 2.7% |
| Total | 11,050,951 | 11,875,550 | 12,961,129 | 12,556,443 | 13,649,443 | 8.7% |

## BUDGET SUMMARY

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 36 Miscellaneous Revenues | 11,245,057 | 12,154,372 | 12,786,620 | 12,786,620 | 14,189,179 | 11.0% |
| 37 Prop & Trust Gains | 89,318 | 11,937 | — | — | — | n/a |
| Total | 11,334,375 | 12,166,309 | 12,786,620 | 12,786,620 | 14,189,179 | 11.0% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 695,028 | 978,452 | 1,269,212 | 1,269,212 | 1,499,389 | 18.1% |
| Revenues less Expenditures | 283,424 | 290,759 | (174,509) | 230,177 | 539,736 | 134.5% |
| Ending Balance | $ 978,452 | $ 1,269,211 | $ 1,094,703 | $ 1,499,389 | $ 2,039,125 | 36.0% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 122,543 | $ 152,954 | $ 131,688 | $ 130,388 | $ 138,916 | 6.5% |
| 200 Personnel Benefits | 9,420,576 | 10,185,718 | 11,264,795 | 10,864,795 | 11,816,397 | 8.8% |
| Sub-Total Salaries & Benefits | 9,543,119 | 10,338,672 | 11,396,483 | 10,995,183 | 11,955,313 | 8.7% |
| 300 Operating Supplies | 725 | 233 | 8,000 | 7,000 | 7,000 | —% |
| 400 Professional Services & Charges | 1,422,709 | 1,483,917 | 1,550,646 | 1,549,760 | 1,682,130 | 8.5% |
| 500 Intergovernmental | 84,398 | 52,727 | 6,000 | 4,500 | 5,000 | 11.1% |
| Total Expenditures | $ 11,050,951 | $ 11,875,549 | $ 12,961,129 | $ 12,556,443 | $ 13,649,443 | 8.7% |

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

| 171 Benefit Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 120,513 | $ 119,992 | $ 129,888 | $ 129,888 | $ 137,116 | 5.6% |
| 14 Retire/Term Cashout | 2,030 | 32,962 | 1,800 | 500 | 1,800 | 260.0% |
| Total | 122,543 | 152,954 | 131,688 | 130,388 | 138,916 | 6.5% |
| 200 Benefits | 37,276 | 38,997 | 44,795 | 44,795 | 46,397 | 3.6% |

| 171 | Benefit Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 144 | — | 4,000 | 3,000 | 3,000 | —% |
| 35 | Small Tools & Equip | — | — | 3,000 | 3,000 | 3,000 | —% |
| | Total | 144 | — | 7,000 | 6,000 | 6,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 164,242 | 136,683 | 143,360 | 143,360 | 259,730 | 81.2% |
| 42 | Communications | 121 | — | 1,586 | 1,000 | 1,000 | —% |
| 43 | Trans & Training | 296 | 1,582 | 2,000 | 2,000 | 2,000 | —% |
| 48 | Repairs & Maintenance | — | — | 400 | 400 | 400 | —% |
| 49 | Miscellaneous | 2,176 | 449 | 1,500 | 1,500 | 1,500 | —% |
| | Total | 166,835 | 138,714 | 148,846 | 148,260 | 264,630 | 78.5% |
| 500 | Intergovernmental Services | | | | | | |
| 51 | Intergov't Prof Services | 84,398 | 52,727 | 6,000 | 4,500 | 5,000 | 11.1% |
| Total Expenditures | | $ 411,196 | $ 383,392 | $ 338,329 | $ 333,943 | $ 460,943 | 38.0% |

**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.

| 172 | Insurance Premiums | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | $ 586,092 | $ 424,808 | $ 500,000 | $ 500,000 | $ 550,000 | n/a |

**Medical Claim Processing - 173**

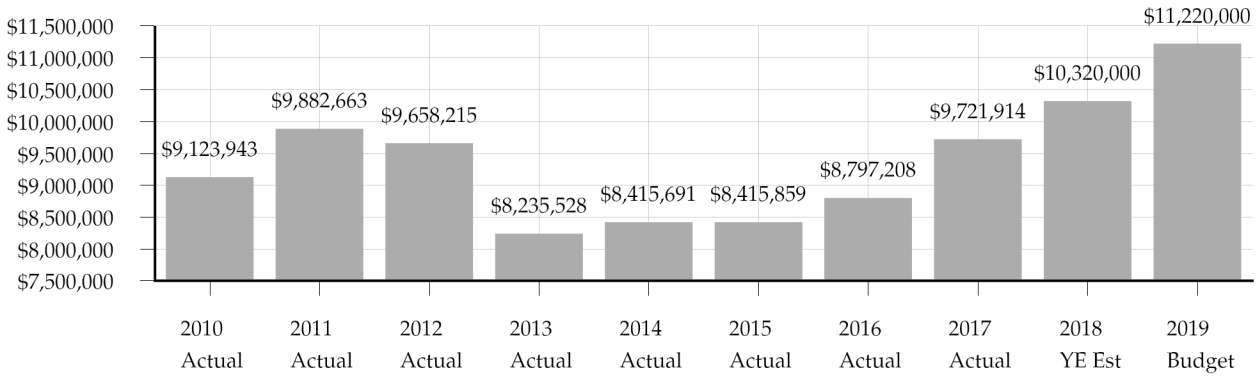
This function accounts for administrative service charges paid to Employee Benefit Management Services (EBMS), a third party administrator (TPA) which processes the plan's claims.

| 173 | Medical Claims Processing | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 638,467 | $ 675,716 | $ 675,000 | $ 675,000 | $ 685,000 | 1.5% |

**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. This fund continues to be reviewed monthly, along with new new programs available to the plan.

**WORKERS' HEALTH BENEFITS PAID (MEDICAL/DENTAL/VISION)**




| 174 | Medical Claims Paid | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | $ 8,797,208 | $ 9,721,914 | $ 10,720,000 | $ 10,320,000 | $ 11,220,000 | 8.7% |

**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 from increasing utilization of this MiCare model is anticipated to be approximately $400,000. Both operating expenses (i.e. doctor salaries, on site prescriptions, etc.) and the per-employee administrative fees are included in this set of accounts.

| 186 | MiCare Clinic Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 583,931 | $ 634,156 | $ 690,000 | $ 690,000 | $ 695,000 | 0.7% |

**MiCare Clinic Administration - 187**

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

| 187 | MiCare Clinic Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 581 | $ 233 | $ 1,000 | $ 1,000 | $ 1,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 6,169 | 6,403 | 6,300 | 6,300 | 6,300 | —% |
| 42 | Communications | 3,360 | 4,128 | 4,500 | 4,200 | 4,200 | —% |
| 45 | Rentals & Leases | 23,947 | 23,687 | 25,000 | 25,000 | 26,000 | 4.0% |
| 49 | Miscellaneous | — | 1,113 | 1,000 | 1,000 | 1,000 | —% |
| | Total | 33,476 | 35,331 | 36,800 | 36,500 | 37,500 | 2.7% |
| Total Expenditures | | $ 34,057 | $ 35,564 | $ 37,800 | $ 37,500 | $ 38,500 | 2.7% |

**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.

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 695,028 | $ 978,452 | $ 1,269,212 | $ 1,269,212 | $ 1,499,389 | 18.1% |
| 36 | Miscellaneous Revenues | 11,245,057 | 12,154,372 | 12,786,620 | 12,786,620 | 14,189,179 | 11.0% |
| 37 | Prop & Trust Gains | 89,318 | 11,937 | — | — | — | n/a |
| Total | | $ 12,029,403 | $ 13,144,761 | $ 14,055,832 | $ 14,055,832 | $ 15,688,568 | 11.6% |

# *WORKER'S COMPENSATION RESERVE - 514*

***Human Resources Director*** ***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.

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

**AUTHORIZED PERSONNEL**

This fund provides a portion of the wage and benefit costs for the Director of Human Resources, Human Resources Assistant, and Human Resources Specialist (1.45 FTE's) and for a Safety and Training Officer in Public Works who administer this fund and assists in developing safety training programs (.50 FTE).

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 170 Safety Committee | $ 9,368 | $ 8,261 | $ 8,900 | $ 11,894 | $ 14,400 | 21.1 % |
| 175 Benefit Administration | 344,351 | 192,021 | 218,476 | 215,476 | 256,044 | 18.8 % |
| 176 Insurance Premiums | 85,709 | 84,436 | 89,000 | 90,000 | 93,000 | 3.3 % |
| 177 Claims Processing | 135,836 | 248,482 | 255,000 | 255,000 | 255,000 | — % |
| 178 Claims Paid | 849,088 | 1,621,061 | 1,250,000 | 1,605,000 | 1,605,000 | — % |
| Total | 1,424,352 | 2,154,261 | 1,821,376 | 2,177,370 | 2,223,444 | 2.1 % |
| **Object/Type** | | | | | | |
| 36 Miscellaneous Revenues | 1,137,718 | 1,523,508 | 1,383,920 | 1,383,920 | 1,497,704 | 8.2 % |
| Transfers In | — | 400,000 | — | — | 380,000 | n/a |
| Total | 1,137,718 | 1,923,508 | 1,383,920 | 1,383,920 | 1,877,704 | 35.7 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 724,331 | 437,698 | 206,945 | 206,945 | (586,505) | (383.4)% |
| Revenues less Expenditures | (286,634) | (230,753) | (437,456) | (793,450) | (345,740) | (56.4)% |
| Ending Balance | $ 437,697 | $ 206,945 | $ (230,511) | $ (586,505) | $ (932,245) | 58.9 % |

**EXPENDITURE SUMMARY BY TYPE**

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 111,219 | $ 102,718 | $ 117,806 | $ 116,206 | $ 122,462 | 5.4% |
| 200 Personnel Benefits | 951,318 | 1,728,331 | 1,352,049 | 1,653,049 | 1,661,760 | 0.5% |
| Sub-Total Salaries & Benefits | 1,062,537 | 1,831,049 | 1,469,855 | 1,769,255 | 1,784,222 | 0.8% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | 4,589 | 1,321 | 3,200 | 5,500 | 6,800 | 23.6% |
| 400 Professional Services & Charges | 357,226 | 321,891 | 348,321 | 402,615 | 432,422 | 7.4% |
| Total Expenditures | $ 1,424,352 | $ 2,154,261 | $ 1,821,376 | $ 2,177,370 | $ 2,223,444 | 2.1% |

## EXPLANATORY NARRATIVE

### Safety Committee - 170

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

| 170 Safety Committee | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | $ 3,341 | $ — | $ 500 | $ 2,000 | $ 2,500 | 25.0% |
| 35 Small Tools & Equip | — | 507 | 500 | 2,000 | 2,500 | 25.0% |
| Total | 3,341 | 507 | 1,000 | 4,000 | 5,000 | 25.0% |
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | 298 | 1,430 | 1,500 | 550 | 1,500 | 172.7% |
| 43 Trans & Training | — | 78 | 100 | 500 | 1,000 | 100.0% |
| 49 Miscellaneous | 5,729 | 6,246 | 6,300 | 6,844 | 6,900 | 0.8% |
| Total | 6,027 | 7,754 | 7,900 | 7,894 | 9,400 | 19.1% |
| Total Expenditures | $ 9,368 | $ 8,261 | $ 8,900 | $ 11,894 | $ 14,400 | 21.1% |

### Benefit Administration - 175

This function pays for workers compensation administration.

*Account 41 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.

| 175 Benefit Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 109,832 | $ 99,855 | $ 116,206 | $ 116,206 | $ 120,862 | 4.0% |
| 12 Overtime | — | 56 | — | — | — | n/a |
| 13 Special Pay | 267 | 389 | 500 | — | 500 | n/a |
| 14 Retire/Term Cashout | 1,120 | 2,418 | 1,100 | — | 1,100 | n/a |
| Total | 111,219 | 102,718 | 117,806 | 116,206 | 122,462 | 5.4% |
| 200 Benefits | 36,521 | 36,540 | 43,049 | 43,049 | 48,760 | 13.3% |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | 1,248 | 814 | 1,200 | 1,000 | 1,200 | 20.0% |
| 35 Small Tools & Equip | — | — | 1,000 | 500 | 600 | 20.0% |
| Total | 1,248 | 814 | 2,200 | 1,500 | 1,800 | 20.0% |

| 175 | Benefit Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 191,667 | 49,251 | 52,221 | 51,721 | 79,422 | 53.6% |
| 43 | Trans & Training | 443 | 25 | 600 | 1,000 | 1,000 | —% |
| 48 | Repairs & Maintenance | 234 | 279 | 500 | 500 | 500 | —% |
| 49 | Miscellaneous | 3,020 | 2,393 | 2,100 | 1,500 | 2,100 | 40.0% |
| | Total | 195,364 | 51,948 | 55,421 | 54,721 | 83,022 | 51.7% |
| Total Expenditures | | $ 344,352 | $ 192,020 | $ 218,476 | $ 215,476 | $ 256,044 | 18.8% |

**Insurance Premiums - 176**

This function pays premiums for stop loss insurance.

| 176 | Insurance Premiums | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | $ 85,709 | $ 84,436 | $ 89,000 | $ 90,000 | $ 93,000 | 3.3% |

**Claims Processing - 177**

This function is used to pay Workers Compensation administration fees.

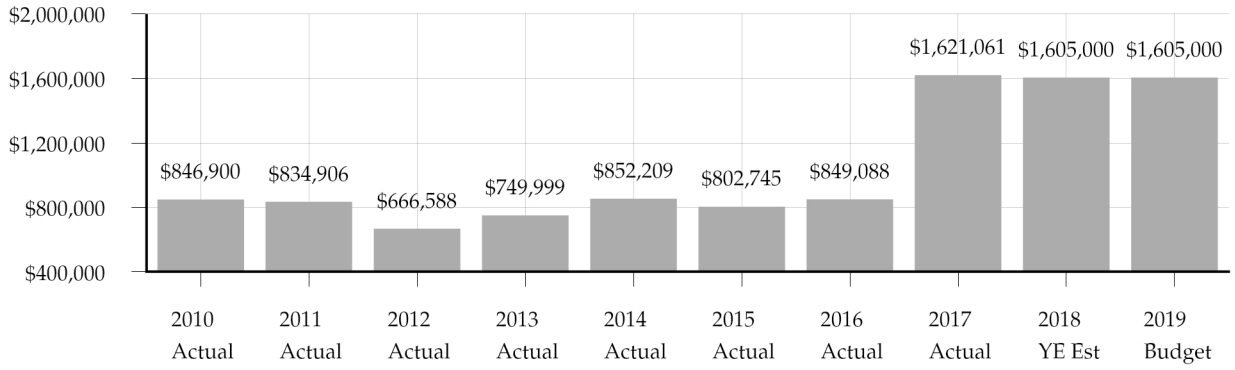
| 177 | Claims Processing | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 135,836 | $ 248,482 | $ 255,000 | $ 255,000 | $ 255,000 | —% |

**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 and pays a quarterly assessment to the State Department of Labor and Industries for program administration and second-injury fund premiums.

**WORKERS' COMPENSATION BENEFITS PAID**



| 178 | Claims Paid | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | $ 829,088 | $ 1,607,354 | $ 1,220,000 | $ 1,520,000 | $ 1,520,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 49 | Miscellaneous | 20,000 | 13,707 | 30,000 | 85,000 | 85,000 | —% |
| Total Expenditures | | $ 849,088 | $ 1,621,061 | $ 1,250,000 | $ 1,605,000 | $ 1,605,000 | —% |

**Revenues**

Revenues for this fund are generated through monthly accrual assessments made for each employee. A transfer in from the General Fund was approved by City council in 2019 to partially catch up on the employer portion of Workers Compensation premiums.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 724,331 | $ 437,698 | $ 206,945 | $ 206,945 | $ (586,505) | (383.4)% |
| 36 | Miscellaneous Revenues | 1,137,718 | 1,523,508 | 1,383,920 | 1,383,920 | 1,497,704 | 8.2 % |
| | Transfers In | — | 400,000 | — | — | 380,000 | n/a |
| Total | | $ 1,862,049 | $ 2,361,206 | $ 1,590,865 | $ 1,590,865 | $ 1,291,199 | (18.8)% |

# *WELLNESS/EMPLOYEE ASSISTANCE PROGRAM - 516*

***Human Resources Director*** ***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.

Function(s): 168 & 169.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 168 Wellness Program | $ 33,552 | $ 29,325 | $ 42,600 | $ 42,809 | $ 32,600 | (23.8)% |
| 169 Employee Assistance Program | 23,727 | 33,108 | 34,300 | 34,100 | 34,300 | 0.6 % |
| Total | 57,279 | 62,433 | 76,900 | 76,909 | 66,900 | (13.0)% |
| **Object/Type** | | | | | | |
| 36 Miscellaneous Revenues | 60,463 | 545 | 30,000 | 30,235 | 100,000 | 230.7 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 127,185 | 130,369 | 68,481 | 68,481 | 21,807 | (68.2)% |
| Revenues less Expenditures | 3,184 | (61,888) | (46,900) | (46,674) | 33,100 | (170.9)% |
| Ending Balance | $ 130,369 | $ 68,481 | $ 21,581 | $ 21,807 | $ 54,907 | 151.8 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | $ 6,080 | $ 3,659 | $ 3,400 | $ 3,200 | $ 3,400 | 6.3 % |
| 400 Professional Services & Charges | 51,200 | 58,773 | 63,500 | 63,500 | 63,500 | — % |
| 600 Capital Projects | — | — | 10,000 | 10,209 | — | n/a |
| Total Expenditures | $ 57,280 | $ 62,432 | $ 76,900 | $ 76,909 | $ 66,900 | (13.0)% |

**EXPLANATORY NARRATIVE**

The City of Yakima recognizes that an active wellness program is a proactive step towards improving the overall health of employees and their families participants, which also positively affects 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 41 Professional Services* - Funds are budgeted in this line item for professional services, including a Wellness Fair in the Yakima Convention Center for City employees.

| 168 | Wellness Program | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 405 | $ 2,584 | $ 500 | $ 700 | $ 500 | (28.6)% |
| 35 | Small Tools & Equip | 5,641 | 1,073 | 2,000 | 1,800 | 2,000 | 11.1 % |
| | Total | 6,046 | 3,657 | 2,500 | 2,500 | 2,500 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 6,804 | 4,651 | 8,000 | 8,000 | 8,000 | — % |
| 42 | Communications | 8 | 264 | 100 | 100 | 100 | — % |
| 43 | Trans & Training | — | 470 | 1,500 | 1,500 | 1,500 | — % |
| 48 | Repairs & Maintenance | 15,216 | 13,911 | 15,000 | 15,000 | 15,000 | — % |
| 49 | Miscellaneous | 5,478 | 6,373 | 5,500 | 5,500 | 5,500 | — % |
| | Total | 27,506 | 25,669 | 30,100 | 30,100 | 30,100 | — % |
| 600 | Capital Outlay | | | | | | |
| 63 | Impr Other Than Bldg | — | — | 10,000 | 10,209 | — | n/a |
| Total Expenditures | | $ 33,552 | $ 29,326 | $ 42,600 | $ 42,809 | $ 32,600 | (23.8)% |

**Employee Assistance Program - 169**

The Employee Assistant Program (EAP) provides 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 41 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.

| 169 | Employee Assistance Program | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 33 | $ 2 | $ 900 | $ 700 | $ 900 | 28.6% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 23,694 | 32,739 | 32,000 | 32,000 | 32,000 | —% |
| 49 | Miscellaneous | — | 367 | 1,400 | 1,400 | 1,400 | —% |
| | Total | 23,694 | 33,106 | 33,400 | 33,400 | 33,400 | —% |
| Total Expenditures | | $ 23,727 | $ 33,108 | $ 34,300 | $ 34,100 | $ 34,300 | 0.6% |

**Revenue**

Revenues are insurance premium savings from position vacancies.

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 127,185 | $ 130,369 | $ 68,481 | $ 68,481 | $ 21,807 | (68.2)% |
| 36 | Miscellaneous Revenues | 60,463 | 545 | 30,000 | 30,235 | 100,000 | 230.7 % |
| Total | | $ 187,648 | $ 130,914 | $ 98,481 | $ 98,716 | $ 121,807 | 23.4 % |

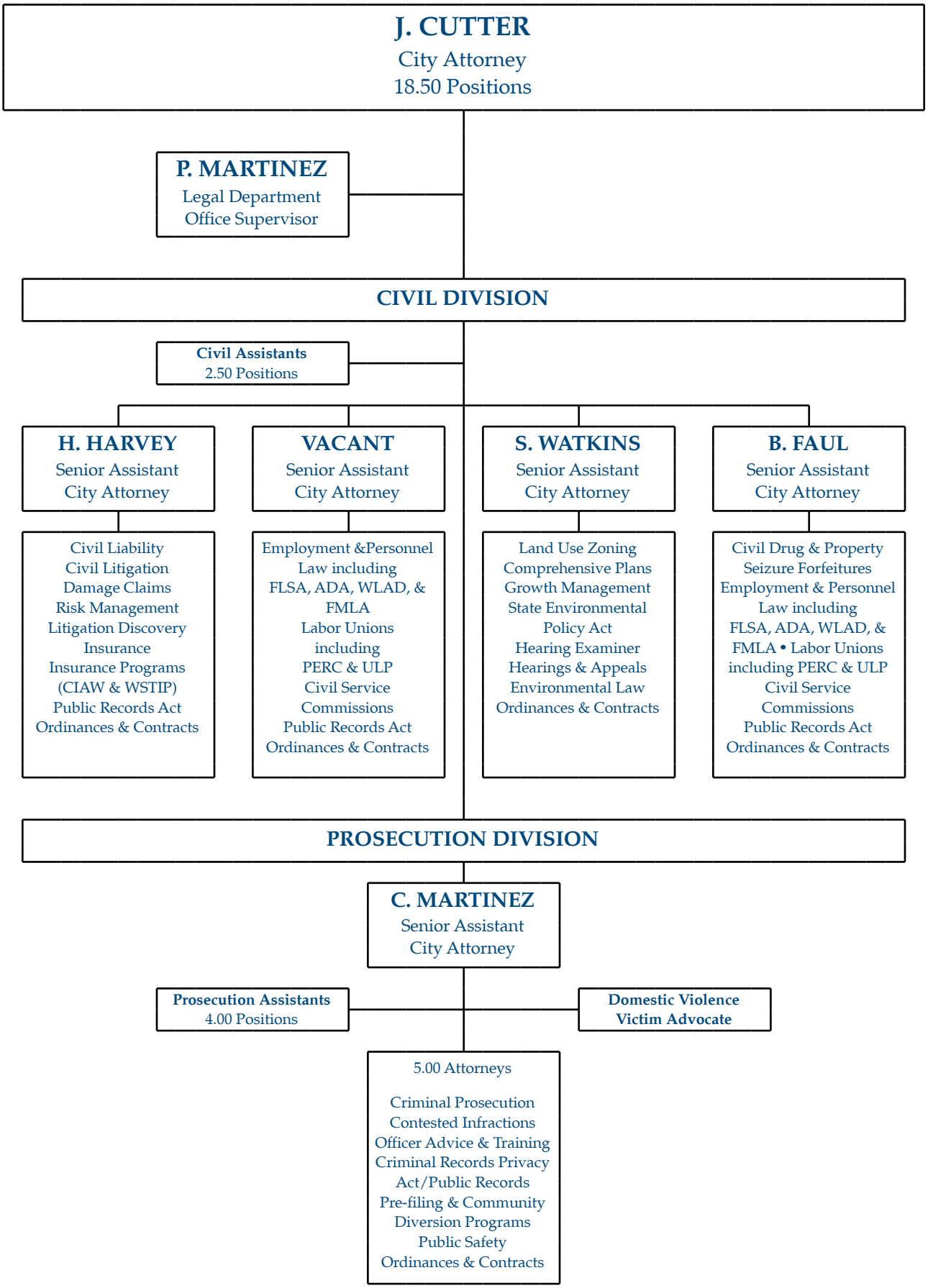
# *LEGAL*

| **Title** | **Function*/Fund** |
| --- | --- |
| Legal | 170* |

* General Fund Department

# *LEGAL*

Organizational Chart as of January 1, 2019



# *LEGAL - 170*

**GENERAL FUND**

***City Attorney*** ***Jeff Cutter***

**DEFINITION**

The Legal Department provides legal support for the City. The department is comprised of two divisions: Prosecution and Civil legal counsel.

Function(s): 152, 153 & 154.

## PERFORMANCE STATISTICS

| Legal | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Traffic & Criminal Case Arraignments in Municipal Court | 2,850 | 2,753 | 2,800 | 2,850 |
| Trials, Motions and Other Hearings | 4,600 | 4,043 | 4,200 | 4,600 |
| Municipal Court Citations Filed | 3,000 | 3,182 | 3,100 | 3,200 |
| Cases Actually Tried | 14 | 9 | 10 | 14 |
| Cases Set for Trial | 1,940 | 1,817 | 1,836 | 1,900 |
| Legislation Prepared | 226 | 191 | 200 | 200 |
| Legal Opinions Prepared | 335 | 335 | 345 | 360 |
| Pending Civil Suits Filed By or Against the City | 39 | 29 | 28 | 29 |
| Damage Claims Handled | 81 | 158 | 90 | 110 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1120 | City Attorney | 1.00 | 1.00 | 1.00 | 1.00 |
| 1321 | Senior Assistant City Attorney II [(1)(2)(3)] | 4.00 | 4.00 | 4.00 | 3.00 |
| 1322 | Senior Assistant City Attorney I [(2)(3)] | 1.00 | 1.00 | 1.00 | 3.00 |
| 1323 | Assistant City Attorney II [(2)(3)] | 5.00 | 3.00 | 3.00 | 2.00 |
| 1324 | Assistant City Attorney I [(2)(3)] | 0.00 | 2.00 | 2.00 | 2.00 |
| 6253 | Domestic Violence Victim Advocate [(4)] | 0.00 | 0.00 | 0.00 | 1.00 |
| 10510 | Legal Assistant III [(3)] | 2.00 | 2.00 | 2.00 | 3.00 |
| 10511 | Legal Assistant II [(3)] | 3.50 | 3.50 | 3.50 | 2.50 |
| 10512 | Legal Assistant I | 1.00 | 1.00 | 1.00 | 1.00 |
| 11810 | Legal Department Office Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [(5)] | | 18.50 | 18.50 | 18.50 | 19.50 |

(1) One Senior Assistant City Attorney is funded by Police Grants (152).
(2) Senior Assistant City Attorneys & Assistant City Attorneys advance to the next level when minimum requirements are met.
(3) An Assistant City Attorney was promoted to a Senior Assistant City Attorney and a Legal Assistant II was promoted to a Legal Assistant III in 2019 due to a reorganization.
(4) One Domestic Violence Victim Advocate positions was added in 2019, as City Council determined this position to be a necessary piece in the effort to address domestic violence in the community.
(5) An equivalent of 4.85 FTE's are funded by Risk Management (515), and 1 FTE is funded by Police Grants (152).

## BUDGET SUMMARY

| Function/Title | 2015 Actual | 2016 Actual | 2017 Amended Budget | 2017 Year-End Estimate | 2018 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 152 Prosecution - Criminal | $ 1,133,520 | $ 1,181,044 | $ 1,228,815 | $ 1,229,422 | $ 1,426,809 | 16.1% |
| 153 Legal Counsel - Civil | 340,494 | 362,957 | 401,388 | 401,388 | 454,475 | 13.2% |
| 154 Legal Administration | 5,110 | 72,593 | 56,069 | 56,069 | 56,759 | 1.2% |
| Total | $ 1,479,124 | $ 1,616,594 | $ 1,686,272 | $ 1,686,879 | $ 1,938,043 | 14.9% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 1,046,767 | $ 1,096,732 | $ 1,128,840 | $ 1,129,944 | $ 1,322,949 | 17.1 % |
| 200 Personnel Benefits | 337,028 | 367,763 | 400,345 | 400,345 | 462,469 | 15.5 % |
| Sub-Total Salaries & Benefits | 1,383,795 | 1,464,495 | 1,529,185 | 1,530,289 | 1,785,418 | 16.7 % |
| 300 Operating Supplies | 14,917 | 8,712 | 12,700 | 13,307 | 12,700 | (4.6)% |
| 400 Professional Services & Charges | 80,414 | 143,386 | 144,386 | 143,282 | 139,926 | (2.3)% |
| Total Expenditures | $ 1,479,126 | $ 1,616,593 | $ 1,686,271 | $ 1,686,878 | $ 1,938,044 | 14.9 % |

**EXPLANATORY NARRATIVE**

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

**Criminal Justice Sales Tax .3% - 152**

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. This function fully funds one Assistant City Attorney II and one Legal Assistant II position, along with services such as hiring contract and/or conflict prosecutors as the need arises. The City of Yakima Municipal Code mandates these activities.

| 152 Criminal Justice Sales Tax .3% | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 148,271 | $ 154,636 | $ 149,357 | $ 149,357 | $ 183,304 | 22.7 % |
| 200 Benefits | 50,269 | 55,136 | 57,347 | 57,347 | 66,404 | 15.8 % |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | 419 | 440 | 500 | 500 | 500 | — % |
| 35 Small Tools & Equip | 1,854 | 370 | 1,500 | 1,500 | 1,500 | — % |
| Total | 2,273 | 810 | 2,000 | 2,000 | 2,000 | — % |

| 152 | Criminal Justice Sales Tax .3% | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 400 | — | 1,000 | 1,000 | 1,000 | — % |
| 43 | Trans & Training | 813 | 408 | 1,000 | 1,000 | 700 | (30.0)% |
| 49 | Miscellaneous | 1,054 | 1,190 | 1,750 | 1,750 | 1,100 | (37.1)% |
| | Total | 2,267 | 1,598 | 3,750 | 3,750 | 2,800 | (25.3)% |
| Total Expenditures | | $ 203,080 | $ 212,180 | $ 212,454 | $ 212,454 | $ 254,508 | 19.8 % |

**Prosecution - Criminal - 152**

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 41 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 the prosecutors have conflicts.

| 152 | Prosecution - Criminal | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 633,980 | $ 663,840 | $ 703,011 | $ 703,011 | $ 812,104 | 15.5 % |
| 13 | Special Pay | 1,008 | 1,008 | 1,008 | 1,008 | 1,008 | — % |
| 14 | Retire/Term Cashout | 21,449 | 14,045 | 7,000 | 8,104 | 7,000 | (13.6)% |
| | Total | 656,437 | 678,893 | 711,019 | 712,123 | 820,112 | 15.2 % |
| 200 | Benefits | 212,234 | 231,604 | 244,599 | 244,599 | 294,448 | 20.4 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 3,743 | 2,428 | 3,000 | 3,000 | 3,000 | — % |
| 32 | Fuel | 6 | — | — | — | — | n/a |
| 35 | Small Tools & Equip | 5,564 | 1,999 | 2,500 | 3,107 | 2,500 | (19.5)% |
| | Total | 9,313 | 4,427 | 5,500 | 6,107 | 5,500 | (9.9)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 24,190 | 25,132 | 26,500 | 26,500 | 26,500 | — % |
| 42 | Communications | 6,460 | 7,913 | 7,642 | 7,642 | 7,642 | — % |
| 43 | Trans & Training | 3,123 | 2,092 | 4,600 | 4,600 | 3,100 | (32.6)% |
| 48 | Repairs & Maintenance | 2,429 | 3,321 | 2,500 | 2,500 | 2,500 | — % |
| 49 | Miscellaneous | 16,254 | 15,482 | 14,000 | 12,896 | 12,500 | (3.1)% |
| | Total | 52,456 | 53,940 | 55,242 | 54,138 | 52,242 | (3.5)% |
| Total Expenditures | | $ 930,440 | $ 968,864 | $ 1,016,360 | $ 1,016,967 | $ 1,172,302 | 15.3 % |

**Legal Counsel - Civil - 153**

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 41 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.

| 153 | Legal Counsel - Civil | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 236,395 | $ 258,942 | $ 263,692 | $ 263,692 | $ 314,041 | 19.1 % |
| 13 | Special Pay | 1,272 | 972 | 972 | 972 | 1,692 | 74.1 % |
| 14 | Retire/Term Cashout | 4,391 | 3,289 | 3,800 | 3,800 | 3,800 | — % |
| | Total | 242,058 | 263,203 | 268,464 | 268,464 | 319,533 | 19.0 % |
| 200 | Benefits | 74,525 | 81,023 | 98,399 | 98,399 | 101,617 | 3.3 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 2,720 | 2,790 | 3,500 | 3,500 | 3,500 | — % |
| 35 | Small Tools & Equip | — | 97 | 1,000 | 1,000 | 1,000 | — % |
| | Total | 2,720 | 2,887 | 4,500 | 4,500 | 4,500 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 85 | 1,500 | 16,700 | 16,700 | 16,700 | — % |
| 42 | Communications | 2,757 | 1,695 | 2,525 | 2,525 | 2,525 | — % |
| 43 | Trans & Training | 1,222 | 314 | 1,000 | 1,000 | 700 | (30.0)% |
| 48 | Repairs & Maintenance | 2,841 | 1,793 | 1,500 | 1,500 | 1,500 | — % |
| 49 | Miscellaneous | 14,286 | 10,541 | 8,300 | 8,300 | 7,400 | (10.8)% |
| | Total | 21,191 | 15,843 | 30,025 | 30,025 | 28,825 | (4.0)% |
| Total Expenditures | | $ 340,494 | $ 362,956 | $ 401,388 | $ 401,388 | $ 454,475 | 13.2 % |

**Community Diversion - 154**

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. This account also includes space rental for hearings and costs of necessary office and operating supplies. This account and the provided services were authorized by Council action and remain subject to annual Council consideration and approval.

*Account 41 Professional Services* - The Community Diversion Program is staffed by services contracted for an Assessor/Case Manager, security personnel, and an interpreter.

| 154 | Community Diversion | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ — | $ 576 | $ 700 | $ 700 | $ 700 | —% |
| 35 | Small Tools & Equip | 610 | 13 | — | — | — | n/a |
| | Total | 610 | 589 | 700 | 700 | 700 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | 63,004 | 46,369 | 46,369 | 47,059 | 1.5% |
| 45 | Rentals & Leases | 4,500 | 9,000 | 9,000 | 9,000 | 9,000 | —% |
| | Total | 4,500 | 72,004 | 55,369 | 55,369 | 56,059 | 1.2% |
| Total Expenditures | | $ 5,110 | $ 72,593 | $ 56,069 | $ 56,069 | $ 56,759 | 1.2% |

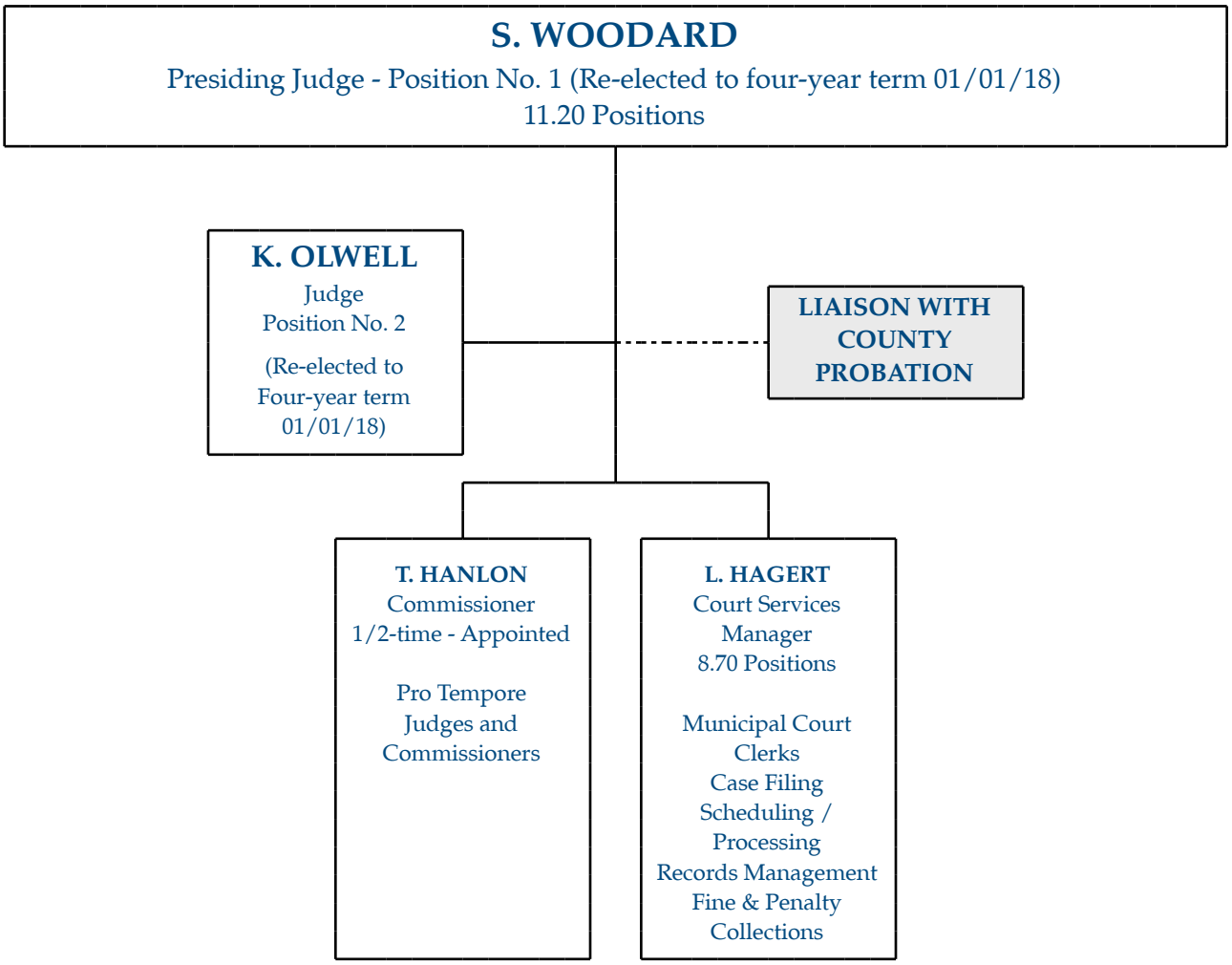
# *MUNICIPAL COURT*

| **Title** | **Function*/Fund** |
| --- | --- |
| Municipal Court | 180* |

* General Fund Department

# *MUNICIPAL COURT*

Organizational Chart as of January 1, 2019



# *MUNICIPAL COURT - 180*

**GENERAL FUND**

| | |
|---|---|
| *Judge* | *Susan J. Woodard, Presiding* |
| *Judge* | *Kelley C. Olwell* |
| *Court Commissioner* | *Tamara Hanlon* |
| *Court Services Manager* | *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.

Function(s): 155.

**PERFORMANCE STATISTICS**

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| **Infractions (Non-Criminal)** | | | | |
| Filings and Hearings | | | | |
| Infractions Filed | 13,241 | 15,314 | 12,968 | 12,968 |
| Violations Charged | 20,076 | 23,180 | 19,628 | 20 |
| Mitigation Hearings | 1,250 | 1,279 | 1,182 | 1,182 |
| Contested Hearings | 326 | 326 | 279 | 279 |
| Show Cause Hearings | 131 | 163 | 137 | 137 |
| Other Hearings on Record and Deferred Findings | 1,905 | 2,172 | 2,457 | 2,457 |
| Total Filings and Hearings | 36,929 | 42,434 | 36,651 | 17,043 |
| Dispositions | | | | |
| Infractions Paid | 3,067 | 3,724 | 3,081 | 3,081 |
| Failure to Respond | 373 | 112 | 267 | 267 |
| Committed | 4,636 | 6,474 | 4,904 | 4,904 |
| Not Committed | 141 | 142 | 170 | 170 |
| Dismissed | 1,500 | 1,739 | 1,773 | 1,773 |
| Amended | 33 | 84 | 56 | 56 |
| Total Disposed | 9,750 | 12,275 | 10,251 | 10,251 |

## PERFORMANCE STATISTICS

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| **Criminal Traffic / Non-Traffic** | | | | |
| Filings | | | | |
| Citations Filed | 3,183 | 3,182 | 3,125 | 3,125 |
| Violations Charged | 4,169 | 4,114 | 4,148 | 4,148 |
| Trial Settings | | | | |
| Non-Jury Trials Set | 7 | — | — | — |
| Jury Trials | 1,703 | 1,817 | 1,818 | 1,818 |
| Proceedings | | | | |
| Arraignments | 2,760 | 2,753 | 2,663 | 2,663 |
| Non-Jury Trials | 2 | — | — | — |
| Jury Trials | 15 | 9 | 5 | 5 |
| Other Hearings | 4,058 | 4,034 | 3,843 | 3,843 |
| Dispositions | | | | |
| Guilty | 2,595 | 2,545 | 2,531 | 2,531 |
| Not Guilty | 10 | 2 | 5 | 5 |
| Dismissed | 1,540 | 1,524 | 1,425 | 1,425 |
| Amended | 225 | 266 | 201 | 201 |
| Deferred/Driver/other | 587 | 562 | 570 | 570 |
| Prosecution Resumed | 85 | 114 | 149 | 149 |
| Appeals to Superior Court | 8 | 5 | 2 | 2 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1412 | Municipal Court Commissioner | 0.50 | 0.50 | 0.50 | 0.50 |
| 1413 | Municipal Court Judge | 2.00 | 2.00 | 2.00 | 2.00 |
| 1421 | Municipal Court Services Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 1422 | Municipal Court Judicial Specialist | 6.00 | 6.00 | 6.00 | 6.00 |
| 1424 | Municipal Court Cashier | 2.00 | 2.00 | 2.00 | 2.00 |
| 1425 | Municipal Court Department Assistant | 0.70 | 0.70 | 0.70 | 0.70 |
| Total Personnel | | 12.20 | 12.20 | 12.20 | 12.20 |

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 155 Municipal Court | $ 1,420,308 | $ 1,439,477 | $ 1,585,265 | $ 1,578,629 | $ 1,711,215 | 8.4% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 846,448 | $ 872,680 | $ 889,398 | $ 915,518 | $ 994,268 | 8.6 % |
| 200 Personnel Benefits | 298,640 | 311,398 | 348,930 | 348,930 | 372,317 | 6.7 % |
| Sub-Total Salaries & Benefits | 1,145,088 | 1,184,078 | 1,238,328 | 1,264,448 | 1,366,585 | 8.1 % |
| 300 Operating Supplies | 14,975 | 22,466 | 21,500 | 10,744 | 10,500 | (2.3)% |
| 400 Professional Services & Charges | 231,647 | 201,175 | 295,437 | 273,437 | 304,130 | 11.2 % |
| 500 Intergovernmental | 28,597 | 31,757 | 30,000 | 30,000 | 30,000 | — % |
| Total Expenditures | $ 1,420,307 | $ 1,439,476 | $ 1,585,265 | $ 1,578,629 | $ 1,711,215 | 8.4 % |

## 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 three Municipal Court Judicial Specialist positions and a ½ time Court Commissioner and other costs such as the building security contract and interpreter fees.

*Account 41 Professional Services* - This line item represents building security, interpreter services, and witness and juror fees associated with processing the court's caseload.

| 155 Criminal Justice Sales Tax .3% | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 149,252 | $ 149,264 | $ 135,747 | $ 135,747 | $ 208,417 | 53.5 % |
| 12 Overtime | 620 | 26 | 1,300 | 7,500 | 5,500 | (26.7)% |
| 13 Special Pay | 1,740 | 720 | 720 | 1,200 | 1,440 | 20.0 % |
| 14 Retire/Term Cashout | 462 | 743 | — | 2,500 | 2,500 | n/a |
| Total | 152,074 | 150,753 | 137,767 | 146,947 | 217,857 | 48.3 % |
| 200 Benefits | 69,347 | 68,411 | 97,621 | 97,621 | 105,694 | 8.3 % |
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | 36,032 | 41,154 | 125,997 | 115,997 | 139,040 | 19.9 % |
| Total Expenditures | $ 257,453 | $ 260,318 | $ 361,385 | $ 360,565 | $ 462,591 | 28.3 % |

### Administration - 155

This function plans, directs, administers and supports the operations of the Municipal Court.

*Account 12 Overtime* - This account covers the over time necessary for clerical staff to complete daily court responsibilities related to court operations as well as potentially working on Holidays. In March 2018, the court began the process of scanning all court files and documents into Laser fiche. Overtime is required at this time to scan several previous years of court files and documents into laser fiche as this task is unable to be completed during the normal business day.

*Account 41 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.

| 155 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 676,186 | $ 703,621 | $ 731,971 | $ 731,971 | $ 738,591 | 0.9 % |
| 12 | Overtime | 676 | 532 | 2,000 | 16,000 | 18,000 | 12.5 % |
| 13 | Special Pay | 2,459 | 2,160 | 2,660 | 5,600 | 4,820 | (13.9)% |
| 14 | Retire/Term Cashout | 15,054 | 15,614 | 15,000 | 15,000 | 15,000 | — % |
| | Total | 694,375 | 721,927 | 751,631 | 768,571 | 776,411 | 1.0 % |
| 200 | Benefits | 229,293 | 242,987 | 251,309 | 251,309 | 266,623 | 6.1 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 13,529 | 22,284 | 20,000 | 9,244 | 9,000 | (2.6)% |
| 35 | Small Tools & Equip | 1,446 | 182 | 1,500 | 1,500 | 1,500 | — % |
| | Total | 14,975 | 22,466 | 21,500 | 10,744 | 10,500 | (2.3)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 162,539 | 129,540 | 135,000 | 125,000 | 135,000 | 8.0 % |
| 42 | Communications | 7,308 | 7,616 | 8,490 | 8,490 | 8,490 | — % |
| 43 | Trans & Training | 2,770 | 933 | 3,000 | 3,000 | 1,800 | (40.0)% |
| 48 | Repairs & Maintenance | 1,426 | 1,091 | 1,500 | 1,500 | 1,500 | — % |
| 49 | Miscellaneous | 21,573 | 20,842 | 21,450 | 19,450 | 18,300 | (5.9)% |
| | Total | 195,616 | 160,022 | 169,440 | 157,440 | 165,090 | 4.9 % |
| 500 | Intergovernmental Services | | | | | | |
| 51 | Intergov't Prof Services | 28,597 | 31,757 | 30,000 | 30,000 | 30,000 | — % |
| Total Expenditures | | $ 1,162,856 | $ 1,179,159 | $ 1,223,880 | $ 1,218,064 | $ 1,248,624 | 2.5 % |

**Dedicated Revenue**

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

| | Dedicated Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 33 | Intergovernmental | $ 47,139 | $ 44,552 | $ 45,000 | $ 55,188 | $ 45,000 | (18.5)% |

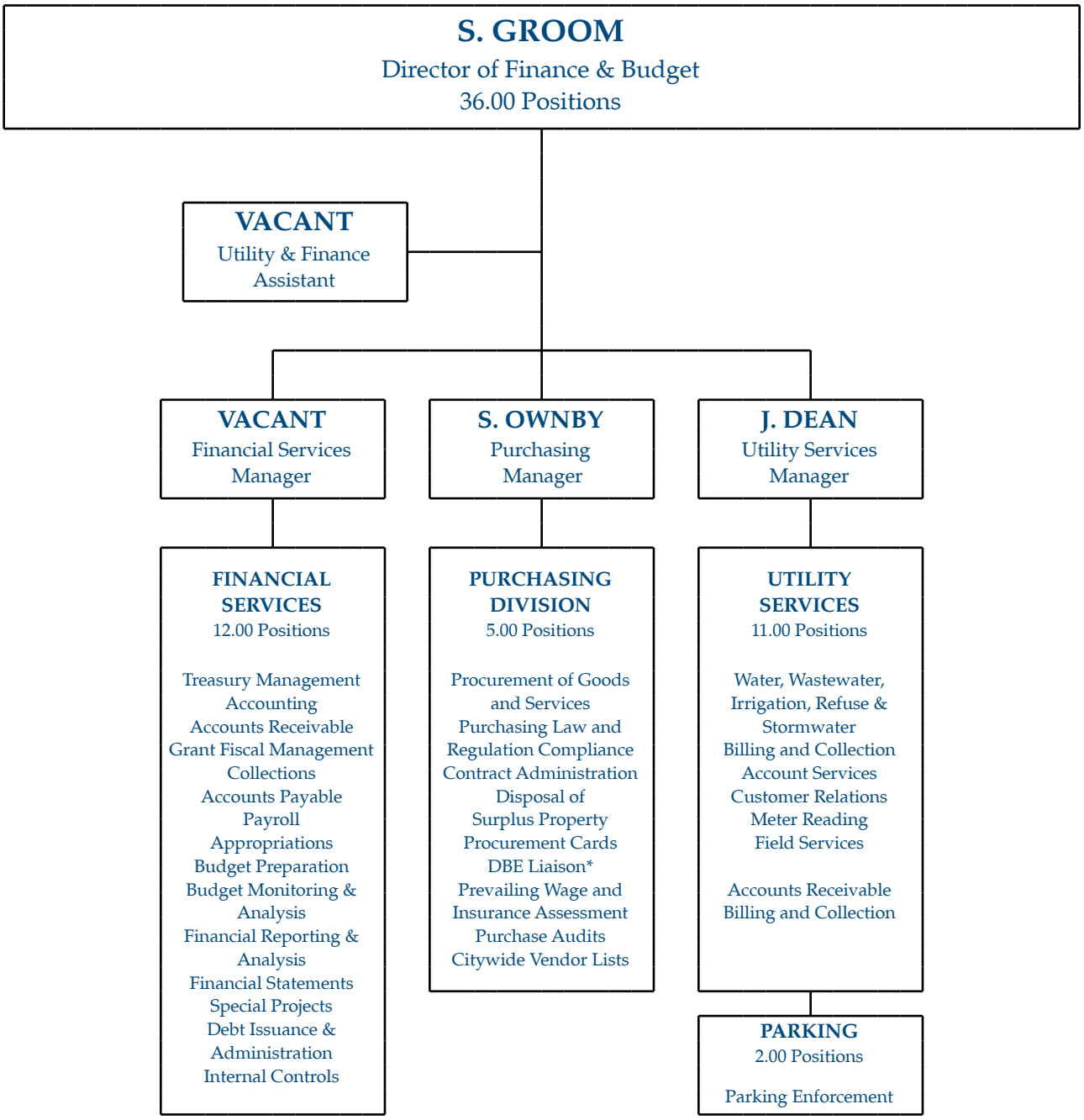
# *FINANCE*

| Title | Function*/Fund |
|---|---|
| Financial Services | 612* |
| Purchasing | 670* |
| Utility Customer Services | 650* |
| Police Pension | 681* |
| Firemen's Relief and Pension | 612 |
| State Examiner | 613* |
| Contingency | 601* |
| Operating Transfers | 600* |
| Public Facilities District - Convention Center | 172 |
| Public Facilities District - Capitol Theatre | 174 |
| Capitol Theatre Reserve | 198 |
| Risk Management Reserve | 515 |
| Capital Improvement Cumulative Reserve | 392 |
| Cemetery Trust | 710 |
| YakCorps Agency | 632 |
| | |
| **BONDED INDEBTEDNESS** | |
| General Obligation and Revenue Bond Activity Summary | |
| 2007 & 2009 PFD LTGO Bonds | 272 |
| Miscellaneous LTGO Bonds | 281 |
| 2004 LTGO Convention Center Bonds | 287 |
| 2008 Water Revenue Bonds | 486/481 |
| 2008 Wastewater Revenue Bonds | 488/483 |
| 2004 Irrigation System Revenue Bond | 491 |
| 2012 Wastewater Revenue Bond | 493/494 |
| | |
| **INTERGOVERNMENTAL** | |
| Citywide Log of Outside and Intergovernmental Agencies | |
| Intergovernmental | 590/804* |

* General Fund Department

# *FINANCE*

Organizational Chart as of January 1, 2019




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

# *FINANCIAL SERVICES - 612*

**GENERAL FUND**

| | |
|---|---|
| ***Finance & Budget Director*** | ***Steve Groom*** |
| ***Financial Services Manager*** | ***Vacant*** |

The overarching goal of the Finance Departments is to maintain long-term fiscal strength and sustainability, with transparency to our regulatory agencies, funding agencies and citizens.

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 administration
- 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.

**Projects**
New debt financings are considered annually including a proposed Convention Center expansion, Streets and infrastructure improvements in the former Sawmill area and the Downtown Plaza.

Function(s): 612.

## PERFORMANCE STATISTICS

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| **Impact** | | | | |
| Investment income [1] | $0.4 | $0.4 | $0.0 | $0.0 |
| Average total portfolio managed [1] | $49.5 | $52.7 | $54.0 | $56.0 |

## PERFORMANCE STATISTICS

| Accounting Functions | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Expenditures [1] | $194.9 | $196.8 | $230.8 | $254.2 |
| Capital projects [1] | $25.3 | $17.5 | $29.2 | $62.8 |
| Invoices processed | 24,435 | 24,406 | 25,766 | 27,000 |
| Number of grants administered | 48 | 45 | 48 | 48 |
| Payroll warrants issued and direct deposits made | 10,179 | 10,706 | 10,300 | 10,300 |
| Payroll and benefits paid [1] | $72.1 | $74.6 | $75.9 | $76.1 |
| Employees paid (perm and part-time) average monthly | 817 | 821 | 819 | 819 |
| Claims warrants issued and EFT's paid | 10,804 | 10,544 | 10,644 | 10,700 |
| Dollar amount of claims paid [1] | $61.7 | $56.9 | $57.0 | $58.0 |
| Number of funds | 71 | 71 | 71 | 71 |
| Number of full accrual funds | 32 | 32 | 32 | 32 |
| **Treasury Functions** | | | | |
| Revenue recorded [1] | $199.3 | $196.8 | $236.0 | $254.0 |
| Invoices generated | 3,009 | 4,619 | 5,000 | 5,300 |
| GO and revenue debt issues administered | 18 | 17 | 19 | 14 |
| Intergovernmental loans administered | 20 | 20 | 19 | 19 |
| Special assessment notes/bonds | 5 | 5 | 5 | 5 |
| Debt service principal payments made [1] | $7.4 | $8.5 | $15.5 | $7.7 |

(1) Dollars in millions

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1140 | Director of Finance and Budget | 1.00 | 1.00 | 1.00 | 1.00 |
| 1241 | Financial Services Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 2316 | Financial Services Specialist | 4.00 | 4.00 | 4.00 | 4.00 |
| 10301 | Payroll Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| 10302 | Accountant II [1] | 3.00 | 3.00 | 3.00 | 2.00 |
| 10303 | Financial Services Officer | 2.00 | 2.00 | 2.00 | 2.00 |
| 10305 | Financial Services Technician - Payroll | 2.00 | 2.00 | 2.00 | 2.00 |
| 10306 | Accountant I [1] | 0.00 | 0.00 | 0.00 | 1.00 |
| 10520 | Utility and Finance Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [2] | | 15.00 | 15.00 | 15.00 | 15.00 |

(1) An Accountant I position was created mid-year 2018 due to a reorganization that created an entry level accountant position.
(2) An equivalent of 1.70 FTE's are funded by Utility Services (650), and Purchasing (670). Additionally, .35 FTE's of Utility Service Representatives (650) are funded by Finance, along with .30 in City Management (102).

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 612 Financial Services | $ 1,546,084 | $ 1,553,313 | $ 1,651,963 | $ 1,651,963 | $ 1,787,366 | 8.2% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 1,061,046 | $ 1,039,871 | $ 1,061,036 | $ 1,041,008 | $ 1,146,059 | 10.1 % |
| 200 Personnel Benefits | 326,772 | 344,484 | 363,757 | 363,757 | 419,796 | 15.4 % |
| Sub-Total Salaries & Benefits | 1,387,818 | 1,384,355 | 1,424,793 | 1,404,765 | 1,565,855 | 11.5 % |
| 300 Operating Supplies | 21,277 | 15,579 | 20,000 | 30,000 | 20,000 | (33.3)% |
| 400 Professional Services & Charges | 136,989 | 153,378 | 207,171 | 217,198 | 201,512 | (7.2)% |
| Total Expenditures | $ 1,546,084 | $ 1,553,312 | $ 1,651,964 | $ 1,651,963 | $ 1,787,367 | 8.2 % |

## EXPLANATORY NARRATIVE

**Financial Services - 612**

The Financial Services Division supports all City departments.

*Account 41 Professional Services* - This provides for fiduciary (banking and trust) services and outside professionals, such as armored car depository services and printing/publishing.

*Account 49 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.

| 612 Financial Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 1,034,738 | $ 968,530 | $ 1,037,192 | $ 998,108 | $ 1,121,494 | 12.4 % |
| 12 Overtime | 10,518 | 6,159 | 4,000 | 6,000 | 4,000 | (33.3)% |
| 13 Special Pay | 5,250 | 7,719 | 11,844 | 11,844 | 12,564 | 6.1 % |
| 14 Retire/Term Cashout | 10,541 | 57,463 | 8,000 | 25,057 | 8,000 | (68.1)% |
| Total | 1,061,047 | 1,039,871 | 1,061,036 | 1,041,009 | 1,146,058 | 10.1 % |
| 200 Benefits | 326,772 | 344,484 | 363,757 | 363,757 | 419,796 | 15.4 % |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | 18,227 | 14,746 | 16,000 | 26,000 | 16,000 | (38.5)% |
| 35 Small Tools & Equip | 3,050 | 834 | 4,000 | 4,000 | 4,000 | — % |
| Total | 21,277 | 15,580 | 20,000 | 30,000 | 20,000 | (33.3)% |

| 612 | Financial Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 106,707 | 118,813 | 172,637 | 174,998 | 173,228 | (1.0)% |
| 42 | Communications | 9,908 | 10,733 | 11,284 | 11,200 | 11,284 | 0.8 % |
| 43 | Trans & Training | 7,071 | 2,319 | 6,750 | 6,000 | 4,000 | (33.3)% |
| 49 | Miscellaneous | 13,302 | 21,512 | 16,500 | 25,000 | 13,000 | (48.0)% |
| | Total | 136,988 | 153,377 | 207,171 | 217,198 | 201,512 | (7.2)% |
| Total Expenditures | | $ 1,546,084 | $ 1,553,312 | $ 1,651,964 | $ 1,651,964 | $ 1,787,366 | 8.2 % |

# *PURCHASING - 670*

**GENERAL FUND**

*Finance & Budget Director* — *Steve Groom*
*City/County Procurement Manager* — *Sue Ownby*

**DEFINITION**

Purchasing is responsible for City and County procurements greater in value than $10,000 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." Function(s): 672.

**PERFORMANCE STATISTICS**

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| **City** | | | | |
| Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements) | 50 | 46 | 45 | 47 |
| Formal Sealed Bids Processed (over $50,000) | 28 | 32 | 35 | 31 |
| Number of Ongoing Contracts | 85 | 76 | 80 | 80 |
| Written & Informal Quotes Processed ($10,000 - $50,000) | 19 | 16 | 17 | 18 |
| Number of Units Surplus Disposed of / Gross Revenues | 1,218<br>$450,179 | 424<br>$265,857 | YTD 43<br>$136,649 | 500<br>$300,000 |
| Dollar Value of Purchase Orders Processed | $9,641,984 | $10,654,76 | $10,000,000 | $10,000,000 |
| Dollar Value of Tenure Contracts Administered | $9,641,984 | $6,330,712 | $7,000,000 | $7,000,000 |
| Total Dollar Value of Contractual Responsibility | $23,556,985 | $15,275,000 | $15,000,000 | $15,000,000 |
| **County** | | | | |
| Bid Processes Averted YTD (utilizing interlocal agreements, State contracts, sole source procurements) | 54 | 38 | 35 | 36 |
| Formal Sealed Bids Processed (over $50,000) | 10 | 14 | 15 | 15 |
| Number of Ongoing Contracts | 46 | 50 | 50 | 50 |
| Written & Informal Quotes Processed ($10,000 - $50,000) | 12 | 26 | 20 | 22 |
| Dollar Value of Purchase Orders Processed | $7,961,433 | $4,435,846 | $3,000,000 | $4,000,000 |
| Number/Dollar Value of Tenure Contracts Administered | $32,526,181 | $29,867,851 | $30,000,000 | $30,000 |
| Total Dollar Value of Contractual Responsibility | $31,865,532 | $36,157,091 | $36,000,000 | $36,000,000 |

## PERFORMANCE STATISTICS

| Joint (both City and County) | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Formal Sealed Bids Processed (over $25,000) | 3 | 2 | 3 | 4 |
| Number of Ongoing Contracts | 26 | 26 | 28 | 29 |
| Dollar Value of Tenure Contracts Administered | $6,119,853 | $5,640,500 | $6,000,000 | $6,500,000 |
| Total City/County Contractual Responsibility | $55,422,517 | $51,432,100 | $50,000,000 | $52,000,000 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1232 | City/County Procurement Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 2231 | Buyer I [1] | 1.00 | 2.00 | 2.00 | 0.00 |
| 2233 | Purchasing Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| 2234 | Buyer II [1] | 2.00 | 1.00 | 1.00 | 3.00 |
| 11805 | Senior Buyer | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [2] | | 6.00 | 6.00 | 6.00 | 6.00 |

(1) Buyer I's may become Buyer II's by obtaining a certification.
(2) Purchasing funds .15 FTE in Finance (612) and .50 FTE is funded by Risk Management (515).

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 672 Purchasing | $ 625,121 | $ 557,489 | $ 624,773 | $ 624,771 | $ 646,038 | 3.4% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 447,615 | $ 394,429 | $ 443,647 | $ 443,647 | $ 453,951 | 2.3 % |
| 200 Personnel Benefits | 154,531 | 147,997 | 158,148 | 158,147 | 171,654 | 8.5 % |
| Sub-Total Salaries & Benefits | 602,146 | 542,426 | 601,795 | 601,794 | 625,605 | 4.0 % |
| 300 Operating Supplies | 6,277 | 2,644 | 6,650 | 6,650 | 6,650 | — % |
| 400 Professional Services & Charges | 16,699 | 12,419 | 16,327 | 16,327 | 13,782 | (15.6)% |
| Total Expenditures | $ 625,122 | $ 557,489 | $ 624,772 | $ 624,771 | $ 646,037 | 3.4 % |

## EXPLANATORY NARRATIVE

### Purchasing - 672

Yakima County will pay 46.75% of the Purchasing total 2019 budget, less a negotiated savings of $40,000 plus a city service fee of $3,779. Total estimated revenue is $275,948 out of $646,037.

*Account 41 Professional Services* -- Used primarily for E-Procurement online bidding solution.

| 672 | Purchasing | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 444,643 | $ 390,312 | $ 436,147 | $ 436,147 | $ 446,451 | 2.4 % |
| 13 | Special Pay | 2,023 | 4,118 | 7,500 | 7,500 | 7,500 | — % |
| 14 | Retire/Term Cashout | 949 | — | — | — | — | n/a |
| | Total | 447,615 | 394,430 | 443,647 | 443,647 | 453,951 | 2.3 % |
| 200 | Benefits | 154,531 | 147,997 | 158,148 | 158,147 | 171,654 | 8.5 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 2,650 | 1,694 | 3,500 | 3,500 | 3,500 | — % |
| 32 | Fuel | 35 | — | 150 | 150 | 150 | — % |
| 35 | Small Tools & Equip | 3,591 | 950 | 3,000 | 3,000 | 3,000 | — % |
| | Total | 6,276 | 2,644 | 6,650 | 6,650 | 6,650 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 6,550 | 5,978 | 6,500 | 6,500 | 6,500 | — % |
| 42 | Communications | 1,991 | 961 | 1,632 | 1,632 | 1,632 | — % |
| 43 | Trans & Training | 3,327 | 1,931 | 3,500 | 3,500 | 2,100 | (40.0)% |
| 48 | Repairs & Maintenance | — | — | 500 | 500 | 500 | — % |
| 49 | Miscellaneous | 4,831 | 3,549 | 4,195 | 4,195 | 3,050 | (27.3)% |
| | Total | 16,699 | 12,419 | 16,327 | 16,327 | 13,782 | (15.6)% |
| Total Expenditures | | $ 625,121 | $ 557,490 | $ 624,772 | $ 624,771 | $ 646,037 | 3.4 % |

### Dedicated Revenue

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

| Dedicated Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 33 Intergovernmental | $ 281,789 | $ 263,619 | $ 266,333 | $ 251,743 | $ 275,948 | 9.6% |

# *WATER OPERATING/UTILITY SERVICES - 474*

**(Was GENERAL FUND - 650)**

*Finance & Budget Director* — *Steve Groom*
*Utility Services Manager* — *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.

In 2017, understanding and developing appropriate policies and procedures for the new Utility Billing software system, including public outreach to explain new system features, such as auto pay and budget billing were the priorities.

In 2018 the priorities for the division were hiring a Utility Services billing lead and training existing staff to be able to promote the position of billing specialists. We also concentrated on continued enhancements to the billing and online account management system.

For the 2019 budget year Utility Services will be reporting to Finance, but accounted for under the Water Operating fund (474) for a more accurate representation.

Function(s): 651 & 652.

**PERFORMANCE STATISTICS**

| Utility Services | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| New Accounts Started (1) | 5,058 | 2,335 | 1,600 | 1,200 |
| Meters Read | 3,484 | 3,223 | 3,000 | 2,700 |
| Bills Issued | 196,235 | 230,528 | 231,000 | 231,300 |
| Suspension Notices Issued (2) | 28,235 | 29,967 | 30,300 | 30,000 |
| Delinquent Bills in Collection (3) | 1,128 | 1,205 | 1,300 | 1,400 |
| Dog Licenses Issued | 1,678 | 2,726 | 2,900 | 3,100 |

(1) With the implementation of the new billing system a new account is no longer started each time a person moves residences we now are able to use the existing account number to move a customer to a new location.
(2) The Suspension Notices Issued do not include the 1st door hanger or the delinquent shut-off hanger.
(3) Represents billing sent to collection in given year - not total amount of accounts in collections.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1242 | Utility Customer Services Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 2280 | Business Application Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 7311 | Water Service Specialist [1] | 1.75 | 1.75 | 2.00 | 2.00 |
| 7315 | Utility Services Representative | 7.00 | 7.00 | 7.00 | 7.00 |
| 7320 | Utility Services Billing Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 7325 | Utility Services Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 7330 | Utility Services Billing Lead [2] | 0.00 | 0.00 | 1.00 | 1.00 |
| Total Personnel [3] | | 12.75 | 12.75 | 14.00 | 14.00 |

(1) A Water Services Specialist position was reduced from 1.00 to .75 mid-year 2016, and reinstated mid-year 2017.
(2) A Utility Services Billing Lead was added in a reorganization mid-year 2017.
(3) Utility Services funds 1.55 FTE's in Finance (612) and .35 FTE's are funded by the Finance (612).

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 651/767 Utility Meter Specialists | $ 252,263 | $ 294,002 | $ 277,414 | $ 276,341 | $ 285,285 | 3.2% |
| 652/768 Utility Customer Services | 1,159,045 | 1,276,956 | 1,551,732 | 1,539,832 | 1,586,415 | 3.0% |
| Total | $ 1,411,308 | $ 1,570,958 | $ 1,829,146 | $ 1,816,173 | $ 1,871,700 | 3.1% |
| **Object/Type** | | | | | | |
| 34 Chrgs f/Goods & Svcs | 1,411,308 | 1,570,958 | 1,829,146 | 1,816,173 | 1,871,700 | 3.1% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 702,467 | $ 728,969 | $ 853,801 | $ 848,262 | $ 884,852 | 4.3% |
| 200 Personnel Benefits | 268,705 | 322,105 | 370,137 | 369,537 | 376,886 | 2.0% |
| Sub-Total Salaries & Benefits | 971,172 | 1,051,074 | 1,223,938 | 1,217,799 | 1,261,738 | 3.6% |
| 300 Operating Supplies | 9,362 | 15,079 | 12,350 | 12,350 | 12,350 | —% |
| 400 Professional Services & Charges | 404,834 | 499,805 | 587,858 | 581,024 | 592,612 | 2.0% |
| 600 Capital Projects | 20,941 | — | — | — | — | n/a |
| Transfers | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | —% |
| Total Expenditures | $ 1,411,309 | $ 1,570,958 | $ 1,829,146 | $ 1,816,173 | $ 1,871,700 | 3.1% |

## EXPLANATORY NARRATIVE

**Utility Meter Services - 651/767**
This function provides business meter reading services and provides the maintenance and support for automated meter reading.

| 651 | Utility Meter Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 127,890 | $ 137,174 | $ 149,144 | $ 149,144 | $ 153,130 | 2.7% |
| 12 | Overtime | 247 | — | 400 | 100 | 100 | —% |
| 13 | Special Pay | 1,500 | 2,894 | 4,000 | 4,661 | 5,445 | 16.8% |
| 14 | Retire/Term Cashout | 6,494 | 1,310 | 2,000 | 2,000 | 2,300 | 15.0% |
| | Total | 136,131 | 141,378 | 155,544 | 155,905 | 160,975 | 3.3% |
| 200 | Benefits | 65,121 | 75,614 | 69,886 | 69,786 | 70,692 | 1.3% |
| 300 | Operating Supplies | | | | | | |
| 32 | Fuel | 5,055 | 7,466 | 6,000 | 6,000 | 6,000 | —% |
| 35 | Small Tools & Equip | — | — | 350 | 350 | 350 | —% |
| | Total | 5,055 | 7,466 | 6,350 | 6,350 | 6,350 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 28,317 | 53,897 | 30,000 | 30,000 | 31,000 | 3.3% |
| 42 | Communications | 5,894 | 4,568 | 4,500 | 4,800 | 4,800 | —% |
| 48 | Repairs & Maintenance | 6,745 | 6,080 | 6,134 | 4,500 | 6,469 | 43.8% |
| | Total | 40,956 | 64,545 | 40,634 | 39,300 | 42,269 | 7.6% |
| | Vehicle Replacement | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | —% |
| Total Expenditures | | $ 252,263 | $ 294,003 | $ 277,414 | $ 276,341 | $ 285,286 | 3.2% |

**Utility Customer Services - 652/768**
This function provides business services to utility customers and the utility operating divisions.

*Account 41 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 | 2017 Actual | 2018 Estimate | 2019 Projected |
|---|---|---|---|
| Bank Fees | $ 119,528 | $ 150,000 | $ 150,000 |
| Copier | 664 | 2,000 | 2,000 |
| Insurance | 26,344 | 27,000 | 27,000 |
| Miscellaneous | 98,307 | 120,000 | 120,000 |
| Printing | 8,529 | 12,000 | 12,000 |
| Software Licenses | 33,929 | 35,000 | 35,000 |
| Software Maintenance | 28,997 | 56,262 | 62,881 |
| Total Transfers | $ 316,298 | $ 402,262 | $ 408,881 |

| 652 | Utility Customer Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 548,696 | $ 572,491 | $ 678,424 | $ 678,424 | $ 709,660 | 4.6 % |
| 12 | Overtime | 1,777 | 108 | 750 | 250 | 250 | — % |
| 13 | Special Pay | 6,080 | 8,650 | 11,583 | 6,183 | 5,467 | (11.6)% |
| 14 | Retire/Term Cashout | 9,782 | 6,342 | 7,500 | 7,500 | 8,500 | 13.3 % |
| | Total | 566,335 | 587,591 | 698,257 | 692,357 | 723,877 | 4.6 % |
| 200 | Benefits | 203,584 | 246,491 | 300,251 | 299,751 | 306,194 | 2.1 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 3,097 | 1,527 | 3,500 | 3,500 | 3,500 | — % |
| 32 | Fuel | (278) | — | — | — | — | n/a |
| 35 | Small Tools & Equip | 1,488 | 6,086 | 2,500 | 2,500 | 2,500 | — % |
| | Total | 4,307 | 7,613 | 6,000 | 6,000 | 6,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 222,469 | 316,297 | 404,762 | 402,262 | 408,881 | 1.6 % |
| 42 | Communications | 109,260 | 87,817 | 98,462 | 98,462 | 100,462 | 2.0 % |
| 43 | Trans & Training | 7,737 | 5,588 | 11,000 | 11,000 | 11,000 | — % |
| 48 | Repairs & Maintenance | 290 | 2,061 | 4,000 | 1,000 | 1,000 | — % |
| 49 | Miscellaneous | 24,122 | 23,498 | 29,000 | 29,000 | 29,000 | — % |
| | Total | 363,878 | 435,261 | 547,224 | 541,724 | 550,343 | 1.6 % |
| 600 | Capital Outlay | | | | | | |
| 63 | Impr Other Than Bldg | 20,941 | — | — | — | — | n/a |
| Total Expenditures | | $ 1,159,045 | $ 1,276,956 | $ 1,551,732 | $ 1,539,832 | $ 1,586,414 | 3.0 % |

# *PARKING - 653*

**GENERAL FUND**

*Finance & Budget Director* — *Steve Groom*
*Utility Services Manager* — *James Dean*

**DEFINITION**

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.

Function(s): 653.

## PERFORMANCE STATISTICS

| Parking | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Parking Citations Issued | 1,431 | 2,379 | 2,600 | 2,850 |
| Unmetered Space Available - Downtown Business District | 4,192 | 4,700 | 4,700 | 4,700 |
| Spaces Available City Lots [1] | 608 | 608 | 698 | 698 |

(1) Parking space availability includes the county owned Courthouse visitor lots and the City Hall Visitor Lot. Does not include covered structures or restricted Courthouse parking. Lot at 4th and SSGT Pendleton Avenue added in 2016, Yakima Police Department lot added in 2018.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 6610 | Parking Enforcement Officer | 2.00 | 2.00 | 2.00 | 2.00 |

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 653 Parking | $ 148,232 | $ 156,750 | $ 178,783 | $ 176,582 | $ 186,854 | 5.8% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 69,288 | $ 80,658 | $ 91,740 | $ 90,590 | $ 94,229 | 4.0% |
| 200 Personnel Benefits | 33,396 | 42,940 | 40,622 | 40,422 | 44,318 | 9.6% |
| Sub-Total Salaries & Benefits | 102,684 | 123,598 | 132,362 | 131,012 | 138,547 | 5.8% |
| 300 Operating Supplies | 2,604 | 3,632 | 3,000 | 4,000 | 4,000 | —% |
| 400 Professional Services & Charges | 39,945 | 26,521 | 40,422 | 38,571 | 41,307 | 7.1% |
| Transfers | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | —% |
| Total Expenditures | $ 148,233 | $ 156,751 | $ 178,784 | $ 176,583 | $ 186,854 | 5.8% |

**Parking - 653**

This function is responsible for parking enforcement within the City of Yakima, along with access to vehicle registrations and maintenance of the electronic ticketing software system.

| 653 Parking | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 66,920 | $ 78,608 | $ 88,394 | $ 88,394 | $ 91,955 | 4.0% |
| 12 Overtime | 307 | — | 500 | 100 | 100 | —% |
| 13 Special Pay | 1,712 | 2,050 | 2,846 | 2,096 | 2,174 | 3.7% |
| 14 Retire/Term Cashout | 349 | — | — | — | — | n/a |
| Total | 69,288 | 80,658 | 91,740 | 90,590 | 94,229 | 4.0% |
| 200 Benefits | 33,396 | 42,940 | 40,622 | 40,422 | 44,318 | 9.6% |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | 780 | 1,059 | 500 | 500 | 500 | —% |
| 32 Fuel | 1,824 | 2,573 | 2,500 | 3,500 | 3,500 | —% |
| Total | 2,604 | 3,632 | 3,000 | 4,000 | 4,000 | —% |
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | 3,581 | 6,910 | 6,950 | 9,250 | 9,250 | —% |
| 42 Communications | 1,910 | 1,762 | 2,281 | 2,031 | 2,031 | —% |
| 45 Rentals & Leases | 13,553 | — | 10,000 | 10,000 | 10,000 | —% |
| 47 Public Utility Services | 9,727 | 10,281 | 12,040 | 12,140 | 12,140 | —% |
| 48 Repairs & Maintenance | 11,006 | 7,558 | 8,901 | 5,000 | 7,736 | 54.7% |
| 49 Miscellaneous | 168 | 11 | 250 | 150 | 150 | —% |
| Total | 39,945 | 26,522 | 40,422 | 38,571 | 41,307 | 7.1% |
| Vehicle Replacement | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | —% |
| Total Expenditures | $ 148,233 | $ 156,752 | $ 178,784 | $ 176,583 | $ 186,854 | 5.8% |

**Dedicated Revenue**

The dedicated revenue consists primarily of parking fines.

| Dedicated Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 35 Non-Court Fines & Forf | $ 31,301 | $ 40,350 | $ 36,478 | $ 36,499 | $ 41,000 | 12.3 % |
| 36 Miscellaneous Revenues | 47 | 54 | — | 150 | — | (100.0)% |
| Total | $ 31,348 | $ 40,404 | $ 36,478 | $ 36,649 | $ 41,000 | 11.9 % |

# *POLICE PENSION - 681*

**GENERAL FUND**

| | |
|---|---|
| *Finance & Budget Director* | *Steve Groom* |
| *Financial Services Manager* | *Vacant* |
| | *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.

Function(s): 681.

**BUDGET SUMMARY**

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 681 Police Pension | $ 925,129 | $ 815,405 | $ 927,497 | $ 929,497 | $ 929,497 | —% |

**EXPENDITURE SUMMARY BY TYPE**

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 200 Personnel Benefits | $ 416,818 | $ 400,538 | $ 425,697 | $ 427,697 | $ 427,697 | —% |
| 400 Professional Services & Charges | 508,312 | 414,868 | 501,800 | 501,800 | 501,800 | —% |
| Total Expenditures | $ 925,130 | $ 815,406 | $ 927,497 | $ 929,497 | $ 929,497 | —% |

**EXPLANATORY NARRATIVE**

**Police Pensions - 681**

Benefits and insurance for prior employees covered by this plan are included in this services unit. Next year's projected budget includes:

**PENSION EXPENDITURE DETAIL**

| | |
|---|---|
| Pension Benefits | $ 427,697 |
| Medical Benefits | 496,300 |
| Administrative Costs | 5,500 |
| Total | $ 929,497 |

*Account 29 Pensions and Death Benefits* - Pensions and death benefits paid out to retired police and their beneficiaries.

*Account 41 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.

| 681 | Police Pensions | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | | | | | | |
| 29 | Pensions & Death Benefits | $ 416,818 | $ 400,538 | $ 425,697 | $ 427,697 | $ 427,697 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 504,686 | 409,955 | 496,300 | 496,300 | 496,300 | —% |
| 42 | Communications | 115 | 65 | 300 | 300 | 300 | —% |
| 43 | Trans & Training | 3,510 | 4,847 | 5,200 | 5,200 | 5,200 | —% |
| | Total | 508,311 | 414,867 | 501,800 | 501,800 | 501,800 | —% |
| Total Expenditures | | $ 925,129 | $ 815,405 | $ 927,497 | $ 929,497 | $ 929,497 | —% |

# *FIREMEN'S RELIEF AND PENSION - 682*

**GENERAL FUND**

| | |
|---|---|
| *Finance & Budget Director* | *Steve Groom* |
| *Financial Services Manager* | *Vacant* |
| | *Fire Pension Board* |

**DEFINITION**

This 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 entitle 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.

Function(s): 682.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 682 Prior Fire Pensions | $ 1,162,654 | $ 1,126,446 | $ 1,229,483 | $ 1,229,483 | $ 1,216,963 | (1.0)% |
| **Object/Type** | | | | | | |
| 31 Taxes | 1,220,002 | 1,218,756 | 1,136,924 | 1,136,924 | 1,151,510 | 1.3 % |
| 33 Intergovernmental | 91,883 | 95,776 | — | 97,885 | 98,000 | 0.1 % |
| 36 Miscellaneous Revenues | 500 | 1,500 | — | — | — | n/a |
| Total | 1,312,385 | 1,316,032 | 1,136,924 | 1,234,809 | 1,249,510 | 1.2 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 1,019,850 | 1,169,581 | 1,359,167 | 1,359,167 | 1,364,492 | 0.4 % |
| Revenues less Expenditures | 149,731 | 189,586 | (92,559) | 5,326 | 32,547 | 511.1 % |
| Ending Balance | $ 1,169,581 | $ 1,359,167 | $ 1,266,608 | $ 1,364,493 | $ 1,397,039 | 2.4 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 200 Personnel Benefits | $ 580,286 | $ 600,924 | $ 589,470 | $ 589,470 | $ 590,470 | 0.2 % |
| 400 Professional Services & Charges | 582,368 | 525,522 | 640,013 | 640,013 | 626,493 | (2.1)% |
| Total Expenditures | $ 1,162,654 | $ 1,126,446 | $ 1,229,483 | $ 1,229,483 | $ 1,216,963 | (1.0)% |

## EXPLANATORY NARRATIVE

### 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 | $ | 590,470 |
| Medical Benefits | | 524,000 |
| Contingency | | 50,000 |
| Administrative Costs | | 52,493 |
| Total | $ | 1,216,963 |

Medical benefits will continue to escalate. These mandated expenses will continue to erode General Government resources until an alternative funding source is found.

*Account 29 Pensions and Death 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 41 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.

| 682 | Fire Pensions | 2015 Actual | 2016 Actual | 2017 Amended Budget | 2017 Year-End Estimate | 2018 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | | | | | | |
| 29 | Pensions & Death Benefits | $ 580,286 | $ 600,924 | $ 589,470 | $ 589,470 | $ 590,470 | 0.2 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 578,064 | 520,469 | 584,613 | 584,613 | 571,093 | (2.3)% |
| 42 | Communications | 138 | 140 | 200 | 200 | 200 | — % |
| 43 | Trans & Training | 4,166 | 4,913 | 5,200 | 5,200 | 5,200 | — % |
| 49 | Miscellaneous | — | — | 50,000 | 50,000 | 50,000 | — % |
| | Total | 582,368 | 525,522 | 640,013 | 640,013 | 626,493 | (2.1)% |
| Total Expenditures | | $ 1,162,654 | $ 1,126,446 | $ 1,229,483 | $ 1,229,483 | $ 1,216,963 | (1.0)% |

### Revenue

These benefits are supported by property taxes, an allocation of fire insurance premium tax from the state (if received) and reserves. The 2019 property tax allocation represents about $.1809 per $1,000 of assessed valuation or 6.0% of the total general property tax levy for 2019. 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.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 1,019,850 | $ 1,169,581 | $ 1,359,167 | $ 1,359,167 | $ 1,364,492 | 0.4% |
| 31 | Taxes | 1,220,002 | 1,218,756 | 1,136,924 | 1,136,924 | 1,151,510 | 1.3% |
| 33 | Intergovernmental | 91,883 | 95,776 | — | 97,885 | 98,000 | 0.1% |
| 36 | Miscellaneous Revenues | 500 | 1,500 | — | — | — | n/a |
| Total | | $ 2,332,235 | $ 2,485,613 | $ 2,496,091 | $ 2,593,976 | $ 2,614,002 | 0.8% |

# *STATE EXAMINER - 612*

*Finance & Budget Director* — *Steve Groom*
*Financial Services Manager* — *Vacant*

**DEFINITION**
This function reflects the cost of the annual financial audit, the accountability audit and the Federal Single Audit required for entities receiving more than $750,000 in federal grant funds, which are performed by the Washington State Auditor's Office (SAO) on all City funds.

Function(s): 613.

| 613 | State Examiner | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 100,301 | $ 127,883 | $ 130,000 | $ 130,000 | $ 130,000 | —% |

# *CONTINGENCY - 600*

*Finance & Budget Director* — *Steve Groom*
*Financial Services Manager* — *Vacant*

**DEFINITION**
This fund provides resources for potential litigation related expenses.

Function(s): 600.

| 600 Contingency | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| Operating Transfers | $ — | $ — | $ — | $ 650,000 | $ 313,489 | (51.8)% |

# *INTERFUND DISTRIBUTION - 600*

*Finance & Budget Director* — *Steve Groom*
*Financial Services Manager* — *Vacant*

**DEFINITION**
Operating transfers from the General Fund to other funds.

Function(s): 600.

**EXPLANATORY NARRATIVE**

**Operating Transfers - 601**
The General Fund is budgeted to make transfers for the following purposes in 2018 and 2019:

| Fund | 2018 Year-End Estimate | 2019 Projected Budget |
|---|---|---|
| Parks and Recreation Utility Tax (3.5%) | $ 1,513,060 | $ 1,513,060 |
| Law and Justice Capital Utility Tax (0.5%) | 200,000 | 200,000 |
| Trolley | 10,000 | 10,000 |
| Yakima Airport | 40,000 | 40,000 |
| Workers Compensation | — | 380,000 |
| Total Transfers | $ 1,763,060 | $ 2,143,060 |

| 600 Operating Transfers | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| Operating Transfers | $ 4,839,545 | $ 4,187,350 | $ 4,249,540 | $ 2,060,060 | $ 2,143,060 | 4.0% |

# *PUBLIC FACILTIY DISTRICT / CONVENTION CENTER - 172*

| | |
|---|---|
| ***Finance & Budget Director*** | ***Steve Groom*** |
| ***Financial Services Manager*** | ***Vacant*** |

**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).

Function(s): 276.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 276 Public Facilities District | $ 724,692 | $ 730,051 | $ 733,213 | $ 733,213 | $ 958,395 | 30.7 % |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | 863,355 | 889,634 | 867,960 | 925,000 | 945,000 | 2.2 % |
| 36 Miscellaneous Revenues | 1,261 | 1,531 | 750 | 750 | 1,000 | 33.3 % |
| Total | 864,616 | 891,165 | 868,710 | 925,750 | 946,000 | 2.2 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 514,586 | 654,510 | 815,624 | 815,624 | 1,008,162 | 23.6 % |
| Revenues less Expenditures | 139,924 | 161,114 | 135,497 | 192,537 | (12,395) | (106.4)% |
| Ending Balance | $ 654,510 | $ 815,624 | $ 951,121 | $ 1,008,161 | $ 995,767 | (1.2)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ 11,972 | $ 11,838 | $ 15,000 | $ 15,000 | $ 15,000 | —% |
| Transfers | 712,720 | 718,213 | 718,213 | 718,213 | 943,395 | 31.4% |
| Total Expenditures | $ 724,692 | $ 730,051 | $ 733,213 | $ 733,213 | $ 958,395 | 30.7% |

## EXPLANATORY NARRATIVE

### Convention Center PFD - 276

This function includes the administrative costs of the PFD, along with transfers to other funds. These include transfers for debt service on the Convention Center bonds issued in 2002 ($459,795 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 ($383,600 to fund 370) in 2019.

| 276 | Convention Center PFD | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 49 | Miscellaneous | $ 11,972 | $ 11,838 | $ 15,000 | $ 15,000 | $ 15,000 | —% |
| | Transfers Out | 712,720 | 718,213 | 718,213 | 718,213 | 943,395 | 31.4% |
| Total Expenditures | | $ 724,692 | $ 730,051 | $ 733,213 | $ 733,213 | $ 958,395 | 30.7% |

### Revenue

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

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 514,586 | $ 654,510 | $ 815,624 | $ 815,624 | $ 1,008,162 | 23.6% |
| 33 | Intergovernmental | 863,355 | 889,634 | 867,960 | 925,000 | 945,000 | 2.2% |
| 36 | Miscellaneous Revenues | 1,261 | 1,531 | 750 | 750 | 1,000 | 33.3% |
| Total | | $ 1,379,202 | $ 1,545,675 | $ 1,684,334 | $ 1,741,374 | $ 1,954,162 | 12.2% |

# *PUBLIC FACILITY DISTRICT / CAPITOL THEATRE - 174*

| | |
|---|---|
| ***Finance & Budget Director*** | ***Steve Groom*** |
| ***Financial Services Manager*** | ***Vacant*** |

**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.

Function(s): 273.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 273 Capitol Theatre | $ 628,855 | $ 661,400 | $ 661,400 | $ 661,400 | $ 683,400 | 3.3 % |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | 653,945 | 673,675 | 660,000 | 700,000 | 710,000 | 1.4 % |
| 36 Miscellaneous Revenues | 887 | 1,005 | 500 | 1,150 | 1,250 | 8.7 % |
| Total | 654,832 | 674,680 | 660,500 | 701,150 | 711,250 | 1.4 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 166,911 | 192,887 | 206,167 | 206,167 | 245,917 | 19.3 % |
| Revenues less Expenditures | 25,977 | 13,280 | (900) | 39,750 | 27,850 | (29.9)% |
| Ending Balance | $ 192,888 | $ 206,167 | $ 205,267 | $ 245,917 | $ 273,767 | 11.3 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ 11,972 | $ 11,832 | $ 14,000 | $ 14,000 | $ 14,000 | —% |
| Transfers | 616,883 | 649,568 | 647,400 | 647,400 | 669,400 | 3.4% |
| Total Expenditures | $ 628,855 | $ 661,400 | $ 661,400 | $ 661,400 | $ 683,400 | 3.3% |

**EXPLANATORY NARRATIVE**

**Capitol Theatre PFD- 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 ($144,400), and a transfer to the Capitol Theatre Construction Fund 322 ($60,000) in 2019.

| 273 | Capitol Theatre PFD | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 49 | Miscellaneous | $ 11,972 | $ 11,832 | $ 14,000 | $ 14,000 | $ 14,000 | —% |
| | Transfers Out | 616,883 | 649,568 | 647,400 | 647,400 | 669,400 | 3.4% |
| Total Expenditures | | $ 628,855 | $ 661,400 | $ 661,400 | $ 661,400 | $ 683,400 | 3.3% |

**Revenue**

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

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 166,911 | $ 192,887 | $ 206,167 | $ 206,167 | $ 245,917 | 19.3% |
| 33 | Intergovernmental | 653,945 | 673,675 | 660,000 | 700,000 | 710,000 | 1.4% |
| 36 | Miscellaneous Revenues | 887 | 1,005 | 500 | 1,150 | 1,250 | 8.7% |
| Total | | $ 821,743 | $ 867,567 | $ 866,667 | $ 907,317 | $ 957,167 | 5.5% |

# *RISK MANAGEMENT RESERVE - 515*

***Finance & Budget Director*** ***Steve Groom***
***Legal*** ***Helen Harvey***

**DEFINITION**

The Risk Management Reserve Fund is maintained to separately account for risk management costs. The Risk Management Fund was established in 1986 when the City chose to self-insure the liability and property 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

Function(s): 661, 662, 663, 665, 667, 668 & 669.

**AUTHORIZED PERSONNEL**

Risk Management funds 5.70 FTE's that are included in other divisions' Authorized Personnel charts. .50 FTE in Purchasing (670), .60 FTE's in Records/City Clerks (140) and 4.85 FTE's in Legal (017).

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 661 Legal | $ 1,313,123 | $ 1,060,220 | $ 1,444,944 | $ 1,173,974 | $ 1,463,523 | 24.7 % |
| 662 Administration | 95,134 | 173,591 | 176,800 | 176,800 | 186,049 | 5.2 % |
| 663 Insurance & Bond Premium | 1,509,644 | 1,564,433 | 1,717,136 | 1,793,900 | 1,889,140 | 5.3 % |
| 665 Claims Paid | 363,790 | 334,122 | 350,000 | 350,000 | 350,000 | — % |
| 667 Case Settlements | (32,446) | 208,701 | 174,924 | 200,000 | 219,316 | 9.7 % |
| 668 ACLU Program | — | 35,289 | 7,500 | 7,500 | 34,476 | 359.7 % |
| 669 Internal City Claims | 103,634 | 140,052 | 150,000 | 80,000 | 150,000 | 87.5 % |
| Total | 3,352,879 | 3,516,408 | 4,021,304 | 3,782,174 | 4,292,504 | 13.5 % |
| **Object/Type** | | | | | | |
| 36 Miscellaneous Revenues | 3,629,276 | 5,130,193 | 4,089,141 | 4,163,319 | 4,261,936 | 2.4 % |
| 39 Other Financing Sources | 36,470 | 299,316 | 84,000 | 168,000 | 84,000 | (50.0)% |
| Transfers In | 62,623 | 151,826 | — | — | — | n/a |
| Total | 3,728,369 | 5,581,335 | 4,173,141 | 4,331,319 | 4,345,936 | 0.3 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | (1,326,757) | (951,265) | 1,113,662 | 1,113,662 | 1,662,808 | 49.3 % |
| Revenues less Expenditures | 375,490 | 2,064,927 | 151,837 | 549,145 | 53,432 | (90.3)% |
| Ending Balance | $ (951,267) | $ 1,113,662 | $ 1,265,499 | $ 1,662,807 | $ 1,716,240 | 3.2 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 511,421 | $ 473,594 | $ 547,235 | $ 497,917 | $ 583,614 | 17.2% |
| 200 Personnel Benefits | 161,475 | 159,175 | 177,709 | 166,056 | 186,885 | 12.5% |
| Sub-Total Salaries & Benefits | 672,896 | 632,769 | 724,944 | 663,973 | 770,499 | 16.0% |
| 300 Operating Supplies | 4,219 | 1,770 | 7,500 | 7,500 | 7,500 | —% |
| 400 Professional Services & Charges | 2,675,762 | 2,881,868 | 3,288,860 | 3,110,700 | 3,514,505 | 13.0% |
| Total Expenditures | $ 3,352,877 | $ 3,516,407 | $ 4,021,304 | $ 3,782,173 | $ 4,292,504 | 13.5% |

## EXPLANATORY NARRATIVE

### Legal - 661

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

| 661 Legal | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 472,231 | $ 462,043 | $ 535,855 | $ 488,237 | $ 548,574 | 12.4% |
| 13 Special Pay | 481 | 1,006 | 1,880 | 180 | 1,880 | 944.4% |
| 14 Retire/Term Cashout | 38,709 | 1,163 | 2,000 | 2,000 | 2,000 | —% |
| Total | 511,421 | 464,212 | 539,735 | 490,417 | 552,454 | 12.6% |
| 200 Benefits | 161,475 | 158,269 | 177,709 | 166,056 | 183,569 | 10.5% |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | 2,262 | 1,512 | 3,000 | 3,000 | 3,000 | —% |
| 35 Small Tools & Equip | 1,957 | 258 | 4,500 | 4,500 | 4,500 | —% |
| Total | 4,219 | 1,770 | 7,500 | 7,500 | 7,500 | —% |
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | 620,778 | 416,969 | 700,000 | 490,000 | 700,000 | 42.9% |
| 43 Trans & Training | 1,785 | 1,598 | 3,500 | 3,500 | 3,500 | —% |
| 49 Miscellaneous | 13,444 | 17,403 | 16,500 | 16,500 | 16,500 | —% |
| Total | 636,007 | 435,970 | 720,000 | 510,000 | 720,000 | 41.2% |
| Total Expenditures | $ 1,313,122 | $ 1,060,221 | $ 1,444,944 | $ 1,173,973 | $ 1,463,523 | 24.7% |

### Administration - 662

Expenses incurred here are insurance broker fees, city service charges, and claims adjustment services.

| 662 Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | $ 95,134 | $ 173,591 | $ 176,800 | $ 176,800 | $ 186,049 | 5.2% |

**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.

| 663 | Insurance & Bond Premiums | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 46 | Insurance | $ 1,509,644 | $ 1,564,433 | $ 1,717,136 | $ 1,793,900 | $ 1,889,140 | 5.3% |

**Claims Paid - 665**

This line item 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.

| 665 | Claims Paid | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 49 | Miscellaneous | $ 363,790 | $ 334,122 | $ 350,000 | $ 350,000 | $ 350,000 | —% |

**Case Settlements - 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.

| 667 | Case Settlements | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 181,539 | $ 151,826 | $ 174,924 | $ 200,000 | $ 219,316 | 9.7% |
| 49 | Miscellaneous | (213,986) | 56,875 | — | — | — | n/a |
| Total Expenditures | | $ (32,447) | $ 208,701 | $ 174,924 | $ 200,000 | $ 219,316 | 9.7% |

**ACLU Program - 668**

This program was developed with the ACLU as part of the 2016 Voting Rights Act settlement. High school interns are mentored by a Council member.

| 668 | ACLU Program | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ — | $ 9,383 | $ 7,500 | $ 7,500 | $ 31,160 | 315.5% |
| 200 | Benefits | — | 906 | — | — | 3,316 | n/a |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | 25,000 | — | — | — | n/a |
| Total Expenditures | | $ — | $ 35,289 | $ 7,500 | $ 7,500 | $ 34,476 | 359.7% |

**Internal City Claims - 669**

This account is used to mitigate potentially dangerous conditions on City property.

| 669 | Internal City Claims | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 102,984 | $ 140,052 | $ 150,000 | $ 80,000 | $ 150,000 | 87.5% |
| 44 | Taxes & Assessments | 649 | — | — | — | — | n/a |
| Total Expenditures | | $ 103,633 | $ 140,052 | $ 150,000 | $ 80,000 | $ 150,000 | 87.5% |

**Revenue**

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

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ (1,326,757) | $ (951,265) | $ 1,113,662 | $ 1,113,662 | $ 1,662,808 | 49.3 % |
| 36 | Miscellaneous Revenues | 3,629,276 | 5,130,193 | 4,089,141 | 4,163,319 | 4,261,936 | 2.4 % |
| 39 | Other Financing Sources | 36,470 | 299,316 | 84,000 | 168,000 | 84,000 | (50.0)% |
| | Transfers In | 62,623 | 151,826 | — | — | — | n/a |
| Total | | $ 2,401,612 | $ 4,630,070 | $ 5,286,803 | $ 5,444,981 | $ 6,008,744 | 10.4 % |

# *CAPITAL IMPROVEMENT CUMULATIVE RESERVE - 392*

***Finance & Budget Director*** ***Steve Groom***

**DEFINITION**

The 2017 and 2018 budgets included software upgrade costs for various general government services, and the 2019 budget includes software costs.

Function(s): 143, 612, 652 & 712.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 143 Laserfiche | $ — | $ 45,789 | $ 74,000 | $ 73,676 | $ — | n/a |
| 612 Finance Capital Improvement | — | 25,968 | — | 27,137 | — | n/a |
| 652 Utility Services Capital Impr | 765,726 | 11,380 | 10,000 | 50,000 | 33,620 | (32.8)% |
| 712 Arterial Street Capital Impr | 506,536 | 249,428 | — | — | — | n/a |
| Total | 1,272,262 | 332,565 | 84,000 | 150,813 | 33,620 | (77.7)% |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | — | — | 31,000 | 31,200 | 35,000 | 12.2 % |
| Transfers In | 300,000 | 265,000 | 43,000 | 53,000 | 10,000 | (81.1)% |
| Total | 300,000 | 265,000 | 74,000 | 84,200 | 45,000 | (46.6)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 1,617,047 | 644,786 | 577,221 | 577,221 | 510,608 | (11.5)% |
| Revenues less Expenditures | (972,262) | (67,565) | (10,000) | (66,613) | 11,380 | (117.1)% |
| Ending Balance | $ 644,785 | $ 577,221 | $ 567,221 | $ 510,608 | $ 521,988 | 2.2 % |

**EXPENDITURE SUMMARY BY TYPE**

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ — | $ 83,137 | $ 84,000 | $ 150,813 | $ 33,620 | (77.7)% |
| 600 Capital Projects | 1,272,262 | 249,428 | — | — | — | n/a |
| Total Expenditures | $ 1,272,262 | $ 332,565 | $ 84,000 | $ 150,813 | $ 33,620 | (77.7)% |

# *CEMETERY TRUST - 710*

*Finance & Budget Director* — *Steve Groom*
*Financial Services Manager* — *Vacant*

**DEFINITION**
In compliance with State law, the City maintains a trust fund for money received for Cemetery care. The principal remains in trust, while interest funds the Cemetery.

Function(s): 518.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 518 Transfer Out | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | — % |
| **Object/Type** | | | | | | |
| 34 Chrgs f/Goods & Svcs | 7,738 | 11,828 | 9,000 | 16,000 | 12,000 | (25.0)% |
| 36 Miscellaneous Revenues | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | — % |
| Total | 19,738 | 23,828 | 21,000 | 28,000 | 24,000 | (14.3)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 647,731 | 655,469 | 667,296 | 667,296 | 683,296 | 2.4 % |
| Revenues less Expenditures | 7,738 | 11,828 | 9,000 | 16,000 | 12,000 | (25.0)% |
| Ending Balance | $ 655,469 | $ 667,297 | $ 676,296 | $ 683,296 | $ 695,296 | 1.8 % |

# *YAKCORPS AGENCY - 632*

| | |
|---|---|
| ***Finance & Budget Director*** | ***Steve Groom*** |
| ***Financial Services Manager*** | ***Vacant*** |

**DEFINITION**

This fund is an Agency Fund established to account for the fiscal activity of the Yakima Consortium for Regional Public Safety (YAKCORPS), comprised of local agencies and governments. It was formed to operate and maintain a county-wide multi-discipline public safety system.

Function(s): 632.

**EXPLANATORY NARRATIVE**

As the fiduciary 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 not available to support City operations and programs. Incoming funds are classified as a liability and all expenditures are reductions of this liability.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 632 Communications | $ — | $ — | $ 655,000 | $ 655,000 | $ 655,000 | —% |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | $ — | $ — | $ 655,000 | $ 655,000 | $ 655,000 | —% |

# *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.

**GENERAL OBLICATION AND REVENUE BOND SUMMARY**

| | | | | | 2019 | | | |
|---|---|---|---|---|---|---|---|---|
| **Fund** | **Description** | **Date of Issue** | **Maturity Date** | **Original Issue** | **Previous Balance** | **Amount Redeemed** | **Amount Issued** | **Ending Balance** |
| General Obligation Bonds | | | | | | | | |
| 272 | Conv Center Add III | 05/08/07 | 05/01/26 | $ 4,910,000 | $ 3,110,000 | $ 340,000 | $ — | $ 2,770,000 |
| 272 | Capitol Theatre Exp/BABs | 08/28/09 | 12/01/32 | 4,980,000 | 4,980,000 | 260,000 | — | 4,720,000 |
| 281 | Street Resurfacing (Ref) | 06/18/18 | 12/01/28 | 3,500,000 | 3,351,672 | 293,097 | — | 3,058,575 |
| 281 | Infrastructure Project | 08/28/08 | 12/01/19 | 2,190,000 | 230,000 | 230,000 | — | — |
| 281 | Fire Ladder Apparatus | 08/28/08 | 12/01/21 | 760,000 | 205,000 | 65,000 | — | 140,000 |
| 281 | Fire Station West Valley | 05/08/07 | 05/01/22 | 815,000 | 270,000 | 65,000 | — | 205,000 |
| 281 | Downtown Revitalization | 05/08/07 | 05/01/22 | 1,490,000 | 490,000 | 115,000 | — | 375,000 |
| 281 | SunDome Expansion | 06/17/03 | 12/01/23 | 1,430,528 | 317,935 | 73,409 | — | 244,526 |
| 281 | Street Impr Project | 06/09/14 | 06/01/24 | 13,140,000 | 8,640,000 | 1,295,000 | — | 7,345,000 |
| 281 | Aquatic Center | 09/24/18 | 12/01/42 | 8,009,873 | 8,009,873 | 31,903 | — | 7,977,970 |
| 281 | Sports Complex (Ref) | 09/24/18 | 06/01/35 | 4,440,127 | 440,127 | 186,893 | — | 253,234 |
| 287 | Convention Center Exp II | 09/07/04 | 11/01/19 | 4,175,000 | 335,000 | 335,000 | — | — |
| Sub-Total | | | | 49,840,528 | 30,379,607 | 3,290,302 | — | 27,089,305 |
| Revenue Bonds | | | | | | | | |
| 488 | Wastewater Rev Bonds | 06/05/08 | 11/01/27 | 5,440,000 | 3,070,000 | 290,000 | — | 2,780,000 |
| 491 | Irrigation Revenue Bonds | 09/14/04 | 09/01/34 | 5,215,000 | 3,530,000 | 155,000 | — | 3,375,000 |
| 493 | Wastewater Rev Bonds (B) | 04/30/12 | 11/01/23 | 9,400,000 | 5,185,000 | 955,000 | — | 4,230,000 |
| Sub-Total | | | | 20,055,000 | 11,785,000 | 1,400,000 | — | 10,385,000 |
| Grand Total | | | | $69,895,528 | $42,164,607 | $ 4,690,302 | $ — | $ 37,474,305 |

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

| | |
|---|---|
| ***Finance & Budget Director*** | ***Steve Groom*** |
| ***Financial Services Manager*** | ***Vacant*** |

**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. The Series A bonds of $2,055,000 were paid off in 2018. The Series B bonds 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 2019 | Bonds Outstanding 12/31/19 | Coupons Maturing 2019 |
|---|---|---|---|---|---|---|
| **Function 815 - Capital Improvement/Convention Center** | | | | | | |
| 5/8/07 Refunding 1996 Bonds | 05/01/26 | $ 4,910,000 | $ 1,800,000 | $ 340,000 | $ 2,770,000 | $ 119,795 |
| **Function 816 - Capital Improvement/Capitol Theatre** | | | | | | |
| 8/28/09 GO Bond Series B | 12/01/32 | 4,980,000 | — | 260,000 | 4,720,000 | 311,130 |
| Fund Total | | $ 9,890,000 | $ 1,800,000 | $ 600,000 | $ 7,490,000 | $ 430,925 |

**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 $459,795.

**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.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Object/Type** | | | | | | |
| 700 Debt Service - Principal | $ 520,000 | $ 550,000 | $ 575,000 | $ 575,000 | $ 600,000 | 4.3 % |
| 800 Debt Service - Interest | 504,025 | 479,213 | 454,850 | 454,850 | 430,925 | (5.3)% |
| Total | 1,024,025 | 1,029,213 | 1,029,850 | 1,029,850 | 1,030,925 | 0.1 % |
| | | | | | | |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | 101,436 | 101,545 | 101,000 | 101,000 | 101,000 | — % |
| Transfers In | 924,603 | 928,213 | 928,213 | 928,213 | 924,795 | (0.4)% |
| Total | 1,026,039 | 1,029,758 | 1,029,213 | 1,029,213 | 1,025,795 | (0.3)% |
| | | | | | | |
| **Fund Balance** | | | | | | |
| Beginning Balance | 163,591 | 165,605 | 166,150 | 166,150 | 165,513 | (0.4)% |
| Revenues less Expenditures | 2,014 | 545 | (637) | (637) | (5,130) | 705.3 % |
| Ending Balance | $ 165,605 | $ 166,150 | $ 165,513 | $ 165,513 | $ 160,383 | (3.1)% |

# *MISCELLANEOUS LTGO BONDS - 281*

***Finance & Budget Director*** ***Steve Groom***
***Financial Services Manager*** ***Vacant***

**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. The debt service on these two recent street improvement bonds totals $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.

Function(s): 817, 818, 819, 820, 822, 823, 868, 872 & 878.

**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 2019 is estimated to be $1.

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

| Project | Date of Issue | Date of Maturity | Original Issue | Redeemed in Prior Years | Bonds Maturing 2019 | Bonds Outstanding 12/31/19 | Coupons Maturing 2019 |
|---|---|---|---|---|---|---|---|
| Street Resurfacing (Ref) | 06/18/18 | 12/01/28 | $ 3,500,000 | $ 148,328 | $ 186,893 | $ 3,058,575 | $ 106,567 |
| Infrastructure | 08/28/08 | 12/01/19 | 2,190,000 | 1,960,000 | 230,000 | — | 9,200 |
| Fire Ladder Apparatus | 08/28/08 | 12/01/21 | 760,000 | 555,000 | 65,000 | 140,000 | 8,200 |
| West Valley Fire Station | 05/08/07 | 05/01/22 | 815,000 | 545,000 | 65,000 | 205,000 | 9,535 |
| Downtown Revitalization | 05/08/07 | 05/01/22 | 1,490,000 | 1,000,000 | 115,000 | 375,000 | 17,365 |
| SunDome | 06/17/03 | 12/01/23 | 1,430,528 | 1,112,593 | 340,000 | 244,526 | 76,592 |
| Street Improvements | 06/09/14 | 06/01/24 | 13,140,000 | 4,500,000 | 31,903 | 7,345,000 | 351,650 |
| Aquatic Center YMCA | 09/24/18 | 12/01/42 | 8,009,873 | — | 293,097 | 7,977,970 | 388,097 |
| Sports Complex (Ref) | 09/24/18 | 06/01/35 | 4,440,127 | — | 335,000 | 4,253,234 | 213,107 |
| Total | | | $ 35,775,528 | $ 9,820,921 | $1,661,893 | $ 23,599,305 | $1,180,313 |

Note: Bonds and Coupons Maturing were estimated at the time of budget adoption.

## MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BONDS
## DETAIL BY PROJECT DESCRIPTION

| Project | Description | Revenue Sources | SU |
|---|---|---|---|
| 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 |
| Aquatic Ctr | The City of Yakima's portion of the Aquatic Center construction | General Property Tax | 826 |
| SOZO | Acquisition and improvements to a soccer/ multi-use sports campus | Parks & Recreation Fund (Property Tax) | 878 |

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 700 Debt Service - Principal | $ 2,426,136 | $ 2,499,756 | $ 2,350,787 | $ 5,684,362 | $ 2,355,301 | (58.6)% |
| 800 Debt Service - Interest | 886,103 | 820,826 | 745,205 | 752,424 | 1,180,312 | 56.9 % |
| Total | 3,312,239 | 3,320,582 | 3,095,992 | 6,436,786 | 3,535,613 | (45.1)% |
| **Object/Type** | | | | | | |
| 31 Taxes | — | — | — | 2,407,383 | 2,935,519 | |
| Transfers In | 3,312,239 | 3,320,582 | 3,095,993 | 4,020,669 | 600,095 | (85.1)% |
| Total | 3,312,239 | 3,320,582 | 3,095,993 | 6,428,052 | 3,535,614 | (45.0)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 8,734 | 8,734 | 8,734 | 8,734 | — | (100.0)% |
| Revenues less Expenditures | — | — | 1 | (8,734) | 1 | n/a |
| Ending Balance | $ 8,734 | $ 8,734 | $ 8,735 | $ — | $ 1 | n/a |

# *2004 CONVENTION CENTER LTGO BONDS - 287*

| | |
|---|---|
| ***Finance & Budget Director*** | ***Steve Groom*** |
| ***Financial Services Manager*** | ***Vacant*** |

**DEFINITION**

This fund provided 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. This bond will be paid in full at the end of 2019.

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 2019 is estimated to be $80,837.

**LONG-TERM GENERAL OBLIGATION CONVENTION CENTER BOND DETAIL**

| Date of Issue | Date of Maturity | Original Issue | Redeemed in Prior Years | Bonds Maturing 2019 | Bonds Outstanding 12/31/19 | Coupons Maturing 2019 |
|---|---|---|---|---|---|---|
| 9/7/04 Refunding 1996 Bonds | 11/01/19 | $ 4,175,000 | $ 1,883,951 | $ 335,000 | $ — | $ 14,070 |

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 700 Debt Service - Principal | $ 365,000 | $ 380,000 | $ 395,000 | $ 395,000 | $ 335,000 | (15.2)% |
| 800 Debt Service - Interest | 59,700 | 45,465 | 30,265 | 30,265 | 14,070 | (53.5)% |
| Total | 424,700 | 425,465 | 425,265 | 425,265 | 349,070 | (17.9)% |
| **Object/Type** | | | | | | |
| 31 Taxes | 429,653 | 423,404 | 428,000 | 428,000 | 353,000 | (17.5)% |
| 36 Miscellaneous Revenues | — | 750 | 750 | 750 | 750 | — % |
| Total | 429,653 | 424,154 | 428,750 | 428,750 | 353,750 | (17.5)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 69,030 | 73,983 | 72,672 | 72,672 | 76,157 | 4.8 % |
| Revenues less Expenditures | 4,953 | (1,311) | 3,485 | 3,485 | 4,680 | 34.3 % |
| Ending Balance | $ 73,983 | $ 72,672 | $ 76,157 | $ 76,157 | $ 80,837 | 6.1 % |

# *2008 WATER REVENUE BONDS - 486*

| | |
|---|---|
| *Finance & Budget Director* | *Steve Groom* |
| *Financial Services Manager* | *Vacant* |

**DEFINITION**

The Water Revenue Bond Reserve Fund provides for redemption of the 2008 Water Revenue Bonds from Water Operating revenues. Revenue bond issues have reserve requirements set forth in bond covenants. This bond was paid in full at the end of 2018.

Function(s): 853.

**EXPLANATORY NARRATIVE**

This bond redemption fund has an estimated balance at the end of 2019 of $365,047.

**WATER BOND DETAIL**

| Date of Issue | Date of Maturity | Original Issue | Redeemed in Prior Years | Bonds Maturing 2019 | Bonds Outstanding 12/31/19 | Coupons Maturing 2019 |
|---|---|---|---|---|---|---|
| 6/5/08 - 2008 Revenue Bond Refunding 1998 Bond | 11/01/18 | $ 1,883,951 | $ 1,883,951 | $ — | $ — | $ — |

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 700 Debt Service - Principal | $ 205,000 | $ 210,000 | $ 220,000 | $ 220,000 | $ — | (100.0)% |
| 800 Debt Service - Interest | 29,700 | 17,917 | 11,000 | 11,000 | — | (100.0)% |
| Total | 234,700 | 227,917 | 231,000 | 231,000 | — | (100.0)% |
| **Object/Type** | | | | | | |
| 36 Miscellaneous Revenues | — | — | 700 | 700 | — | (100.0)% |
| Transfers In | 234,700 | 231,500 | 230,800 | 230,800 | — | (100.0)% |
| Total | 234,700 | 231,500 | 231,500 | 231,500 | — | (100.0)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 360,964 | 360,964 | 364,547 | 364,547 | 365,047 | 0.1 % |
| Revenues less Expenditures | — | 3,583 | 500 | 500 | — | (100.0)% |
| Ending Balance | $ 360,964 | $ 364,547 | $ 365,047 | $ 365,047 | $ 365,047 | — % |

# *2008 WASTEWATER REVENUE BONDS - 488*

*Finance & Budget Director* — *Steve Groom*
*Financial Services Manager* — *Vacant*

**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 2019 of ($22,285).

**2008 WASTEWATER BOND DETAIL**

| Date of Issue | Date of Maturity | Original Issue | Redeemed in Prior Years | Bonds Maturing 2019 | Bonds Outstanding 12/31/19 | Coupons Maturing 2019 |
|---|---|---|---|---|---|---|
| 6/5/08 - 2008 Revenue Bond | 11/01/27 | $ 5,440,000 | $ 2,370,000 | $ 2,900,000 | $ 2,780,000 | $ 125,063 |

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 700 Debt Service - Principal | $ 250,000 | $ 260,000 | $ 275,000 | $ 275,000 | $ 290,000 | 5.5 % |
| 800 Debt Service - Interest | 161,813 | 126,510 | 138,813 | 138,813 | 125,063 | (9.9)% |
| Total | 411,813 | 386,510 | 413,813 | 413,813 | 415,063 | 0.3 % |
| **Object/Type** | | | | | | |
| 36 Miscellaneous Revenues | — | — | 425 | 425 | 425 | — % |
| Transfers In | 411,813 | 411,813 | 413,813 | 413,813 | 415,063 | 0.3 % |
| Total | 411,813 | 411,813 | 414,238 | 414,238 | 415,488 | 0.3 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | (48,438) | (48,438) | (23,135) | (23,135) | (22,710) | (1.8)% |
| Revenues less Expenditures | — | 25,303 | 425 | 425 | 425 | — % |
| Ending Balance | $ (48,438) | $ (23,135) | $ (22,710) | $ (22,710) | $ (22,285) | (1.9)% |

# *2004 IRRIGATION SYSTEM REVENUE BONDS - 491*

*Finance & Budget Director* — *Steve Groom*
*Financial Services Manager* — *Vacant*

**DEFINITION**

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; $5.2 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. The bond redemption fund balance at the end of 2019 is ($26,100).

**IRRIGATION BOND DETAIL**

| Date of Issue | Date of Maturity | Original Issue | Redeemed in Prior Years | Bonds Maturing 2019 | Bonds Outstanding 12/31/19 | Coupons Maturing 2019 |
|---|---|---|---|---|---|---|
| 9/1/04 - 2004 Revenue Bond | 09/01/34 | $ 5,215,000 | $ 1,685,000 | $ 155,000 | $ 3,375,000 | $ 165,154 |

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 700 Debt Service - Principal | $ 135,000 | $ 145,000 | $ 150,000 | $ 150,000 | $ 155,000 | 3.3 % |
| 800 Debt Service - Interest | 182,541 | 118,094 | 171,341 | 171,341 | 165,154 | (3.6)% |
| Total | 317,541 | 263,094 | 321,341 | 321,341 | 320,154 | (0.4)% |
| **Object/Type** | | | | | | |
| Transfers In | 317,541 | 322,141 | 317,542 | 317,542 | 320,154 | 0.8 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | (81,348) | (81,348) | (22,301) | (22,301) | (26,100) | 17.0 % |
| Revenues less Expenditures | — | 59,047 | (3,799) | (3,799) | — | (100.0)% |
| Ending Balance | $ (81,348) | $ (22,301) | $ (26,100) | $ (26,100) | $ (26,100) | — % |

# *2012 WASTEWATER REVENUE BONDS - 493*

*Finance & Budget Director* — *Steve Groom*
*Financial Services Manager* — *Vacant*

**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

**EXPLANATORY NARRATIVE**
This bond redemption fund has an estimated balance at the end of 2019 of $1,579,632 and is in compliance with reserve requirements set forth in bond covenants.

**2012 WASTEWATER BOND DETAIL**

| Date of Issue | Date of Maturity | Original Issue | Redeemed in Prior Years | Bonds Maturing 2019 | Bonds Outstanding 12/31/19 | Coupons Maturing 2019 |
|---|---|---|---|---|---|---|
| 12/22/03 Revenue Bond (B) | 11/01/23 | $ 9,400,000 | $ 4,215,000 | $ 955,000 | $ 4,230,000 | $ 165,154 |

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 700 Debt Service - Principal | $ 885,000 | $ 900,000 | $ 930,000 | $ 930,000 | $ 955,000 | 2.7 % |
| 800 Debt Service - Interest | 280,000 | 218,583 | 235,300 | 235,300 | 207,400 | (11.9)% |
| Total | 1,165,000 | 1,118,583 | 1,165,300 | 1,165,300 | 1,162,400 | (0.2)% |
| **Object/Type** | | | | | | |
| 36 Miscellaneous Revenues | — | 1,000 | 1,000 | 1,000 | 1,000 | — % |
| Transfers In | 1,165,000 | 1,161,300 | 1,165,000 | 1,165,000 | 1,162,400 | (0.2)% |
| Total | 1,165,000 | 1,162,300 | 1,166,000 | 1,166,000 | 1,163,400 | (0.2)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 1,535,215 | 1,535,215 | 1,578,932 | 1,578,932 | 1,579,632 | — % |
| Revenues less Expenditures | — | 43,717 | 700 | 700 | 1,000 | 42.9 % |
| Ending Balance | $ 1,535,215 | $ 1,578,932 | $ 1,579,632 | $ 1,579,632 | $ 1,580,632 | 0.1 % |

# *INTERGOVERNMENTAL - 590*

**GENERAL FUND**

| | |
|---|---|
| *Finance & Budget Director* | *Steve Groom* |
| *Financial Services Manager* | *Vacant* |

## 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).

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

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 567 Clean Air | $ 37,232 | $ 37,288 | $ 38,220 | $ 38,220 | $ 37,560 | (1.7)% |
| 569 Division of Alcoholism | 24,881 | 24,866 | 26,650 | 26,650 | 26,650 | — % |
| 575 YV Council of Governments | 51,823 | 52,103 | 53,407 | 55,447 | 56,384 | 1.7 % |
| 587 Interlocal Agreement - County | 39,095 | 39,095 | 39,095 | 39,095 | 39,095 | — % |
| 591 Court Costs | 728 | 3,009 | 3,000 | 3,000 | 3,000 | — % |
| 804 CERB Loan | 35,601 | — | — | — | — | n/a |
| Total | $ 189,360 | $ 156,361 | $ 160,372 | $ 162,412 | $ 162,689 | 0.2 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ 52,551 | $ 55,112 | $ 56,407 | $ 58,447 | $ 59,384 | 1.6 % |
| 500 Intergovernmental | 101,208 | 101,248 | 103,965 | 103,965 | 103,305 | (0.6)% |
| 700 Debt Service - Principal | 33,745 | — | — | — | — | n/a |
| 800 Debt Service - Interest | 1,856 | — | — | — | — | n/a |
| Total Expenditures | $ 189,360 | $ 156,360 | $ 160,372 | $ 162,412 | $ 162,689 | 0.2 % |

## EXPLANATORY NARRATIVE

### Clean Air - 567

This function reflects the allocation to the Yakima Clean Air Authority mandated by RCW 70.94.093. This rate is based on a per capita charge against the City's population estimate.

| 567 | Clean Air | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 500 | Intergovernmental Services | | | | | | |
| 51 | Intergov't Prof Services | $ 37,232 | $ 37,288 | $ 38,220 | $ 38,220 | $ 37,560 | (1.7)% |

**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.

| 569 | Division of Alcoholism | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 500 | Intergovernmental Services | | | | | | |
| 51 | Intergov't Prof Services | $ 24,881 | $ 24,866 | $ 26,650 | $ 26,650 | $ 26,650 | —% |

**Council of Governments - 575**

The COG assessment is based on a per capita charge against the City of Yakima's population estimate. 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.

| 575 | Council of Governments | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 49 | Miscellaneous | $ 51,823 | $ 52,103 | $ 53,407 | $ 55,447 | $ 56,384 | 1.7% |

**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 proposed budget includes $39,095 for a 15 year agreement arising from the 96th Avenue annexation in 2006 that runs through 2020.

| 587 | Interlocal Agreement - County | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 500 | Intergovernmental Services | | | | | | |
| 52 | Intergov't Debt | $ 39,095 | $ 39,095 | $ 39,095 | $ 39,095 | $ 39,095 | —% |

**Court Costs - 591**

The City agreed to pay back to District Court anything that they collect on any outstanding debt when the City switched to a Municipal Court system - this function accounts for those payments.

| 591 | Court Costs | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 728 | $ 3,009 | $ 3,000 | $ 3,000 | $ 3,000 | —% |

**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 was totally repaid in 2016.

| 804 | CERB Loan | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 700 | Debt Services Principal | $ 33,745 | $ — | $ — | $ — | $ — | n/a |
| 800 | Debt Service Int/Other | 1,856 | — | — | — | — | n/a |
| Total Expenditures | | $ 35,601 | $ — | $ — | $ — | $ — | n/a |

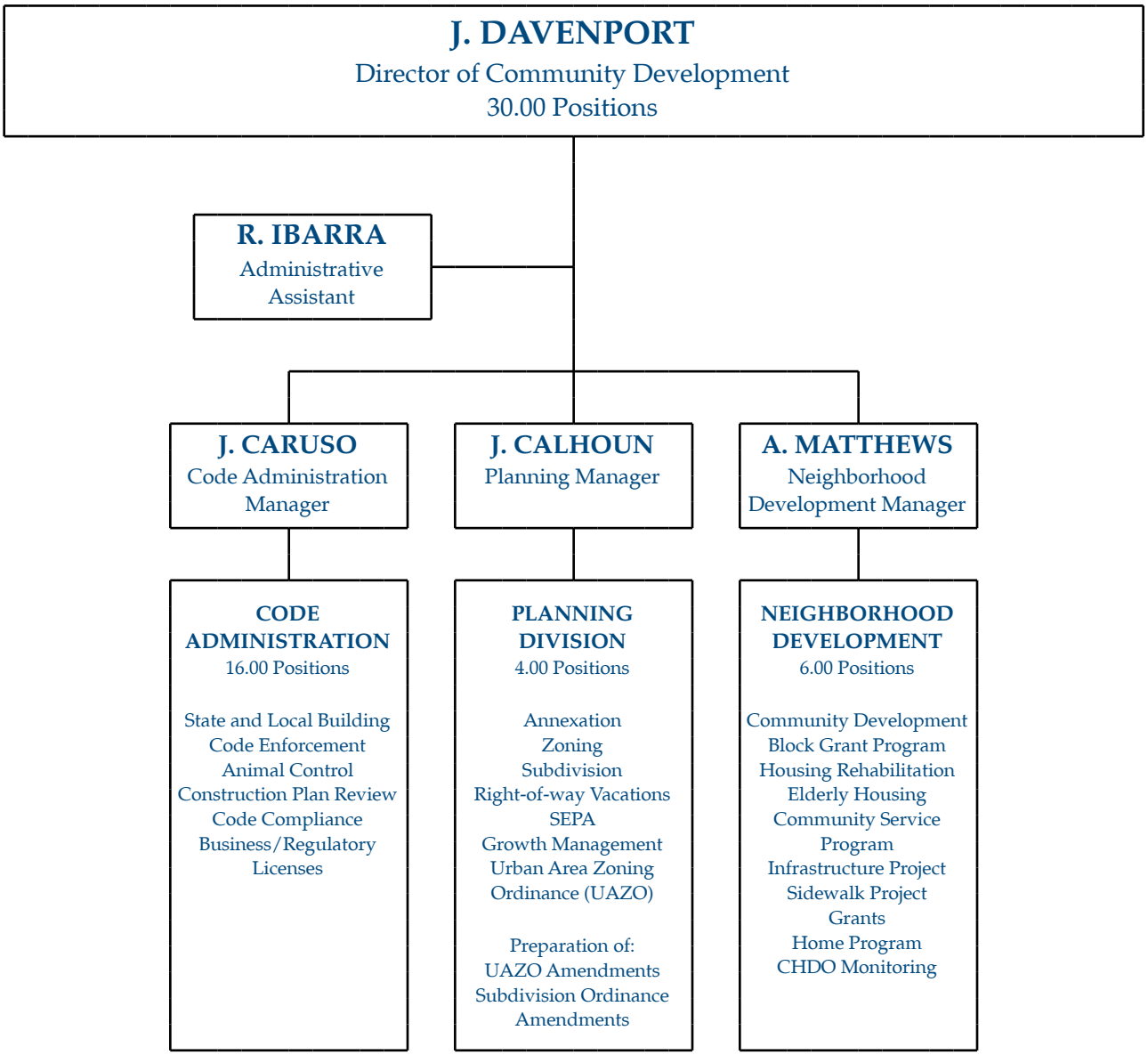
# *COMMUNITY DEVELOPMENT*

| Title | Function*/Fund |
|---|---|
| Planning | 210* |
| Code Administration | 220* |
| Neighborhood Development | 124 |
| Yakima Revenue Development Area | 323 |

* General Fund Department

# *COMMUNITY DEVELOPMENT*

Organizational Chart as of January 1, 2019



# *PLANNING - 210*

**GENERAL FUND**

*Community Development Director* — *Joan Davenport*
*Planning Manager* — *Joseph Calhoun*

**DEFINITION**

The Planning Division is responsible for both current planning and long range land use actions. Current Planning tasks for Land Use Review are a major function of the 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 for Zoning (Type 1, Type 2, Rezone, Modification, etc.), Subdivision (Short Plat, Long Plat, Boundary Line Exemption, etc.), Environmental (SEPA, Shoreline, Critical Areas), and other regulatory permits such as Special Event and Right-of-Way Use Permits. Providing information and assistance to the public regarding development is a primary component. Counter assistance by a planner is a service provided to support Codes staff in the development process. A text amendment to the Subdivision Ordinance that became effective at the end of 2017 streamlined the final plat approval process which allowed developers the ability to start their developments in a timely manner.

A new service provided to the development community in 2017 is an informal Pre-Application Development Services Team meeting. This free process allows developers and property owners the opportunity to submit basic drawings and design concepts prior to submitting a full application. The review allows Planning staff and other review staff (Codes, Engineering, Water, Wastewater, etc.) the opportunity to discuss the project with the applicant to let them know what conditions or site considerations are likely and/or what additional information will be required upon submittal. Pre-application meetings in 2018 were extremely helpful to several applicants.

Long-range planning efforts are primarily directed towards the preparation, administration and amendments to the Yakima Urban Area Comprehensive Plan and amendments to the Yakima Urban Area Zoning Ordinance, State Environmental Policy Act (SEPA) Ordinance, Subdivision Ordinance, and other regulations such as Critical Areas, FEMA Floodplains, master and neighborhood plans. Long-range planning also includes providing support for other City Departments to provide data for facility planning and grant information. With the adoption of the Yakima Comprehensive Plan 2040 in 2017, 2018 was the first year for property owners to submit Comprehensive Plan map amendments. Seven were submitted this year, including one City-sponsored project. The Planning Division also processed Zoning Ordinance text amendments.

Planning Division staff supports the City of Yakima Planning Commission, Historic Preservation Commission, Tree Board, Bicycle and Pedestrian Committee, the Hearing Examiner, and the City Council including various advisory groups and Council Committees.

Function(s): 213, 216 & 219.

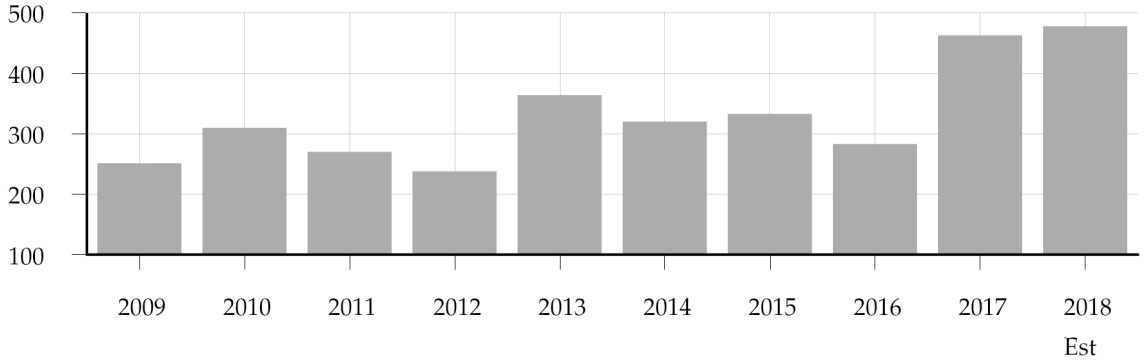
**PERFORMANCE STATISTICS**

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| **Urban Area Hearings Examiner** | | | | |
| Cases Heard | 14 | 17 | 14 | 14 |

## PERFORMANCE STATISTICS

| Permit Type / Description | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Administrative Adjustment | 19 | 16 | 20 | 21 |
| Appeal to City Council | — | 3 | — | — |
| Appeal to Hearing Examiner | — | 1 | 1 | 1 |
| Class 1 Review | 76 | 152 | 163 | 168 |
| Class 2 Review | 18 | 22 | 26 | 27 |
| Class 3 Review | 5 | 11 | 2 | 2 |
| Comprehensive Plan Amendment | Updated | Updated | 7 | 7 |
| Critical Areas Review | 2 | 6 | 3 | 3 |
| Extension of Zoning or Subdivision Approval | — | 1 | — | — |
| Final Long Plat | 1 | 6 | 4 | 4 |
| Final Short Plat | 3 | 8 | 8 | 8 |
| Interpretation | — | 1 | — | — |
| Long Plat Alteration, Vacation or Easement Release | 1 | — | 1 | 1 |
| Modification | 9 | 30 | 31 | 32 |
| Non-Conforming Use / Structure | — | 1 | — | — |
| Planned Development | 1 | — | — | — |
| Pre-Application DST Meeting | — | 27 | 30 | 31 |
| Preliminary Binding Site Plan | 1 | — | — | — |
| Preliminary Long Plat | 5 | 2 | — | — |
| Preliminary Short Plat | 8 | 12 | 8 | 8 |
| Reasonable Accommodation | — | 1 | 2 | 2 |
| Referral to Hearing Examiner | 1 | — | — | — |
| Rezone | 1 | 5 | 8 | 8 |
| Right of Way Vacation | — | 2 | — | — |
| SEPA Environmental Review | 26 | 36 | 26 | 27 |
| Shoreline Development Permit, Variance or Condition Use | 1 | 1 | 1 | 1 |
| Shoreline Exemption | — | 4 | 1 | 1 |
| Short Plat Alteration or Easement Release | 1 | 2 | — | — |
| Short Plat Exemption | 39 | 30 | 31 | 32 |
| Special Event Permit Application | 45 | 44 | 48 | 49 |
| Text Amendment | 1 | 4 | 3 | 3 |
| Traffic Concurrency Review | 9 | 16 | 19 | 20 |
| Wireless Communication Facility / Cell Tower | 10 | 21 | 14 | 14 |
| Zoning Verification Letter | — | 5 | 8 | 8 |
| Total | 283 | 470 | 465 | 478 |

## LAND USE APPLICATIONS BY YEAR




## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1150 | Director of Community Development | 1.00 | 1.00 | 1.00 | 1.00 |
| 1254 | Planning Manager [1] | 0.00 | 0.00 | 1.00 | 1.00 |
| 3310 | Planning Specialist [1][2] | 0.00 | 0.00 | 1.00 | 0.00 |
| 3311 | Assistant Planner [3] | 1.00 | 1.00 | 1.00 | 0.00 |
| 3312 | Planning Technician [2] | 0.00 | 0.00 | 0.00 | 1.00 |
| 3320 | Community Development Specialist [3] | 0.00 | 0.00 | 0.00 | 1.00 |
| 3321 | Associate Planner [4] | 1.00 | 1.00 | 1.00 | 0.00 |
| 3322 | Senior Planner [4][5] | 0.00 | 0.00 | 1.00 | 2.00 |
| 7122 | Department Assistant II [1] | 1.00 | 1.00 | 0.00 | 0.00 |
| 11201 | Supervising Planner [1] | 1.00 | 1.00 | 0.00 | 0.00 |
| 11601 | Community Development Admin Asst. | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [5] | | 6.00 | 6.00 | 7.00 | 7.00 |

(1) The Supervising Planner was replaced with the Planning Manager and the Department Assistant II was replaced with a Planning Specialist in a reorganization in 2017.
(2) The Planning Specialist was replaced with a Planning Technician in the 2019 Budget.
(3) An Assistant Planner will be replaced with a Community Development Specialist in 2019 due to a reorganization.
(4) An Associate Planner was replaced with a Senior Planner in a reorganization mid-year 2018.
(5) The Senior Planner was left vacant during 2016 and 2017 due to budget reductions.
(6) The equivalent of .78 FTE's are funded by Codes (220).

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 213 Land Use | $ 16,604 | $ 34,216 | $ 25,000 | $ 25,000 | $ 25,000 | — % |
| 216 Comprehensive Planning | 384,342 | 337,721 | 387,523 | 387,050 | 490,744 | 26.8 % |
| 219 Administration | 196,241 | 205,159 | 217,225 | 220,697 | 188,373 | (14.6)% |
| Total | $ 597,187 | $ 577,096 | $ 629,748 | $ 632,747 | $ 704,117 | 11.3 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 359,174 | $ 364,528 | $ 415,127 | $ 414,426 | $ 461,909 | 11.5% |
| 200 Personnel Benefits | 123,439 | 132,980 | 157,781 | 157,781 | 176,367 | 11.8% |
| Sub-Total Salaries & Benefits | 482,613 | 497,508 | 572,908 | 572,207 | 638,276 | 11.5% |
| 300 Operating Supplies | 2,682 | 1,700 | 3,700 | 2,700 | 3,700 | 37.0% |
| 400 Professional Services & Charges | 111,892 | 77,889 | 53,140 | 57,840 | 62,140 | 7.4% |
| Total Expenditures | $ 597,187 | $ 577,097 | $ 629,748 | $ 632,747 | $ 704,116 | 11.3% |

## EXPLANATORY NARRATIVE

**Land Use- 213**

This line item 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.

| 213 Land Use | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | $ 16,604 | $ 34,216 | $ 25,000 | $ 25,000 | $ 25,000 | —% |

**Comprehensive Planning - 216**

Current planning and long range land use actions within the City of Yakima are paid from this function.

*Account 41 Professional Services* - This line item is used to pay professional services rendered by outside consultants. 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.

| 216 Comprehensive Planning | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 207,264 | $ 192,061 | $ 251,174 | $ 249,552 | $ 322,416 | 29.2 % |
| 12 Overtime | 26 | 6 | 50 | 50 | 50 | — % |
| 13 Special Pay | 1,038 | 1,514 | 2,000 | 1,150 | 100 | (91.3)% |
| 14 Retire/Term Cashout | 3,849 | 18,065 | 2,000 | 2,000 | 2,000 | — % |
| Total | 212,177 | 211,646 | 255,224 | 252,752 | 324,566 | 28.4 % |
| 200 Benefits | 77,203 | 82,269 | 105,013 | 105,013 | 130,792 | 24.5 % |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | 2,302 | 1,310 | 3,000 | 2,000 | 3,000 | 50.0 % |
| 35 Small Tools & Equip | 440 | 237 | 400 | 400 | 400 | — % |
| Total | 2,742 | 1,547 | 3,400 | 2,400 | 3,400 | 41.7 % |

| 216 | Comprehensive Planning | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 81,050 | 25,004 | 5,500 | 9,950 | 16,000 | 60.8 % |
| 42 | Communications | 4,920 | 7,835 | 8,585 | 8,585 | 8,585 | — % |
| 43 | Trans & Training | 419 | 460 | 2,000 | 2,000 | 1,000 | (50.0)% |
| 48 | Repairs & Maintenance | — | — | 300 | 300 | 300 | — % |
| 49 | Miscellaneous | 5,829 | 8,960 | 7,500 | 6,050 | 6,100 | 0.8 % |
| | Total | 92,218 | 42,259 | 23,885 | 26,885 | 31,985 | 19.0 % |
| Total Expenditures | | $ 384,340 | $ 337,721 | $ 387,522 | $ 387,050 | $ 490,743 | 26.8 % |

**Administration - 219**

These expenditures support the planning, direction, administration and support the operations of the department.

| 219 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 146,251 | $ 151,648 | $ 157,163 | $ 159,674 | $ 135,065 | (15.4)% |
| 12 | Overtime | — | — | 300 | — | 300 | n/a |
| 13 | Special Pay | 745 | 898 | 1,439 | 1,000 | 978 | (2.2)% |
| 14 | Retire/Term Cashout | — | 336 | 1,000 | 1,000 | 1,000 | — % |
| | Total | 146,996 | 152,882 | 159,902 | 161,674 | 137,343 | (15.0)% |
| 200 | Benefits | 46,236 | 50,710 | 52,768 | 52,768 | 45,575 | (13.6)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 18 | 56 | 100 | 100 | 100 | — % |
| 35 | Small Tools & Equip | (78) | 97 | 200 | 200 | 200 | — % |
| | Total | (60) | 153 | 300 | 300 | 300 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | — | 703 | 500 | 1,400 | 1,400 | — % |
| 43 | Trans & Training | 1,161 | — | 1,305 | 1,305 | 1,305 | — % |
| 48 | Repairs & Maintenance | — | — | 200 | 200 | 200 | — % |
| 49 | Miscellaneous | 1,908 | 711 | 2,250 | 3,050 | 2,250 | (26.2)% |
| | Total | 3,069 | 1,414 | 4,255 | 5,955 | 5,155 | (13.4)% |
| Total Expenditures | | $ 196,241 | $ 205,159 | $ 217,225 | $ 220,697 | $ 188,373 | (14.6)% |

**Dedicated Revenue**

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

| | Dedicated Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 32 | Licenses & Permits | $ 6,625 | $ 9,275 | $ 7,500 | $ 6,360 | $ 7,500 | 17.9 % |
| 34 | Chrgs f/Goods & Svcs | 35,745 | 88,638 | 90,000 | 110,545 | 93,000 | (15.9)% |
| Total | | $ 42,370 | $ 97,913 | $ 97,500 | $ 116,905 | $ 100,500 | (14.0)% |

# *CODE ADMINISTRATION - 220*

**GENERAL FUND**

*Community Development Director* — *Joan Davenport*
*Code Administration Manager* — *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.

Function(s): 223, 225, 226, 229 & 239.

**PERFORMANCE STATISTICS**

| Licenses | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Business Licenses | 5,778 | 5,633 | 5,249 | 5,406 |
| Regulatory Licenses | 545 | 500 | 279 | 287 |
| Amusement Devices | 9 | 5 | 5 | 5 |
| Penalties on Business Licenses | 547 | 573 | 511 | 526 |
| Total | 6,879 | 6,711 | 6,044 | 6,224 |
| **Dangerous Building Repair and Demolition** | | | | |
| Abatement Charges/Appeals | 21 | 38 | 65 | 60 |
| **Code Administration** | | | | |
| Building Permits | 1,094 | 1,127 | 1,289 | 1,328 |
| Fire Permits | 138 | 122 | 99 | 102 |
| Mechanical Permits | 521 | 622 | 695 | 715 |
| Plumbing Permits | 590 | 490 | 653 | 673 |
| Sign Permits | 190 | 121 | 91 | 94 |
| Plan Review Fees | 668 | 709 | 659 | 679 |
| Water/Sewer Application Processing Fee | 226 | 206 | 230 | 237 |
| Examinations | 4 | 14 | 19 | 20 |
| Right-of-Way Use Permits | 15 | 16 | 12 | 13 |
| Total | 3,446 | 3,427 | 3,747 | 3,861 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1252 | Code Administration Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 4315 | Plans Examiner II | 2.00 | 2.00 | 2.00 | 2.00 |
| 4419 | Code Compliance Officer | 5.00 | 5.00 | 5.00 | 5.00 |
| 4421 | Code Inspector | 3.00 | 3.00 | 3.00 | 3.00 |
| 4430 | Permit Project Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| 4441 | Permit Technician | 3.00 | 3.00 | 3.00 | 3.00 |
| 6510 | Animal Control Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| 11251 | Supervising Code Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [1] | | 17.00 | 17.00 | 17.00 | 17.00 |

(1) Code Administration funds .78 FTE's in Environmental Planning (021) and 2.0 FTE in Neighborhood Development (124) and has 1.0 FTE funded by Neighborhood Development (124), 1.05 FTE's funded by Wastewater (473), .55 FTE's by Water (474), and .15 FTE's by Irrigation (475).

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 223 Animal Control | $ 336,972 | $ 335,320 | $ 355,966 | $ 352,002 | $ 358,186 | 1.8 % |
| 225 Dangerous Buildings | 25,577 | 27,975 | 26,000 | 50,000 | 40,000 | (20.0)% |
| 226 Permits / Licenses | 176,915 | 137,994 | 144,377 | 140,309 | 141,188 | 0.6 % |
| 229 Code Administration | 1,228,422 | 1,282,311 | 1,399,957 | 1,383,986 | 1,435,122 | 3.7 % |
| Total | $ 1,767,886 | $ 1,783,600 | $ 1,926,300 | $ 1,926,297 | $ 1,974,496 | 2.5 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 982,629 | $ 1,025,233 | $ 1,104,237 | $ 1,088,485 | $ 1,127,327 | 3.6% |
| 200 Personnel Benefits | 393,188 | 412,934 | 452,919 | 452,919 | 461,426 | 1.9% |
| Sub-Total Salaries & Benefits | 1,375,817 | 1,438,167 | 1,557,156 | 1,541,404 | 1,588,753 | 3.1% |
| 300 Operating Supplies | 35,477 | 25,232 | 25,000 | 24,500 | 25,000 | 2.0% |
| 400 Professional Services & Charges | 354,093 | 317,703 | 341,643 | 357,893 | 358,243 | 0.1% |
| Transfers | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | —% |
| Total Expenditures | $ 1,767,887 | $ 1,783,602 | $ 1,926,299 | $ 1,926,297 | $ 1,974,496 | 2.5% |

## EXPLANATORY NARRATIVE

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

Expenditures are 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.

| 223 | Animal Control/Crim Just.3% | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 48,798 | $ 52,552 | $ 54,951 | $ 54,638 | $ 55,491 | 1.6 % |
| 12 | Overtime | 4 | — | 100 | 100 | 100 | — % |
| 13 | Special Pay | — | 750 | 750 | 50 | 50 | — % |
| 14 | Retire/Term Cashout | 5 | — | 500 | 500 | 500 | — % |
| | Total | 48,807 | 53,302 | 56,301 | 55,288 | 56,141 | 1.5 % |
| 200 | Benefits | 24,270 | 28,077 | 28,559 | 28,559 | 30,790 | 7.8 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 572 | 875 | 500 | 500 | 500 | — % |
| 32 | Fuel | 2,153 | 2,886 | 2,500 | 2,500 | 2,500 | — % |
| | Total | 2,725 | 3,761 | 3,000 | 3,000 | 3,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 2,073 | 2,740 | 2,380 | 2,380 | 2,440 | 2.5 % |
| 42 | Communications | 2,816 | 3,538 | 2,850 | 3,900 | 2,850 | (26.9)% |
| 48 | Repairs & Maintenance | 2,796 | 1,391 | 1,375 | 1,375 | 1,465 | 6.5 % |
| | Total | 7,685 | 7,669 | 6,605 | 7,655 | 6,755 | (11.8)% |
| | Vehicle Replacement | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | — % |
| Total Expenditures | | $ 85,987 | $ 95,309 | $ 96,965 | $ 97,002 | $ 99,186 | 2.3 % |

### Animal Control - 223

This function supports Animal Control (salaries and wages are contained in the Criminal Justice Sales Tax 0.3% function). The main expenditure being 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.

| 223 | Animal Control | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 32 | Fuel | $ 62 | $ 853 | $ 1,000 | $ 1,000 | $ 1,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 250,923 | 239,157 | 258,000 | 250,000 | 258,000 | 3.2% |
| 49 | Miscellaneous | — | — | — | 4,000 | — | |
| | Total | 250,923 | 239,157 | 258,000 | 254,000 | 258,000 | 1.6% |
| Total Expenditures | | $ 250,985 | $ 240,010 | $ 259,000 | $ 255,000 | $ 259,000 | 1.6% |

### Dangerous Buildings - 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.

These proposed expenditures 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 web page. In 2014 two more Code Compliance Officers were added to Code Administration to sweep city corridors and assist in addressing nuisance violations.

| 225 | Dangerous Buildings | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 49 | Miscellaneous | $ 25,577 | $ 27,975 | $ 26,000 | $ 50,000 | $ 40,000 | (20.0)% |

**Permits / Licenses - 226**

This function 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 Cafés | 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 | |

Included in these expenditures are a portion of the Permit Technicians and Permit Technician supervision within the division. Additionally, Heating Journeyman, Side Sewer Installer, and other specialty licenses as required in the Yakima Municipal Code are issued here, which acts as the information center for the Codes Division. Also provided is 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.

| 226 | Permits/Licenses | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 97,334 | $ 91,408 | $ 96,942 | $ 95,752 | $ 93,560 | (2.3)% |
| 12 | Overtime | 1 | — | 100 | 80 | 100 | 25.0 % |
| 13 | Special Pay | 944 | 2,254 | 2,859 | 2,000 | 2,104 | 5.2 % |
| 14 | Retire/Term Cashout | 17,150 | 124 | 1,000 | 1,000 | 1,660 | 66.0 % |
| | Total | 115,429 | 93,786 | 100,901 | 98,832 | 97,424 | (1.4)% |
| 200 | Benefits | 39,138 | 38,403 | 36,777 | 36,777 | 37,063 | 0.8 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 20,987 | 4,966 | 5,000 | 3,000 | 5,000 | 66.7 % |
| 43 | Trans & Training | 155 | 71 | 500 | 500 | 500 | — % |
| 49 | Miscellaneous | 1,206 | 768 | 1,200 | 1,200 | 1,200 | — % |
| | Total | 22,348 | 5,805 | 6,700 | 4,700 | 6,700 | 42.6 % |
| Total Expenditures | | $ 176,915 | $ 137,994 | $ 144,378 | $ 140,309 | $ 141,187 | 0.6 % |

**Code Administration - 229**

For 2018 year-to-date, 859 Building Permits were issued with a construction valuation of $85,075,350, compared to the same time in 2017 when 757 building permits were issued with a construction valuation of $50,931,577.

Expenditures account for several staff subgroups within the division, which include Code Inspectors, Plans Examiners, Code Compliance Officers, supervisors, and a portion of management expenditures are included.

| 229 | Code Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 810,153 | $ 845,942 | $ 928,364 | $ 930,515 | $ 937,805 | 0.8 % |
| 12 | Overtime | — | 114 | 300 | 100 | 300 | 200.0 % |
| 13 | Special Pay | 6,620 | 9,153 | 11,372 | 2,250 | 1,317 | (41.5)% |
| 14 | Retire/Term Cashout | 1,621 | 22,935 | 7,000 | 1,500 | 34,340 | n/a |
| | Total | 818,394 | 878,144 | 947,036 | 934,365 | 973,762 | 4.2 % |
| 200 | Benefits | 329,780 | 346,453 | 387,583 | 387,583 | 393,572 | 1.5 % |

| 229 | Code Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 19,253 | 8,049 | 7,000 | 7,000 | 7,000 | — % |
| 32 | Fuel | 9,631 | 10,588 | 10,500 | 12,000 | 10,500 | (12.5)% |
| 35 | Small Tools & Equip | 3,805 | 1,981 | 3,500 | 1,500 | 3,500 | 133.3 % |
| | Total | 32,689 | 20,618 | 21,000 | 20,500 | 21,000 | 2.4 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 8,620 | — | 2,500 | 500 | 2,500 | 400.0 % |
| 42 | Communications | 15,149 | 18,250 | 17,944 | 17,944 | 17,944 | — % |
| 43 | Trans & Training | 894 | 1,185 | 2,000 | 1,000 | 2,000 | 100.0 % |
| 48 | Repairs & Maintenance | 14,226 | 11,699 | 14,894 | 17,794 | 17,344 | (2.5)% |
| 49 | Miscellaneous | 8,670 | 5,962 | 7,000 | 4,300 | 7,000 | 62.8 % |
| | Total | 47,559 | 37,096 | 44,338 | 41,538 | 46,788 | 12.6 % |
| Total Expenditures | | $ 1,228,422 | $ 1,282,311 | $ 1,399,957 | $ 1,383,986 | $ 1,435,122 | 3.7 % |

**Dedicated Revenue**

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

| | Dedicated Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 31 | Taxes | $ 491,055 | $ 545,666 | $ 557,885 | $ 669,942 | $ 592,384 | (11.6)% |
| 32 | Licenses & Permits | 818,558 | 779,072 | 769,202 | 989,793 | 870,350 | (12.1)% |
| 34 | Chrgs f/Goods & Svcs | 421,037 | 412,515 | 375,029 | 497,516 | 486,911 | (2.1)% |
| Total | | $ 1,730,650 | $ 1,737,253 | $ 1,702,116 | $ 2,157,251 | $ 1,949,645 | (9.6)% |

# *NEIGHBORHOOD DEVELOPMENT - 124*

| | |
|---|---|
| ***Community Development Director*** | ***Joan Davenport*** |
| ***ONDS Manager*** | ***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.

**2019 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 2019 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 Henry Beauchamp 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 2018 & 2019 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 2019, which is the fifth 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.

Function(s): 241 & 242.

## PERFORMANCE STATISTICS

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| **Neighborhood Development Programs** | | | | |
| Community Service Programs (Youth Programs) - Contracts | 1 | 1 | 1 | 1 |
| Neighborhood Cleanup/Improvement - Sites | 70 | 49 | 37 | 35 |
| Paint Program - Homes [1] | 10 | — | 10 | — |
| Economic Development - Jobs Created | 7 | 7 | — | — |
| Public Facilities - Facilities | — | — | 1 | 1 |
| Infrastructure (Side Sewers, Water lines, etc.) Households Assisted | 6 | — | — | — |
| Paint-Out-Graffiti - Hours | 3,854 | 4,669 | 2,000 | 2,500 |
| Paint-Out-Graffiti - Locations | 7,922 | 6,286 | 7,500 | 8,000 |
| Elderly/Disabled Rehab Program - Homes | 90 | 77 | 100 | 100 |
| Lead Based Paint Clearance - Properties | 5 | 2 | 2 | 2 |
| Volunteer Hours for all Programs - Hours [1] | 8,168 | 9,527 | 5,000 | 5,000 |
| **CDBG Fair Housing Counseling** | | | | |
| Landlord/Tenant Referrals/Housing Information (Calls/walk-ins) | 8,752 | 7,023 | 6,889 | 7,000 |
| **HOME Program** | | | | |
| First Time Home Ownership Subsidy - Families | 2 | 4 | 4 | 1 |
| Special Needs Housing, in Partnership with CHDO - Units | 3 | — | — | — |
| New Construction, in Partnership with CHDO - Homes | 4 | 4 | 5 | 1 |

(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 | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1253 | Neighborhood Development Svc Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 5121 | Housing Rehabilitation Assistant | 2.00 | 2.00 | 2.00 | 2.00 |
| 5130 | Home Remodeling Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| 5151 | Housing Loan Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 5156 | Grant Financial Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 11401 | Senior Program Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [2] | | 7.00 | 7.00 | 7.00 | 7.00 |

(1) Neighborhood Development has 2.00 FTE's funded from Code Administration (220), and funds 1.0 FTE in Codes. This funding swap was done due to HUD restrictions on what is considered program costs vs. administration costs.

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 241 ONDS Programs | $ 1,021,386 | $ 1,377,538 | $ 2,960,817 | $ 2,962,151 | $ 1,342,751 | (54.7)% |
| 242 Administration | 168,418 | 151,537 | 160,819 | 159,472 | 167,593 | 5.1 % |
| Total | 1,189,804 | 1,529,075 | 3,121,636 | 3,121,623 | 1,510,344 | (51.6)% |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | 989,758 | 896,038 | 2,961,867 | 3,162,143 | 1,513,212 | (52.1)% |
| 36 Miscellaneous Revenues | 317,091 | 302,148 | 168,932 | 225,399 | 168,222 | (25.4)% |
| Total | 1,306,849 | 1,198,186 | 3,130,799 | 3,387,542 | 1,681,434 | (50.4)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 897,054 | 1,014,099 | 683,209 | 683,209 | 949,128 | 38.9 % |
| Revenues less Expenditures | 117,045 | (330,889) | 9,163 | 265,919 | 171,090 | (35.7)% |
| Ending Balance | $ 1,014,099 | $ 683,210 | $ 692,372 | $ 949,128 | $ 1,120,218 | 18.0 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 346,186 | $ 339,699 | $ 371,695 | $ 373,571 | $ 392,519 | 5.1 % |
| 200 Personnel Benefits | 129,658 | 146,604 | 150,242 | 150,242 | 164,721 | 9.6 % |
| Sub-Total Salaries & Benefits | 475,844 | 486,303 | 521,937 | 523,813 | 557,240 | 6.4 % |
| 300 Operating Supplies | 15,681 | 16,157 | 19,198 | 19,598 | 19,598 | — % |
| 400 Professional Services & Charges | 698,280 | 1,026,615 | 2,580,501 | 2,578,212 | 933,507 | (63.8)% |
| Total Expenditures | $ 1,189,805 | $ 1,529,075 | $ 3,121,636 | $ 3,121,623 | $ 1,510,345 | (51.6)% |

**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) | 2019 Program Expenses | 2019 Program Delivery Expenses | 2019 Admin | 2019 Total Estimated Expenses |
|---|---|---|---|---|
| CDBG Single Family Rehabilitation 570.202(b) | | | | |
| Senior/Disabled Rehabilitation | $ 366,852 | $ 248,548 | $ — | $ 615,400 |
| Community/Public Services 570.201(e) | | | | |
| Paint-Out-Graffiti (per HUD) | 16,000 | 23,322 | — | 39,322 |
| Public Services - OIC of WA | 75,000 | — | — | 75,000 |
| Senior/Disabled Energy Assistance Program | 4,900 | — | — | 4,900 |
| Total Community/Public Services | 95,900 | 23,322 | — | 119,222 |
| Public Facilities 570.201(c) | | | | |
| Southeast Community Center/Miller Park Activity Center (or other public facilities in the neighborhood) | 5,000 | — | — | 5,000 |
| Code Compliance 570.201(c) | — | 57,749 | | 57,749 |
| Administrative CDBG Costs 570.206 | — | — | 199,343 | 199,343 |
| Grand Estimated Totals [1] | $ 467,752 | $ 329,619 | $ 199,343 | $ 996,714 |

(1) Program income is estimated since the figure is unknown until the money is received, throughout the year in 2018. Carry forward from 2018 will be encumbered when amount is known in spring 2019.

## CDBG ESTIMATED REVENUE

| Description | 2019 |
|---|---|
| CDBG - Current Year | $ 996,714 |
| CDBG - Program Interest Income | 4,900 |
| CDBG - Program Income | 61,200 |
| Estimated CDBG Revenues | $1,062,814 |

Any previous year carry forward dollars will be accounted for in the 2019 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 2019 Program |
|---|---|---|
| 2414110 | Community Service | $ 119,222 |
| 2414820 | Public Facilities | 5,000 |
| 2,414,820 | Code Compliance | 57,749 |
| 2414820 | Elderly/Disabled Rehabilitation | 615,400 |
| Total of Account 400 Other Services and Charges[1] | | $ 797,371 |

(1) All numbers are estimates based on the projection of "new" CDBG grant funds. In addition, what money remains unspent at the end of fiscal year in a line item is carried forward into the following year. 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 functions 333 and 334 respectively; therefore, they are not itemized in this chart. In the 2019 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 the projected budget, 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.

**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 home buyer 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.

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 | 2019 |
|---|---|
| HUD HOME Program | $ 516,498 |
| HOME Program Interest Income | 10,355 |
| HOME Program Income | 70,791 |
| HOME Revenue Totals: | $ 597,644 |

**HOME ESTIMATED EXPENDITURES**
**All activity is eligible under 92.205(A)(1)**

| Home Project Categories | Program Expenses | Program Delivery Expenses | 2019 Admin | 2019 Total Estimated Expenses |
|---|---|---|---|---|
| Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2015 HOME Entitlement) | $ 77,475 | $ 25,000 | $ — | $ 102,475 |
| New Construction | 321,219 | 31,154 | — | 352,373 |
| Administrative HOME Costs | — | — | 51,650 | 51,650 |
| First Time Home Buyers | 10,000 | — | — | 10,000 |
| Grand Estimated Total Expenses | $ 408,694 | $ 56,154 | $ 51,650 | $ 516,498 |

Note: 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. Any carry forward will be encumbered when the amount is known.

**Non-Federal Programs**
This function 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**
The HOME entitlement allows 10% of the entitlement plus 10% of HOME program income to be used as administrative costs.

*Account 12 Overtime* - Overtime is budgeted at a minimal level and rarely used.

*Account 41 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 2017 will be included in the encumbrance appropriation for 2018.

*Account 48 Repairs and Maintenance* - This account includes both CDBG & HOME programs for property improvements (i.e. graffiti removal, senior/disabled home rehabilitation, etc.)

| 241 | ONDS Programs | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 255,715 | $ 264,691 | $ 291,318 | $ 296,852 | $ 308,671 | 4.0 % |
| 12 | Overtime | — | — | 600 | 600 | 600 | — % |
| 13 | Special Pay | 2,770 | 1,978 | 2,316 | 616 | 2,348 | 281.2 % |
| | Total | 258,485 | 266,669 | 294,234 | 298,068 | 311,619 | 4.5 % |
| 200 | Benefits | 98,349.93 | 113,584.93 | 122,200.06 | 122,200.06 | 135,272.43 | 10.7 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 3,635 | 2,833 | 4,498 | 4,498 | 4,498 | — % |
| 32 | Fuel | 2,891 | 2,837 | 3,000 | 3,000 | 3,000 | — % |
| 35 | Small Tools & Equip | — | 1,011 | 800 | 800 | 800 | — % |
| | Total | 6,526 | 6,681 | 8,298 | 8,298 | 8,298 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 151,599 | 82,638 | 95,100 | 95,100 | 95,100 | — % |
| 42 | Communications | 4,100 | 907 | 1,239 | 1,239 | 1,239 | — % |
| 48 | Repairs & Maintenance | 502,326 | 907,059 | 2,439,745 | 2,437,245 | 791,223 | (67.5)% |
| | Total | 658,025 | 990,604 | 2,536,084 | 2,533,584 | 887,562 | (65.0)% |
| Total Expenditures | | $ 1,021,386 | $ 1,377,539 | $ 2,960,816 | $ 2,962,150 | $ 1,342,751 | (54.7)% |

**Administration - 242**

These expenditures support the planning, direction, administration and support the operations of the department.

*Account 41 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.

| 242 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 85,901 | $ 71,215 | $ 74,894 | $ 74,086 | $ 78,210 | 5.6% |
| 13 | Special Pay | 1,800 | 1,815 | 2,566 | 1,416 | 2,690 | 90.0% |
| | Total | 87,701 | 73,030 | 77,460 | 75,502 | 80,900 | 7.1% |
| 200 | Benefits | 31,308 | 33,019 | 28,042 | 28,042 | 29,449 | 5.0% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 3,822 | 4,056 | 5,100 | 5,500 | 5,500 | —% |
| 32 | Fuel | 1,957 | 1,922 | 2,300 | 2,300 | 2,300 | —% |
| 35 | Small Tools & Equip | 3,376 | 3,498 | 3,500 | 3,500 | 3,500 | —% |
| | Total | 9,155 | 9,476 | 10,900 | 11,300 | 11,300 | —% |

| 242 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 14,998 | 19,484 | 16,769 | 17,669 | 18,086 | 2.4% |
| 42 | Communications | 5,948 | 3,372 | 3,639 | 3,400 | 3,739 | 10.0% |
| 43 | Trans & Training | 2,883 | — | 3,000 | 3,000 | 3,000 | —% |
| 44 | Taxes & Assessments | 1,371 | 1,287 | 2,000 | 2,000 | 2,000 | —% |
| 47 | Public Utility Services | 7,493 | 6,701 | 7,000 | 7,000 | 7,000 | —% |
| 48 | Repairs & Maintenance | 3,691 | 668 | 5,849 | 5,649 | 5,910 | 4.6% |
| 49 | Miscellaneous | 3,871 | 4,499 | 6,160 | 5,910 | 6,210 | 5.1% |
| | Total | 40,255 | 36,011 | 44,417 | 44,628 | 45,945 | 3.0% |
| Total Expenditures | | $ 168,419 | $ 151,536 | $ 160,819 | $ 159,472 | $ 167,594 | 5.1% |

**Revenue**

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

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 897,054 | $ 1,014,099 | $ 683,209 | $ 683,209 | $ 949,128 | 38.9 % |
| 33 | Intergovernmental | 989,758 | 896,038 | 2,961,867 | 3,162,143 | 1,513,212 | (52.1)% |
| 36 | Miscellaneous Revenues | 317,091 | 302,148 | 168,932 | 225,399 | 168,222 | (25.4)% |
| Total | | $ 2,203,903 | $ 2,212,285 | $ 3,814,008 | $ 4,070,751 | $ 2,630,562 | (35.4)% |

# *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 the Cascade Mill Redevelopment area. Redevelopment of the Cascade Mill Project Area will focus in 2019 on street construction and environmental clean-up. The street right of way for the future extension of Bravo Company Boulevard and East-West Corridor was dedicated to the City for street development in two portions: the southern portion in late 2016 and the remainder in 2017. Engineering plans, bid specifications and environmental review for the street project occurred in 2017. Coordination with the Department of Ecology is underway for environmental clean-up of the road corridor in an Interim Action which is part of the Agreed Order process.

Function(s): 701 & 801.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 701 Contracted Services | $ 951,253 | $ 796,691 | $ 11,500,142 | $ 1,525,445 | $ 11,500,142 | 653.9% |
| 801 DYBID Parking | — | 968,686 | — | — | — | n/a |
| Total | 951,253 | 1,765,377 | 11,500,142 | 1,525,445 | 11,500,142 | 653.9% |
| **Object/Type** | | | | | | |
| 31 Taxes | 923,622 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | —% |
| 33 Intergovernmental | 900,000 | — | — | — | — | n/a |
| 39 Other Financing Sources | — | — | 12,000,000 | — | 12,000,000 | n/a |
| Transfers In | 601,008 | 285,000 | 850,000 | 850,000 | — | n/a |
| Total | 2,424,630 | 1,285,000 | 13,850,000 | 1,850,000 | 13,000,000 | n/a |
| **Fund Balance** | | | | | | |
| Beginning Balance | 701,125 | 2,174,502 | 1,694,125 | 1,694,125 | 2,018,680 | 19.2% |
| Revenues less Expenditures | 1,473,377 | (480,377) | 2,349,858 | 324,555 | 1,499,858 | 362.1% |
| Ending Balance | $ 2,174,502 | $ 1,694,125 | $ 4,043,983 | $ 2,018,680 | $ 3,518,538 | 74.3% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ 885 | $ 370 | $ 142 | $ 445 | $ 142 | (68.1)% |
| 600 Capital Projects | 950,368 | 796,321 | 11,500,000 | 1,525,000 | 11,500,000 | 654.1 % |
| 700 Debt Service - Principal | — | 900,000 | — | — | — | n/a |
| 800 Debt Service - Interest | — | 68,686 | — | — | — | n/a |
| Total Expenditures | $ 951,253 | $ 1,765,377 | $ 11,500,142 | $ 1,525,445 | $ 11,500,142 | 653.9 % |

## EXPLANATORY NARRATIVE

### Contracted Services - 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 2019 budget includes the estimated cost of infrastructure improvements, to be paid for through a bond issue.

| 701 Contracted Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | $ 797 | $ 228 | $ — | $ 300 | $ — | (100.0)% |
| 44 Taxes & Assessments | 88 | 142 | 142 | 145 | 142 | (2.1)% |
| Total | 885 | 370 | 142 | 445 | 142 | (68.1)% |
| 600 Capital Outlay | | | | | | |
| 65 Construction Projects | 950,368 | 796,321 | 11,500,000 | 1,525,000 | 11,500,000 | 654.1 % |
| Total Expenditures | $ 951,253 | $ 796,691 | $ 11,500,142 | $ 1,525,445 | $ 11,500,142 | 653.9 % |

### Yakima County SIED (LIFT) - 801

This function was dedicated to the repayment of principal and interest on the SIED loan from Yakima County, which was repaid in full in 2017.

| 801 Yakima County SIED (LIFT) | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 700 Debt Services Principal | $ — | $ 900,000 | $ — | $ — | $ — | n/a |
| 800 Debt Service Int/Other | — | 68,686 | — | — | — | n/a |
| Total Expenditures | $ — | $ 968,686 | $ — | $ — | $ — | n/a |

**Revenue**

Revenues consist of a state sales tax credit of up to $1.0 million annually, depending on the prior year match, plus a bond issue if the project has progressed enough to begin a major construction project before the end of 2019.

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 701,125 | $ 2,174,502 | $ 1,694,125 | $ 1,694,125 | $ 2,018,680 | 19.2% |
| 31 | Taxes | 923,622 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | —% |
| 33 | Intergovernmental | 900,000 | — | — | — | — | n/a |
| 39 | Other Financing Sources | — | — | 12,000,000 | — | 12,000,000 | n/a |
| | Transfers In | 601,008 | 285,000 | 850,000 | 850,000 | — | n/a |
| Total | | $ 3,125,755 | $ 3,459,502 | $ 15,544,125 | $ 3,544,125 | $ 15,018,680 | 323.8% |

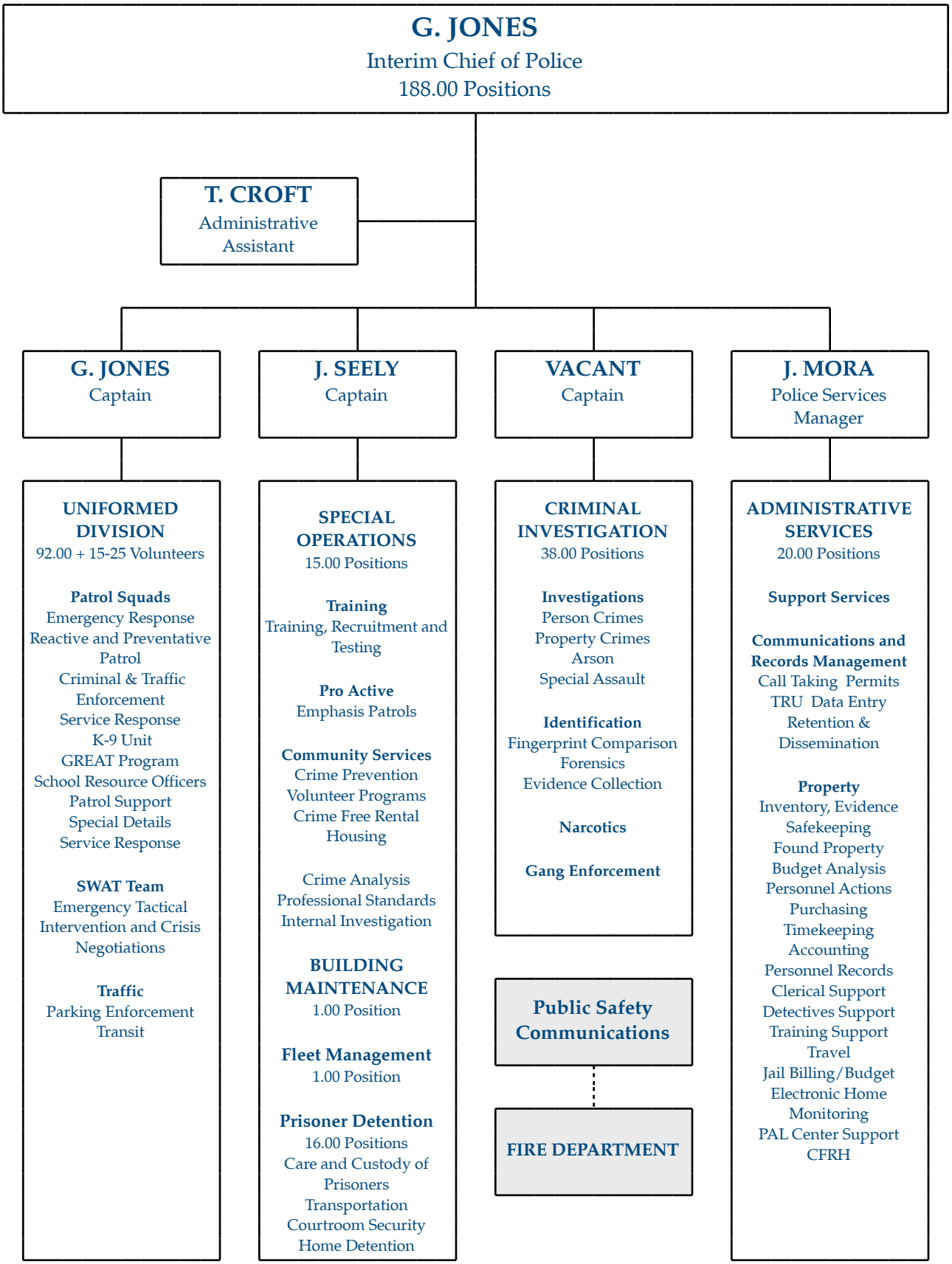
# *POLICE*

| Title | Function*/Fund |
|---|---|
| Police | 310* |
| Police Grants | 152 |
| Law and Justice Capital | 333 |

* General Fund Department

# *POLICE*

Organizational Chart as of January 1, 2019



# *POLICE - 310*

**GENERAL FUND**

***Interim Police Chief*** ***Captain Gary Jones***

**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.

Function(s): 260, 301, 305, 306, 312, 313, 314, 316, 317, 318, 319 & 871.

**PERFORMANCE STATISTICS**

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| **Investigation** | | | | |
| Part I Crimes Against Property Cleared | 958 | 861 | 782 | 805 |
| Part I Crimes Against Persons Cleared | 375 | 441 | 358 | 369 |
| **Preventative Patrol** | | | | |
| Service Requests Received | 92,249 | 100,029 | 93,870 | 96,686 |
| Traffic Accidents Reported | 2,223 | 2,161 | 1,816 | 1,870 |
| Officers Per 1,000 Population | 1.6 | 1.6 | 1.5 | 1.5 |
| UCR Part I Arrests | 1,156 | 1,101 | 960 | 989 |
| All Other Arrests (except Traffic) | 2,862 | 2,730 | 2,518 | 2,594 |
| Traffic Violations Cited | 14,241 | 16,237 | 14,048 | 14,469 |
| **Police Support Services** | | | | |
| Commissioned Police Officers | 148 | 148 | 148 | 148 |
| Case Numbered Events Processed | 56,904 | 56,976 | 53,760 | 55,373 |
| Infraction Citations Processed | 13,186 | 15,104 | 14,048 | 14,469 |
| Property Received | 8,776 | 8,867 | 9,000 | 9,100 |
| Property Disposed | 2,995 | 11,959 | 10,152 | 12,000 |
| Events Requiring Services | 56,904 | 56,976 | 53,760 | 55,373 |
| **Detention Services** | | | | |
| Average Cost Per Prisoner Per Day (Yakima County DOC)[1] | $60.48 | $70.77 | $77.57 | $99.85 |
| Electronic Home Monitoring Avg. Cost Per Monitored Individual Per Day - Basic Monitoring | $3.10 | $3.36 | $3.36 | $3.36 |
| Electronic Home Monitoring Avg. Cost Per Monitored Individual Per Day - Alcohol Monitoring | $6.50 | $6.00 | $6.00 | $6.00 |

(1) The City of Yakima is currently in contract negotiations with the Yakima County Department of Corrections. The increased cost per day from 2018 to 2019 is based on the initial contract proposal. In addition to the negotiations, staff is exploring other options to reduce prisoner housing costs for 2019.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1190 | Police Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| 1295 | Police Services Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 6121 | Police Officer [(1)(3)] | 115.00 | 115.00 | 115.00 | 99.00 |
| 6121 | Police Officer (Transit) [(2)] | 1.00 | 1.00 | 1.00 | 1.00 |
| 6122 | Police Officer (Lateral) [(1)] | 5.00 | 5.00 | 5.00 | 17.00 |
| 6124 | Police Sergeant | 17.00 | 17.00 | 17.00 | 17.00 |
| 6126 | Police Lieutenant | 6.00 | 6.00 | 6.00 | 6.00 |
| 6127 | Police Captain | 3.00 | 3.00 | 3.00 | 3.00 |
| 6211 | Evidence Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| 6215 | Community Services Officer | 2.00 | 2.00 | 2.00 | 2.00 |
| 6221 | Corrections Officer | 11.00 | 11.00 | 11.00 | 11.00 |
| 6235 | Corrections Administrative Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 6241 | Police Information Specialist [(3)] | 1.00 | 1.00 | 1.00 | 0.00 |
| 6252 | Police Services Specialist I [(3)] | 13.00 | 13.00 | 13.00 | 9.00 |
| 6253 | Police Services Specialist II [(3)] | 4.00 | 4.00 | 4.00 | 7.00 |
| 6256 | Police Services Lead [(4)] | 4.00 | 4.00 | 4.00 | 2.00 |
| 6265 | Crime and Intelligence Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| 6270 | Police Application Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 8205 | Police Fleet Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 11701 | Administrative Assistant to Police Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| 11710 | Police Services Supervisor [(4)] | 0.00 | 0.00 | 0.00 | 2.00 |
| 11720 | Corrections Sergeant | 3.00 | 3.00 | 3.00 | 3.00 |
| 11730 | Forensic Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| 13601 | Building Superintendent | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel | | 195.00 | 195.00 | 195.00 | 189.00 |
| | | | | | |
| Commissioned Personnel | | 148.00 | 148.00 | 148.00 | 144.00 |

(1) Police Officer and Police Officer (Lateral) positions are interchangeable.
(2) 1 Police Officer is funded by Transit (462).
(3) In 2019, four Police Officers, one Police Information Specialist and one Police Services Specialist positions were deleted and three Police Services Specialist I positions were upgraded to Police Services Specialist II's due to budget restraints.
(4) Two Police Services Lead positions were upgraded to Polices Service Supervisor positions mid-year 2018.

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 301 Police Operations | 804,339 | 833,369 | 1,123,436 | 1,013,903 | 952,113 | (6.1)% |
| 305 Detention - Care/Cust Prisoners | 1,931,644 | 1,987,030 | 2,047,743 | 2,013,233 | 2,103,583 | 4.5 % |
| 306 Detention - Monitoring Prisoners | 66,150 | 60,379 | 46,000 | 46,000 | 46,000 | — % |
| 312 Investigations | 4,694,177 | 4,798,117 | 4,399,216 | 4,237,375 | 4,312,996 | 1.8 % |
| 313 Preventative Patrol | 12,537,896 | 13,740,302 | 14,527,458 | 14,726,158 | 14,679,973 | (0.3)% |
| 314 Police Support Services | 1,555,769 | 1,605,483 | 1,809,871 | 1,666,988 | 1,758,291 | 5.5 % |
| 316 Fruitvale Facility | 4,909 | 6,133 | 9,214 | 9,231 | 9,214 | (0.2)% |
| 317 Special Operations | 844,040 | 812,886 | 882,954 | 847,898 | 1,603,183 | 89.1 % |
| 318 Law & Justice Facility | 472,072 | 485,195 | 444,934 | 461,039 | 463,967 | 0.6 % |
| 319 Administration | 3,231,645 | 3,410,439 | 3,308,670 | 3,547,667 | 3,512,992 | (1.0)% |
| 871 Debt - Police Fleet | 789,037 | 789,037 | 789,037 | 789,037 | 789,037 | — % |
| Total | $ 26,931,678 | $ 28,528,370 | $ 29,388,533 | $ 29,358,529 | $ 30,231,349 | 3.0 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 16,753,036 | $ 17,183,086 | $ 17,720,725 | $ 17,523,321 | $ 18,092,799 | 3.2 % |
| 200 Personnel Benefits | 4,934,986 | 5,234,513 | 5,415,363 | 5,421,438 | 5,543,341 | 2.2 % |
| Sub-Total Salaries & Benefits | 21,688,022 | 22,417,599 | 23,136,088 | 22,944,759 | 23,636,140 | 3.0 % |
| 300 Operating Supplies | 686,741 | 729,439 | 730,700 | 722,200 | 775,100 | 7.3 % |
| 400 Professional Services & Charges | 1,942,367 | 2,638,876 | 2,857,709 | 3,027,533 | 2,775,072 | (8.3)% |
| 500 Intergovernmental | 1,825,509 | 1,953,419 | 1,875,000 | 1,875,000 | 2,256,000 | 20.3 % |
| 700 Debt Service - Principal | 675,801 | 699,937 | 732,241 | 732,241 | 769,792 | 5.1 % |
| 800 Debt Service - Interest | 113,236 | 89,100 | 56,796 | 56,796 | 19,245 | (66.1)% |
| Total Expenditures | $ 26,931,676 | $ 28,528,370 | $ 29,388,534 | $ 29,358,529 | $ 30,231,349 | 3.0 % |

## EXPLANATORY NARRATIVE

**Gang Free Initiative - 260**

The Gang Free Initiative (GFI) was created in 2011, running through 2017, to address the City of Yakima's gang issues. This function was changed to GRIT Force (Gang Response Intervention Team) for the 2019 budget, and is consequently listed within the City Management narrative. 2016 and 2017 operating detail may be viewed there.

**Police Operations (Criminal Justice Sales Tax 0.3%) - 301/305**

This function 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 account 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 in this account.

*Account 12 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 13 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 41 Professional Services* - This line accounts for expenses related to fit for duty evaluations, training expenses, and other professional service needs.

| 301/5 | Police Ops / Det (0.3% CJ Tax) | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 523,387 | $ 579,804 | $ 694,213 | $ 581,117 | $ 570,816 | (1.8)% |
| 12 | Overtime | 43,257 | 37,889 | 40,000 | 40,000 | 40,000 | — % |
| 13 | Special Pay | 29,197 | 30,835 | 31,544 | 25,000 | 23,361 | (6.6)% |
| 14 | Retire/Term Cashout | 6,910 | 2,495 | 4,700 | 14,806 | 4,000 | (73.0)% |
| | Total | 602,751 | 651,023 | 770,457 | 660,923 | 638,177 | (3.4)% |
| 200 | Benefits | 154,272 | 161,290 | 212,511 | 212,511 | 173,137 | (18.5)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | — | — | 5,000 | 5,000 | 5,000 | — % |
| 32 | Fuel | — | — | 60,000 | 60,000 | 60,000 | — % |
| 35 | Small Tools & Equip | 8,701 | 3,171 | 5,000 | 5,000 | 5,000 | — % |
| | Total | 8,701 | 3,171 | 70,000 | 70,000 | 70,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 17,488 | 17,604 | 20,468 | 20,468 | 20,798 | 1.6 % |
| 43 | Trans & Training | 21,127 | 281 | 50,000 | 50,000 | 50,000 | — % |
| | Total | 38,615 | 17,885 | 70,468 | 70,468 | 70,798 | 0.5 % |
| 500 | Intergovernmental Services | | | | | | |
| 51 | Intergov't Prof Services | 389,442 | 400,000 | 400,000 | 400,000 | 400,000 | |
| Total Expenditures | | $ 1,193,781 | $ 1,233,369 | $ 1,523,436 | $ 1,413,902 | $ 1,352,112 | (4.4)% |

**Detention Care/Custody of Prisoners - 305**

This prisoner detention function 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 12 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 and 2017, which resulted in increase overtime expense to meet minimum shift staffing. The City Jail is currently fully staffed, which has resulted in a decrease in overtime expenditures in 2018.

*Account 13 Special Pay* - This line covers negotiated special pay premiums, including bilingual pay and shift differential.

*Account 31 Office & Operating Supplies* - For the jail operation this consists primarily of food for the inmates.

*Account 41 Professional Services* - This account is for the medical services contract.

| 305 | Detention Care/Cust of Prisoners | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 748,477 | $ 800,410 | $ 866,008 | $ 866,985 | $ 887,279 | 2.3% |
| 12 | Overtime | 84,596 | 93,273 | 90,000 | 75,000 | 90,000 | 20.0% |
| 13 | Special Pay | 41,506 | 45,298 | 48,686 | 38,200 | 48,709 | 27.5% |
| 14 | Retire/Term Cashout | 57,009 | 6,216 | 6,000 | 6,500 | 6,500 | —% |
| | Total | 931,588 | 945,197 | 1,010,694 | 986,685 | 1,032,488 | 4.6% |
| 200 | Benefits | 372,295 | 411,792 | 392,548 | 392,548 | 426,595 | 8.7% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 145,644 | 131,167 | 150,500 | 140,000 | 150,500 | 7.5% |
| 35 | Small Tools & Equip | 227 | 1,119 | 2,000 | 2,000 | 2,000 | —% |
| | Total | 145,871 | 132,286 | 152,500 | 142,000 | 152,500 | 7.4% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 92,449 | 97,755 | 92,000 | 92,000 | 92,000 | —% |
| Total Expenditures | | $ 1,542,203 | $ 1,587,030 | $ 1,647,742 | $ 1,613,233 | $ 1,703,583 | 5.6% |

**Detention Monitoring Prisoners - 306**

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.

| 306 | Detention Monitoring Prisoners | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 65,205 | $ 58,514 | $ 45,000 | $ 45,000 | $ 45,000 | —% |
| 49 | Miscellaneous | 945 | 1,865 | 1,000 | 1,000 | 1,000 | —% |
| Total Expenditures | | $ 66,150 | $ 60,379 | $ 46,000 | $ 46,000 | $ 46,000 | —% |

**Investigations - 312**

This function is responsible for the investigative functions of the Police Department, with emphasis on violent crime and crime against persons. There are 28 positions funded in this account.

*Account 12 Overtime* - This account, 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 13 Special Pay* - This account pays for negotiated premiums such as special investigator pay and bilingual pay.

*Account 41 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 45 Rentals & Leases* - This line was used for leased office space to house the Federal Major Crime Task Force.

| 312 | Investigations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 3,138,759 | $ 3,238,840 | $ 3,027,700 | $ 2,720,338 | $ 2,949,258 | 8.4 % |
| 12 | Overtime | 232,639 | 242,193 | 200,000 | 230,000 | 200,000 | (13.0)% |
| 13 | Special Pay | 218,581 | 212,950 | 192,978 | 188,078 | 184,425 | (1.9)% |
| 14 | Retire/Term Cashout | 85,947 | 58,627 | 34,000 | 156,218 | 34,000 | (78.2)% |
| | Total | 3,675,926 | 3,752,610 | 3,454,678 | 3,294,634 | 3,367,683 | 2.2 % |
| 200 | Benefits | 936,328 | 1,003,731 | 933,538 | 933,553 | 936,314 | 0.3 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 5,121 | — | 7,000 | 7,000 | 7,000 | — % |
| 45 | Rentals & Leases | 73,675 | 37,335 | — | 187 | — | (100.0)% |
| 48 | Repairs & Maintenance | 3,127 | 4,440 | 4,000 | 2,000 | 2,000 | — % |
| | Total | 81,923 | 41,775 | 11,000 | 9,187 | 9,000 | (2.0)% |
| Total Expenditures | | $ 4,694,177 | $ 4,798,116 | $ 4,399,216 | $ 4,237,374 | $ 4,312,997 | 1.8 % |

**Preventive Patrol - 313**

This function 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 99 positions funded in this account.

*Account 12 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, as Patrol is frequently called upon to maintain order at these events. Overtime containment measures are in effect. Since 2017, the Department has operated with an unusually high number of vacancies in the Patrol Division. Overtime has been required to meet minimum staffing levels. In 2015, the Department implemented a successful downtown foot/bicycle patrol that operated from March through October. This program has continued primarily funded through JAG grant funds, but some funding of the program may be through overtime.

*Account 13 Special Pay* - This account pays for negotiated premiums such as shift differential pay, education incentive and bilingual pay.

*Account 35 Small Tools and Equipment* - This line accounts for K-9 equipment, veterinary services, and other related expenses, as well as SWAT equipment.

*Account 41 Professional Services* - This account funds professional evaluations such as fit-for-duty assessments. In 2018, there was a change in accounting for SunComm. As a result, funds that were usually budgeted directly to SunComm were instead budgeted to the user departments to better reflect the costs for service from SunComm. This resulted in an increase of approximately $977,000 to our professional services expenditure lines.

| 313 | Preventative Patrol | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 8,249,314 | $ 8,387,556 | $ 9,030,120 | $ 8,939,398 | $ 9,158,763 | 2.5 % |
| 12 | Overtime | 570,387 | 596,169 | 570,000 | 700,000 | 600,000 | (14.3)% |
| 13 | Special Pay | 323,972 | 351,965 | 387,668 | 372,668 | 368,521 | (1.1)% |
| 14 | Retire/Term Cashout | 195,337 | 253,101 | 38,000 | 196,236 | 38,000 | (80.6)% |
| | Total | 9,339,010 | 9,588,791 | 10,025,788 | 10,208,302 | 10,165,284 | (0.4)% |

| 313 | Preventative Patrol | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | 2,665,584 | 2,836,356 | 3,011,592 | 3,017,392 | 2,968,211 | (1.6)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | — | 65 | 200 | 200 | 200 | — % |
| 32 | Fuel | 266,007 | 325,848 | 230,000 | 230,000 | 230,000 | — % |
| 35 | Small Tools & Equip | 42,964 | 42,371 | 52,000 | 52,000 | 96,400 | 85.4 % |
| | Total | 308,971 | 368,284 | 282,200 | 282,200 | 326,600 | 15.7 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 23,078 | 690,397 | 992,878 | 1,002,878 | 1,004,878 | 0.2 % |
| 48 | Repairs & Maintenance | 201,252 | 256,474 | 215,000 | 215,386 | 215,000 | (0.2)% |
| | Total | 224,330 | 946,871 | 1,207,878 | 1,218,264 | 1,219,878 | 0.1 % |
| Total Expenditures | | $ 12,537,895 | $ 13,740,302 | $ 14,527,458 | $ 14,726,158 | $ 14,679,973 | (0.3)% |

**Police Support Services - 314**

Police Support Services 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 2018, the Department implemented an online reporting system which allows residents to complete police reports online. 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 12 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.

| 314 | Police Support Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 1,016,668 | $ 1,064,374 | $ 1,215,797 | $ 1,082,431 | $ 1,161,083 | 7.3 % |
| 12 | Overtime | 23,055 | 16,994 | 25,000 | 26,000 | 25,000 | (3.8)% |
| 13 | Special Pay | 23,241 | 27,734 | 31,181 | 15,181 | 12,356 | (18.6)% |
| 14 | Retire/Term Cashout | 10,995 | 3,544 | 5,500 | 12,223 | 5,500 | (55.0)% |
| | Total | 1,073,959 | 1,112,646 | 1,277,478 | 1,135,835 | 1,203,939 | 6.0 % |
| 200 | Benefits | 458,758 | 481,855 | 508,737 | 508,997 | 532,196 | 4.6 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 1,082 | — | 1,000 | 1,000 | 1,000 | — % |
| 35 | Small Tools & Equip | 7,315 | 3,537 | 8,000 | 8,000 | 8,000 | — % |
| | Total | 8,397 | 3,537 | 9,000 | 9,000 | 9,000 | — % |

| 314 | Police Support Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 45 | Rentals & Leases | 10,656 | 4,500 | 10,656 | 10,656 | 10,656 | — % |
| 48 | Repairs & Maintenance | 3,999 | 2,944 | 4,000 | 2,500 | 2,500 | — % |
| | Total | 14,655 | 7,444 | 14,656 | 13,156 | 13,156 | — % |
| Total Expenditures | | $ 1,555,769 | $ 1,605,482 | $ 1,809,871 | $ 1,666,988 | $ 1,758,291 | 5.5 % |

**Fruitvale Facility - 316**

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 are related to the utility fees for this facility.

| 316 | Fruitvale Facility | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | $ 695 | $ 1,355 | $ 1,434 | $ 1,434 | $ 1,434 | — % |
| 47 | Public Utility Services | 4,213 | 4,777 | 7,780 | 7,797 | 7,780 | (0.2)% |
| Total Expenditures | | $ 4,908 | $ 6,132 | $ 9,214 | $ 9,231 | $ 9,214 | (0.2)% |

**Special Operations - 317**

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 handle media relations and improve community outreach. Since 2016 this division has 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.

*Account 12 Overtime* -Most units in the division frequently adjust their schedules to contribute to overtime containment.

*Account 13 Special Pay* - This line item includes negotiated special pay premiums tied directly to salaries.

*Account 41 Professional Services* -This line provides advertising and public service announcements for National Night Out and other community events.

| 317 | Special Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 610,386 | $ 578,591 | $ 641,197 | $ 597,641 | $ 1,186,168 | 98.5 % |
| 12 | Overtime | 18,941 | 11,847 | 6,000 | 16,000 | 6,000 | (62.5)% |
| 13 | Special Pay | 9,585 | 16,512 | 15,432 | 13,932 | 24,016 | 72.4 % |
| 14 | Retire/Term Cashout | 3,985 | 14,357 | 6,000 | 6,000 | 3,000 | (50.0)% |
| | Total | 642,897 | 621,307 | 668,629 | 633,573 | 1,219,184 | 92.4 % |
| 200 | Benefits | 174,273 | 174,384 | 196,325 | 196,325 | 366,000 | 86.4 % |

| 317 | Special Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 3,519 | 579 | 1,000 | 1,000 | 1,000 | — % |
| 35 | Small Tools & Equip | 1,024 | 1,320 | 1,000 | 1,000 | 1,000 | — % |
| | Total | 4,543 | 1,899 | 2,000 | 2,000 | 2,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 22,309 | 15,296 | 16,000 | 16,000 | 16,000 | — % |
| 44 | Taxes & Assessments | 19 | — | — | — | — | n/a |
| | Total | 22,328 | 15,296 | 16,000 | 16,000 | 16,000 | — % |
| Total Expenditures | | $ 844,041 | $ 812,886 | $ 882,954 | $ 847,898 | $ 1,603,184 | 89.1 % |

**Law & Justice Facility - 318**

This function 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.

| 318 | Law & Justice Facility | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 65,162 | $ 70,113 | $ 74,795 | $ 74,795 | $ 75,235 | 0.6 % |
| 12 | Overtime | 10,039 | 8,387 | 8,000 | 6,000 | 8,000 | 33.3 % |
| 13 | Special Pay | 873 | 883 | 890 | 890 | 890 | — % |
| 14 | Retire/Term Cashout | 2,173 | 2,317 | 800 | 1,905 | 2,000 | 5.0 % |
| | Total | 78,247 | 81,700 | 84,485 | 83,590 | 86,125 | 3.0 % |
| 200 | Benefits | 31,420 | 35,359 | 34,788 | 34,788 | 37,181 | 6.9 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 41,554 | 51,630 | 45,000 | 62,000 | 60,000 | (3.2)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 54,197 | 52,688 | 50,000 | 50,000 | 50,000 | — % |
| 47 | Public Utility Services | 188,958 | 184,327 | 165,661 | 165,661 | 165,661 | — % |
| 48 | Repairs & Maintenance | 77,696 | 79,491 | 65,000 | 65,000 | 65,000 | — % |
| | Total | 320,851 | 316,506 | 280,661 | 280,661 | 280,661 | — % |
| Total Expenditures | | $ 472,072 | $ 485,195 | $ 444,934 | $ 461,039 | $ 463,967 | 0.6 % |

**Administration - 319**

The purpose of this account is to fund the planning, direction, oversight and support of the operations of the Yakima Police Department.

*Account 31 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 41 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 49 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 Function. Several jail cost containment options are currently being studied and implemented.

| 319 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 401,502 | $ 411,917 | $ 424,295 | $ 424,295 | $ 376,400 | (11.3)% |
| 12 | Overtime | 1,667 | 2,194 | 2,000 | 2,000 | 2,000 | — % |
| 13 | Special Pay | 1,590 | 1,844 | 2,220 | 1,220 | 1,520 | 24.6 % |
| 14 | Retire/Term Cashout | 3,901 | 13,855 | — | 92,263 | — | n/a |
| | Total | 408,660 | 429,810 | 428,515 | 519,778 | 379,920 | (26.9)% |
| 200 | Benefits | 142,057 | 129,746 | 125,324 | 125,324 | 103,707 | (17.2)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 150,085 | 138,087 | 135,000 | 120,000 | 120,000 | — % |
| 35 | Small Tools & Equip | 18,619 | 30,545 | 35,000 | 35,000 | 35,000 | — % |
| | Total | 168,704 | 168,632 | 170,000 | 155,000 | 155,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 671,154 | 708,684 | 727,575 | 873,183 | 731,859 | (16.2)% |
| 42 | Communications | 189,090 | 182,696 | 181,312 | 201,282 | 181,312 | (9.9)% |
| 43 | Trans & Training | 63,522 | 98,198 | 72,000 | 72,000 | 36,000 | (50.0)% |
| 45 | Rentals & Leases | 2,896 | — | 3,000 | — | — | n/a |
| 47 | Public Utility Services | 2,727 | 4,444 | 4,444 | 4,600 | 4,444 | (3.4)% |
| 48 | Repairs & Maintenance | 1,921 | 1,322 | 1,000 | 1,000 | 1,000 | — % |
| 49 | Miscellaneous | 144,847 | 133,489 | 120,500 | 120,500 | 63,750 | (47.1)% |
| | Total | 1,076,157 | 1,128,833 | 1,109,831 | 1,272,565 | 1,018,365 | (20.0)% |
| 500 | Intergovernmental Services | | | | | | |
| 51 | Intergov't Prof Services | 1,436,067 | 1,553,419 | 1,475,000 | 1,475,000 | 1,856,000 | 25.8 % |
| Total Expenditures | | $ 3,231,645 | $ 3,410,440 | $ 3,308,670 | $ 3,547,667 | $ 3,512,992 | (1.0)% |

**Police Fleet Debt Service - 871**

This function contains 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.

| 871 | Police Fleet Debt Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 700 | Debt Services Principal | $ 675,801 | $ 699,937 | $ 732,241 | $ 732,241 | $ 769,792 | 5.1 % |
| 800 | Debt Service Int/Other | 113,236 | 89,100 | 56,796 | 56,796 | 19,245 | (66.1)% |
| Total Expenditures | | $ 789,037 | $ 789,037 | $ 789,037 | $ 789,037 | $ 789,037 | — % |

**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.

| | Dedicated Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 31 | Taxes | $ 904,181 | $ 987,543 | $ 1,033,379 | $ 988,505 | $ 1,050,690 | 6.3 % |
| 32 | Licenses & Permits | 26,374 | 29,049 | 26,000 | 28,721 | 30,000 | 4.5 % |
| 33 | Intergovernmental | 706,884 | 755,174 | 810,000 | 920,638 | 931,199 | 1.1 % |
| 34 | Chrgs f/Goods & Svcs | 258,464 | 234,286 | 231,080 | 165,112 | 198,560 | 20.3 % |
| 35 | Non-Court Fines & Forf | 1,676,293 | 2,112,308 | 1,790,632 | 1,765,104 | 1,939,817 | 9.9 % |
| 36 | Miscellaneous Revenues | 3,343 | 592 | 500 | 696 | 500 | (28.2)% |
| Total | | $ 3,575,539 | $ 4,118,952 | $ 3,891,591 | $ 3,868,776 | $ 4,150,766 | 7.3 % |

# *POLICE GRANTS - 152*

***Interim Police Chief*** ***Captain Gary Jones***

**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.

Function(s): 152, 309, 310, 317 & 341.

## AUTHORIZED PERSONNEL

Police Grants fund 1.0 FTE in Legal (017).

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 152 Prosecution | $ 143,749 | $ 154,420 | $ 161,748 | $ 159,877 | $ 173,018 | 8.2 % |
| 309 NARC Investigation | 195,757 | 161,980 | 220,900 | 220,900 | 220,900 | — % |
| 310 GET Unit | — | — | 12,000 | 12,000 | 12,000 | — % |
| 317 Special Operations | 18,511 | — | — | — | — | n/a |
| 341 Communications Operations | — | 10,000 | 12,000 | 12,000 | 12,000 | — % |
| Total | 358,017 | 326,400 | 406,648 | 404,777 | 417,918 | 3.2 % |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | 197,649 | 60,279 | 16,000 | 410,215 | 100,000 | (75.6)% |
| 34 Chrgs f/Goods & Svcs | 80,136 | 79,373 | 80,000 | 80,000 | 80,000 | — % |
| 36 Miscellaneous Revenues | 396,413 | 372,253 | 250,000 | 181,000 | 250,000 | 38.1 % |
| Total | 674,198 | 511,905 | 346,000 | 671,215 | 430,000 | (35.9)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 371,378 | 687,560 | 873,065 | 873,065 | 1,139,503 | 30.5 % |
| Revenues less Expenditures | 316,181 | 185,505 | (60,648) | 266,438 | 12,082 | (95.5)% |
| Ending Balance | $ 687,559 | $ 873,065 | $ 812,417 | $ 1,139,503 | $ 1,151,585 | 1.1 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 203,684 | $ 205,682 | $ 218,044 | $ 218,044 | $ 226,155 | 3.7% |
| 200 Personnel Benefits | 30,211 | 33,782 | 35,674 | 35,674 | 38,832 | 8.9% |
| Sub-Total Salaries & Benefits | 233,895 | 239,464 | 253,718 | 253,718 | 264,987 | 4.4% |
| 300 Operating Supplies | 4,946 | 7,915 | 21,400 | 21,400 | 21,400 | —% |
| 400 Professional Services & Charges | 111,074 | 79,020 | 131,531 | 129,660 | 131,531 | 1.4% |
| 600 Capital Projects | 8,102 | — | — | — | — | n/a |
| Total Expenditures | $ 358,017 | $ 326,399 | $ 406,649 | $ 404,778 | $ 417,918 | 3.2% |

## EXPLANATORY NARRATIVE

**Prosecution - 152**

This account funds 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.

| 152 Prosecution | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 104,643 | $ 112,473 | $ 118,044 | $ 118,044 | $ 126,155 | 6.9% |
| 14 Retire/Term Cashout | 4,022 | 4,500 | — | — | — | n/a |
| Total | 108,665 | 116,973 | 118,044 | 118,044 | 126,155 | 6.9% |
| 200 Benefits | 30,211 | 33,782 | 35,674 | 35,674 | 38,832 | 8.9% |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | — | 209 | 500 | 500 | 500 | —% |
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | — | — | — | 129 | — | |
| 42 Communications | 1,288 | 1,157 | 3,181 | 1,181 | 3,181 | 169.3% |
| 43 Trans & Training | 423 | 843 | 1,100 | 1,100 | 1,100 | —% |
| 49 Miscellaneous | 3,163 | 1,456 | 3,250 | 3,250 | 3,250 | —% |
| Total | 4,874 | 3,456 | 7,531 | 5,660 | 7,531 | 33.1% |
| Total Expenditures | $ 143,750 | $ 154,420 | $ 161,749 | $ 159,878 | $ 173,018 | 8.2% |

**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.

*Account 12 Overtime* - Overtime is primarily used to pay overtime to the City Narcotics Unit officers.

*Account 41 Professional Services* - Funds are budgeted in this line item for professional services such as translation services, auction services, preparing seized vehicles for auction, etc.

| 309 | NARC Investigation | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 12 | Overtime | $ 76,508 | $ 88,709 | $ 100,000 | $ 100,000 | $ 100,000 | —% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 115 | 281 | 14,400 | 14,400 | 14,400 | —% |
| 32 | Fuel | 4,830 | 7,425 | 6,500 | 6,500 | 6,500 | —% |
| | Total | 4,945 | 7,706 | 20,900 | 20,900 | 20,900 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 106,201 | 65,564 | 100,000 | 100,000 | 100,000 | —% |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | 8,102 | — | — | — | — | n/a |
| Total Expenditures | | $ 195,756 | $ 161,979 | $ 220,900 | $ 220,900 | $ 220,900 | —% |

**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.

| 310 | GET Unit | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ — | $ — | $ 12,000 | $ 12,000 | $ 12,000 | —% |

**Special Operations - 317**

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

| 317 | Special Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 12 | Overtime | $ 18,511 | $ — | $ — | $ — | $ — | n/a |

**Communications Operations - 341**

Transfers to Public Safety Communications for dispatch services for the narcotics unit are accounted for in the line item.

| 341 | Communications Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ — | $ 10,000 | $ 12,000 | $ 12,000 | $ 12,000 | —% |

**Revenue**

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

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 371,378 | $ 687,560 | $ 873,065 | $ 873,065 | $ 1,139,503 | 30.5 % |
| 33 | Intergovernmental | 197,649 | 60,279 | 16,000 | 410,215 | 100,000 | (75.6)% |
| 34 | Chrgs f/Goods & Svcs | 80,136 | 79,373 | 80,000 | 80,000 | 80,000 | — % |
| 36 | Miscellaneous Revenues | 396,413 | 372,253 | 250,000 | 181,000 | 250,000 | 38.1 % |
| Total | | $ 1,045,576 | $ 1,199,465 | $ 1,219,065 | $ 1,544,280 | $ 1,569,503 | 1.6 % |

# *LAW & JUSTICE CAPITAL - 333*

***Interim Police Chief*** ***Captain Gary Jones***

**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.

Function(s): 156, 301, 310, 311 & 319.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 301 Police Operations | $ 384,167 | $ 638,550 | $ 650,000 | $ 603,875 | $ 540,000 | (10.6)% |
| 311 Crime Prevention | 12,295 | 11,333 | — | — | — | n/a |
| 318 Law & Justice Facility | 12,361 | — | — | — | — | n/a |
| 319 Administration | 59,970 | 173,211 | 45,000 | 30,000 | 30,000 | — % |
| Total | 468,793 | 823,094 | 695,000 | 633,875 | 570,000 | (10.1)% |
| **Object/Type** | | | | | | |
| 31 Taxes | 259,175 | 261,319 | 211,266 | 223,734 | 376,200 | 68.1 % |
| 33 Intergovernmental | 34,448 | — | — | 12,000 | — | n/a |
| 36 Miscellaneous Revenues | 288 | 25,361 | 250 | 250 | 250 | — % |
| 39 Other Financing Sources | 9,471 | 17,725 | 10,000 | 11,309 | 10,000 | (11.6)% |
| Transfers In | 206,500 | 214,426 | 310,000 | 310,000 | 200,000 | (35.5)% |
| Total | 509,882 | 518,831 | 531,516 | 557,293 | 586,450 | 5.2 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 740,305 | 781,394 | 477,133 | 477,133 | 400,551 | (16.1)% |
| Revenues less Expenditures | 41,089 | (304,263) | (163,484) | (76,582) | 16,450 | (121.5)% |
| Ending Balance | $ 781,394 | $ 477,131 | $ 313,649 | $ 400,551 | $ 417,001 | 4.1 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | $ 22,387 | $ 228,387 | $ 200,000 | $ 163,000 | $ 265,000 | 62.6 % |
| 400 Professional Services & Charges | 85,221 | 60,947 | 35,000 | 25,000 | 30,000 | 20.0 % |
| 600 Capital Projects | 361,184 | 533,759 | 460,000 | 445,875 | 275,000 | (38.3)% |
| Total Expenditures | $ 468,792 | $ 823,093 | $ 695,000 | $ 633,875 | $ 570,000 | (10.1)% |

## EXPLANATORY NARRATIVE

### Criminal Justice Sales Tax 0.3% - 301

This line item 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.

| 156/301 | Criminal Justice Sales Tax 0.3% | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 35 | Small Tools & Equip | $ 651 | $ 153,808 | $ 120,000 | $ 98,000 | $ 120,000 | 22.4% |

### Police Operations - 301

This line item primarily accounts for the purchase of new patrol cars, equipment and technology for police vehicles and special and technical equipment used by SWAT.

| 301 | Police Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 35 | Small Tools & Equip | $ 8,617 | $ 63,246 | $ 60,000 | $ 60,000 | $ 145,000 | 141.7 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 27 | — | — | — | — | n/a |
| 48 | Repairs & Maintenance | 13,687 | 5,723 | 10,000 | — | — | n/a |
| | Total | 13,714 | 5,723 | 10,000 | — | — | n/a |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | 361,184 | 415,773 | 460,000 | 445,875 | 275,000 | (38.3)% |
| Total Expenditures | | $ 383,515 | $ 484,742 | $ 530,000 | $ 505,875 | $ 420,000 | (17.0)% |

### Crime Prevention - 311

Expenditures from grant funds for special projects or programs related to Crime Prevention funded by a JAG grant are included in this line item.

| 311 | Crime Prevention | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 35 | Small Tools & Equip | $ 12,295 | $ 11,333 | $ — | $ — | $ — | n/a |

### Crime Prevention - 318

This line item paid for upgrades to the Law and Justice Center in 2016.

| 318 | Crime Prevention | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 48 | Repairs & Maintenance | $ 12,361 | $ — | $ — | $ — | $ — | 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.

| 319 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 35 | Small Tools & Equip | $ 823 | $ — | $ 20,000 | $ 5,000 | $ — | (100.0)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 59,146 | 55,225 | 25,000 | 25,000 | 30,000 | 20.0 % |
| 600 | Capital Outlay | | | | | | |
| 65 | Construction Projects | — | 117,986 | — | — | — | n/a |
| Total Expenditures | | $ 59,969 | $ 173,211 | $ 45,000 | $ 30,000 | $ 30,000 | — % |

**Revenue**

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

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 740,305 | $ 781,394 | $ 477,133 | $ 477,133 | $ 400,551 | (16.1)% |
| 31 | Taxes | 259,175 | 261,319 | 211,266 | 223,734 | 376,200 | 68.1 % |
| 33 | Intergovernmental | 34,448 | — | — | 12,000 | — | n/a |
| 36 | Miscellaneous Revenues | 288 | 25,361 | 250 | 250 | 250 | — % |
| 39 | Other Financing Sources | 9,471 | 17,725 | 10,000 | 11,309 | 10,000 | (11.6)% |
| | Transfers In | 206,500 | 214,426 | 310,000 | 310,000 | 200,000 | (35.5)% |
| Total | | $ 1,250,187 | $ 1,300,225 | $ 1,008,649 | $ 1,034,426 | $ 987,001 | (4.6)% |

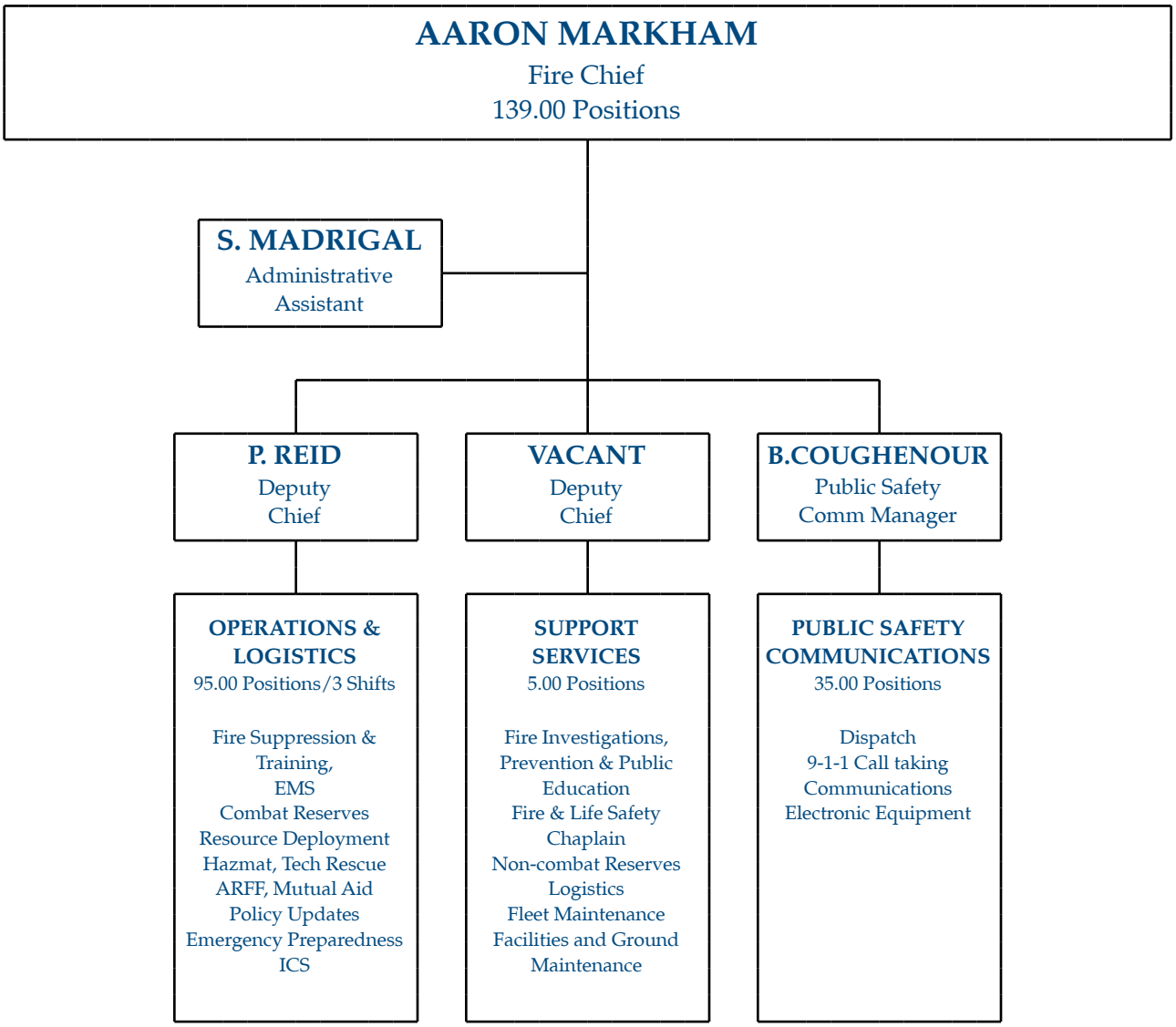
# *FIRE*

| Title | Function*/Fund |
|---|---|
| Fire | 320* |
| Emergency Services | 150 |
| Public Safety Communications | 151 |
| Fire Capital | 332 |

* General Fund Department

# *FIRE*

Organizational Chart as of January 1, 2019



# *FIRE - 320*

**GENERAL FUND**

*Fire Chief* *Aaron Markham*

**DEFINITION**

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

Fire fees were adopted into the 2019 budget for services provided by the Fire department to cover items such special event stand-by Firefighters, fire and rescue vehicles, and equipment.

Function(s): 321, 322, 323, 325, 329, 331, 337, 829, 869 & 870.

## PERFORMANCE STATISTICS

| Auxiliary | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Fire | 466 | 453 | 588 | 635 |
| Rupture/Explosions | 15 | 12 | 7 | 8 |
| Hazardous Condition | 184 | 195 | 142 | 153 |
| Service Call | 863 | 967 | 909 | 981 |
| Good Intent (response to report of fire/other hazardous conditions) | 1,120 | 1,161 | 1,216 | 1,313 |
| False Call | 522 | 602 | 522 | 563 |
| Other (miscellaneous request for service) | 19 | 30 | 25 | 27 |
| EMS/Rescue | 6,129 | 6,270 | 6,232 | 6,730 |
| Total | 9,318 | 9,690 | 9,641 | 10,410 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1180 | Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| 4420 | Fire Code Inspector | 3.00 | 3.00 | 3.00 | 3.00 |
| 6321 | Firefighter [1] | 63.00 | 63.00 | 63.00 | 66.00 |
| 6323 | Fire Lieutenant (Shift) | 17.00 | 17.00 | 17.00 | 17.00 |
| 6325 | Fire Captain (Shift) | 7.00 | 7.00 | 7.00 | 7.00 |
| 6330 | Fire Shift Commander | 3.00 | 3.00 | 3.00 | 3.00 |
| 6343 | Public Education Captain [2] | 1.00 | 1.00 | 1.00 | 0.00 |
| 6351 | Fire Training Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| 6352 | Fire Training Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| 6380 | Deputy Fire Chief | 2.00 | 2.00 | 2.00 | 2.00 |
| 6441 | Fire Office Assistant [2] | 1.00 | 1.00 | 1.00 | 0.00 |
| 6701 | Emergency Management Specialist [3] | 1.00 | 1.00 | 0.00 | 0.00 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 8225 | Fire Mechanic I [4] | 0.00 | 0.00 | 1.00 | 1.00 |
| 8230 | Fire Mechanic II [4][5] | 1.00 | 2.00 | 1.00 | 1.00 |
| 16101 | Administrative Assistant to the Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [6] | | 103.00 | 104.00 | 103.00 | 104.00 |

(1) 3 Firefighters were added mid-year 2018 due to the acquisition of a grant.
(2) One Public Education Captain and one Fire Office Assistant position were deleted in 2019 due to budget restraints.
(3) The Emergency Management Specialist position was deleted in 2018 due to the City re-enrolling in the County program.
(4) Maintenance Mechanic classification changed to Fire Mechanic I and Fire Mechanic II in 2018 due to a reorganization.
(5) One Fire Mechanic was added in 2017 to help with additional vehicle maintenance needs.
(6) 9.00 FTE's are funded by Emergency Services (150).

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 321 Reserves | $ 18,506 | $ 38,933 | $ 43,400 | $ 18,550 | $ — | (100.0)% |
| 322 Fire Suppression | 10,299,193 | 11,323,145 | 11,642,010 | 11,922,777 | 12,533,851 | 5.1 % |
| 323 Investigations | 200,223 | 248,204 | 289,579 | 291,233 | 301,360 | 3.5 % |
| 325 Training | 245,767 | 274,983 | 565,505 | 394,301 | 65,500 | (83.4)% |
| 329 Administration - Capital | 884,377 | 893,097 | 924,404 | 861,862 | 759,990 | (11.8)% |
| 331 Suppression Facilities | 240,956 | 250,774 | 314,798 | 303,062 | 309,803 | 2.2 % |
| 337 Emergency Preparedness | 173,418 | 210,799 | 105,090 | 93,000 | 93,000 | — % |
| 829 Debt - Vehicles | 69,959 | 69,959 | 69,959 | 69,959 | 69,959 | — % |
| 869 Debt - Fire Apparatus | 39,216 | 39,216 | 39,216 | 39,216 | 39,216 | — % |
| 870 Debt - SCBA | 86,898 | 86,898 | 86,898 | 86,898 | 86,898 | — % |
| Total | $ 12,258,513 | $ 13,436,008 | $ 14,080,859 | $ 14,080,858 | $ 14,259,577 | 1.3 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 8,832,857 | $ 9,243,025 | $ 9,847,341 | $ 9,890,004 | $ 9,882,923 | (0.1)% |
| 200 Personnel Benefits | 2,358,018 | 2,665,127 | 2,676,992 | 2,644,096 | 2,889,934 | 9.3 % |
| Sub-Total Salaries & Benefits | 11,190,875 | 11,908,152 | 12,524,333 | 12,534,100 | 12,772,857 | 1.9 % |
| 300 Operating Supplies | 303,859 | 363,209 | 288,900 | 282,000 | 258,400 | (8.4)% |
| 400 Professional Services & Charges | 567,707 | 968,574 | 1,071,554 | 1,068,687 | 1,032,248 | (3.4)% |
| 700 Debt Service - Principal | 159,019 | 165,228 | 172,631 | 172,631 | 180,782 | 4.7 % |
| 800 Debt Service - Interest | 37,053 | 30,845 | 23,442 | 23,442 | 15,290 | (34.8)% |
| Total Expenditures | $ 12,258,513 | $ 13,436,008 | $ 14,080,860 | $ 14,080,860 | $ 14,259,577 | 1.3 % |

**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. That contractual bargaining agreement expired December 31, 2017, and negotiations on a new agreement are currently underway.

**Reserves - 321**

The "Combat" and "Non-Combat" reserve program was eliminated in 2019 due to budget constraints.

| 321 | Reserves | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 10,270 | $ 8,697 | $ — | $ 10,000 | $ — | (100.0)% |
| 200 | Benefits | 3,655 | 29,675 | 30,700 | 7,350 | — | (100.0)% |
| 300 | Operating Supplies | | | | | | |
| 35 | Small Tools & Equip | 4,460 | 541 | 1,500 | 500 | — | (100.0)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | — | 200 | 200 | — | (100.0)% |
| 49 | Miscellaneous | 121 | 20 | 11,000 | 500 | — | (100.0)% |
| | Total | 121 | 20 | 11,200 | 700 | — | (100.0)% |
| Total Expenditures | | $ 18,506 | $ 38,933 | $ 43,400 | $ 18,550 | $ — | (100.0)% |

**Fire Suppression - 322**

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

*Account 13 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 14 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. Also included in this account is the cashout of accrued leave balances when an employee leaves the City.

| 322 | Fire Suppression | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 7,025,142 | $ 7,196,619 | $ 7,769,489 | $ 7,769,489 | $ 8,122,653 | 4.5 % |
| 12 | Overtime | 343,480 | 489,852 | 420,000 | 620,000 | 548,600 | (11.5)% |
| 13 | Special Pay | 111,047 | 103,628 | 101,430 | 105,000 | 113,544 | 8.1 % |
| 14 | Retire/Term Cashout | 360,655 | 416,280 | 260,000 | 307,151 | 320,000 | 4.2 % |
| | Total | 7,840,324 | 8,206,379 | 8,550,919 | 8,801,640 | 9,104,797 | 3.4 % |
| 200 | Benefits | 2,087,169 | 2,325,354 | 2,273,664 | 2,264,164 | 2,626,660 | 16.0 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 122,638 | 140,516 | 120,000 | 120,000 | 114,000 | (5.0)% |
| 32 | Fuel | 50,364 | 58,640 | 50,000 | 62,000 | 55,000 | (11.3)% |
| 35 | Small Tools & Equip | 58,260 | 60,612 | 61,200 | 53,200 | 49,700 | (6.6)% |
| | Total | 231,262 | 259,768 | 231,200 | 235,200 | 218,700 | (7.0)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 663 | 385,310 | 448,028 | 448,028 | 447,728 | (0.1)% |
| 42 | Communications | 17,638 | 21,426 | 17,500 | 17,620 | 16,500 | (6.4)% |
| 44 | Taxes & Assessments | — | — | 100 | 100 | 100 | — % |
| 45 | Rentals & Leases | 2,854 | 3,193 | 3,000 | 1,500 | 1,500 | — % |
| 47 | Public Utility Services | 87,673 | 96,375 | 91,500 | 93,546 | 98,050 | 4.8 % |
| 48 | Repairs & Maintenance | 15,169 | 14,974 | 17,500 | 16,980 | 11,567 | (31.9)% |
| 49 | Miscellaneous | 16,441 | 10,368 | 8,600 | 44,000 | 8,250 | (81.3)% |
| | Total | 140,438 | 531,646 | 586,228 | 621,774 | 583,695 | (6.1)% |
| Total Expenditures | | $ 10,299,193 | $ 11,323,147 | $ 11,642,011 | $ 11,922,778 | $ 12,533,852 | 5.1 % |

**Investigation - 323**

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 function that funds the Fire Inspectors.

Account 12 Overtime - Overtime is primarily due to fire inspections conducted at special events.

| 323 | Investigation | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 129,138 | $ 157,661 | $ 184,476 | $ 184,476 | $ 189,028 | 2.5 % |
| 12 | Overtime | 7,162 | 9,936 | 8,500 | 8,500 | 9,000 | 5.9 % |
| 13 | Special Pay | 1,587 | 2,347 | 2,000 | 3,600 | 3,765 | 4.6 % |
| 14 | Retire/Term Cashout | 1,091 | — | — | — | — | |
| | Total | 138,978 | 169,944 | 194,976 | 196,576 | 201,793 | 2.7 % |
| 200 | Benefits | 55,178 | 76,684 | 81,376 | 81,330 | 88,467 | 8.8 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 436 | 972 | 1,500 | 1,500 | 1,500 | — % |
| 35 | Small Tools & Equip | 1,743 | 151 | 4,400 | 4,400 | 3,000 | (31.8)% |
| | Total | 2,179 | 1,123 | 5,900 | 5,900 | 4,500 | (23.7)% |

| 323 | Investigation | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | 205 | 3,000 | 3,100 | 3,000 | (3.2)% |
| 42 | Communications | 275 | 148 | 226 | 226 | 300 | 32.7 % |
| 43 | Trans & Training | — | — | 2,500 | 2,500 | 2,500 | — % |
| 49 | Miscellaneous | 3,612 | 100 | 1,600 | 1,600 | 800 | (50.0)% |
| | Total | 3,887 | 453 | 7,326 | 7,426 | 6,600 | (11.1)% |
| Total Expenditures | | $ 200,222 | $ 248,204 | $ 289,578 | $ 291,232 | $ 301,360 | 3.5 % |

**Training - 325**

This function is used to fund initial and ongoing professional development in multi-discipline curriculum that supports YFD's core mission. The Public Education Captain funded in this function was deleted in 2019 due to budget constraints.

*Account 41 Professional Services* - This account provides for the Tri-County HazMat Team fee, ARFF training requirements, outside instructors, and all schools and classes that Yakima Firefighters attend.

| 325 | Training | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 117,665 | $ 121,431 | $ 361,787 | $ 202,584 | $ — | (100.0)% |
| 12 | Overtime | 8,624 | 27,014 | 25,000 | 25,000 | — | (100.0)% |
| 13 | Special Pay | — | 410 | 1,814 | 1,814 | — | (100.0)% |
| 14 | Retire/Term Cashout | 423 | 434 | 2,000 | 2,000 | — | (100.0)% |
| | Total | 126,712 | 149,289 | 390,601 | 231,398 | — | (100.0)% |
| 200 | Benefits | 26,776 | 36,295 | 88,637 | 88,637 | — | (100.0)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 24,563 | 22,409 | 19,300 | 19,300 | 18,700 | (3.1)% |
| 35 | Small Tools & Equip | 7,479 | 4,956 | 5,000 | 5,000 | 4,500 | (10.0)% |
| | Total | 32,042 | 27,365 | 24,300 | 24,300 | 23,200 | (4.5)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 25,653 | 22,507 | 25,000 | 25,000 | 25,000 | — % |
| 42 | Communications | 367 | 370 | 566 | 566 | 400 | (29.3)% |
| 43 | Trans & Training | 2,200 | 2,601 | 5,000 | 5,000 | 2,500 | (50.0)% |
| 49 | Miscellaneous | 32,017 | 36,555 | 31,400 | 19,400 | 14,400 | (25.8)% |
| | Total | 60,237 | 62,033 | 61,966 | 49,966 | 42,300 | (15.3)% |
| Total Expenditures | | $ 245,767 | $ 274,982 | $ 565,504 | $ 394,301 | $ 65,500 | (83.4)% |

**Administration - 329**

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

*Account 41 Professional Services* - This line item includes consultants and legal advisors. Also included in this account is the internal transfer to the Risk Management fund.

| 329 | Administration - Capital | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 516,176 | $ 437,449 | $ 525,549 | $ 378,500 | $ 410,569 | 8.5 % |
| 12 | Overtime | 65 | 1,543 | 2,000 | — | 1,000 | n/a |
| 14 | Retire/Term Cashout | 13,760 | 82,886 | 23,000 | 118,430 | 1,200 | (99.0)% |
| | Total | 530,001 | 521,878 | 550,549 | 496,930 | 412,769 | (16.9)% |
| 200 | Benefits | 125,168 | 122,467 | 130,341 | 130,341 | 105,844 | (18.8)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 10,748 | 10,743 | 10,000 | 5,000 | 4,000 | (20.0)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 177,945 | 185,445 | 194,271 | 188,271 | 198,927 | 5.7 % |
| 42 | Communications | 29,460 | 28,572 | 28,344 | 21,421 | 27,400 | 27.9 % |
| 43 | Trans & Training | 895 | 395 | 1,000 | 1,000 | 500 | (50.0)% |
| 45 | Rentals & Leases | 3,310 | 3,310 | 3,300 | 3,300 | 3,000 | (9.1)% |
| 48 | Repairs & Maintenance | — | 1,312 | 1,000 | 1,000 | 1,000 | — % |
| 49 | Miscellaneous | 6,851 | 18,977 | 5,600 | 14,600 | 6,550 | (55.1)% |
| | Total | 218,461 | 238,011 | 233,515 | 229,592 | 237,377 | 3.4 % |
| Total Expenditures | | $ 884,378 | $ 893,099 | $ 924,405 | $ 861,863 | $ 759,990 | (11.8)% |

**Suppression Facilities - 331**

Suppression Facilities supports department wide functions that in turn support the core mission of the department. As of 2018, two full-time Maintenance Mechanics are funded in this function.

*Account 12 Overtime* - This line item is maintained to fund the overtime caused by extra hours worked for Fire Department vehicle maintenance.

*Account 48 Repairs and Maintenance* - This line item is used for repairs and maintenance to the stations.

| 331 | Suppression Facilities | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 107,237 | $ 88,338 | $ 154,796 | $ 148,960 | $ 158,065 | 6.1 % |
| 12 | Overtime | 2,798 | 2,835 | 3,000 | 2,000 | 3,000 | 50.0 % |
| 14 | Retire/Term Cashout | 2,412 | 2,471 | 2,500 | 2,500 | 2,500 | — % |
| | Total | 112,447 | 93,644 | 160,296 | 153,460 | 163,565 | 6.6 % |
| 200 | Benefits | 37,440 | 48,328 | 72,273 | 72,273 | 68,962 | (4.6)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 7,250 | 1,063 | 1,000 | 1,000 | 1,000 | — % |
| 35 | Small Tools & Equip | 8,881 | 15,813 | 15,000 | 10,100 | 7,000 | (30.7)% |
| | Total | 16,131 | 16,876 | 16,000 | 11,100 | 8,000 | (27.9)% |

| 331 | Suppression Facilities | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | 1,574 | 2,033 | 1,547 | 1,547 | 1,750 | 13.1 % |
| 47 | Public Utility Services | 12,169 | 13,614 | 17,232 | 17,232 | 17,301 | 0.4 % |
| 48 | Repairs & Maintenance | 60,981 | 76,129 | 47,000 | 47,000 | 50,000 | 6.4 % |
| 49 | Miscellaneous | 215 | 150 | 450 | 450 | 225 | (50.0)% |
| | Total | 74,939 | 91,926 | 66,229 | 66,229 | 69,276 | 4.6 % |
| Total Expenditures | | $ 240,957 | $ 250,774 | $ 314,798 | $ 303,062 | $ 309,803 | 2.2 % |

**Emergency Preparedness - 337**

In 2018, the City of Yakima rejoined the Yakima Valley Office of Emergency Management for emergency preparedness.

*Account 41 Professional Services* - This line item pays for the services of the Office of Emergency Management.

| 337 | Emergency Preparedness | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 73,617 | $ 78,581 | $ — | $ — | $ — | n/a |
| 12 | Overtime | — | 3,311 | — | — | — | n/a |
| 13 | Special Pay | 509 | 754 | — | — | — | n/a |
| 14 | Retire/Term Cashout | — | 10,549 | — | — | — | n/a |
| | Total | 74,126 | 93,195 | — | — | — | n/a |
| 200 | Benefits | 22,632 | 26,325 | — | — | — | n/a |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 2,350 | 1,995 | — | — | — | n/a |
| 32 | Fuel | 115 | 48 | — | — | — | n/a |
| 35 | Small Tools & Equip | 4,572 | 44,751 | — | — | — | n/a |
| | Total | 7,037 | 46,794 | — | — | — | n/a |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 28,354 | 31,995 | 105,090 | 93,000 | 93,000 | —% |
| 43 | Trans & Training | — | 138 | — | — | — | n/a |
| 49 | Miscellaneous | 41,270 | 12,353 | — | — | — | n/a |
| | Total | 69,624 | 44,486 | 105,090 | 93,000 | 93,000 | —% |
| Total Expenditures | | $ 173,419 | $ 210,800 | $ 105,090 | $ 93,000 | $ 93,000 | —% |

**Fire Truck Debt Service - 829**

This function contains the debt service related to the 2011 ten year lease/purchase of 2 fire apparatus through the Washington State Local Option Capital Asset Lending (LOCAL) program.

| 829 | Fire Truck Debt Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 700 | Debt Services Principal | $ 57,501 | $ 59,801 | $ 62,193 | $ 62,193 | $ 64,681 | 4.0 % |
| 800 | Debt Service Int/Other | 12,458 | 10,158 | 7,766 | 7,766 | 5,278 | (32.0)% |
| Total Expenditures | | $ 69,959 | $ 69,959 | $ 69,959 | $ 69,959 | $ 69,959 | — % |

**Fire Apparatus Debt Service - 869**

This function contains the debt service related to the 2013 purchase of 1 Fire apparatus through the Washington State Local Option Capital Asset Lending (LOCAL) program.

| 869 | Fire Apparatus Debt Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 700 | Debt Services Principal | $ 27,091 | $ 28,341 | $ 29,795 | $ 29,795 | $ 31,323 | 5.1 % |
| 800 | Debt Service Int/Other | 12,125 | 10,874 | 9,421 | 9,421 | 7,893 | (16.2)% |
| Total Expenditures | | $ 39,216 | $ 39,215 | $ 39,216 | $ 39,216 | $ 39,216 | — % |

**Fire SCBA Debt Service - 870**

This function contains the debt service related to the purchase of Self Contained Breathing Apparatus (SCBA) through the Washington State Local Option Capital Asset Lending (LOCAL) program.

| 870 | Fire SCBA Debt Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 700 | Debt Services Principal | $ 74,427 | $ 77,086 | $ 80,643 | $ 80,643 | $ 84,779 | 5.1 % |
| 800 | Debt Service Int/Other | 12,471 | 9,813 | 6,255 | 6,255 | 2,119 | (66.1)% |
| Total Expenditures | | $ 86,898 | $ 86,899 | $ 86,898 | $ 86,898 | $ 86,898 | — % |

**Dedicated Revenue**

Revenues consist mainly of revenues from the Safer Grant and Union Gap fire protection services. The EMPG grant is in the IT Revenues.

| | Dedicated Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 33 | Intergovernmental | $ 129,467 | $ 189,106 | $ 260,856 | $ 37,602 | $ 173,066 | 360.3% |
| 34 | Chrgs f/Goods & Svcs | 1,234,224 | 1,479,323 | 1,745,297 | 1,815,525 | 1,938,305 | 6.8% |
| 36 | Miscellaneous Revenues | 28,927 | — | — | — | — | n/a |
| Total | | $ 1,392,618 | $ 1,668,429 | $ 2,006,153 | $ 1,853,127 | $ 2,111,371 | 13.9% |

# *EMERGENCY SERVICES - 150*

*Fire Chief* *Aaron Markham*

**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 County-wide EMS levy passed for 10 year renewal in November 2015.

Function(s): 322 & 327.

## AUTHORIZED PERSONNEL

There are 9.00 Emergency Services FTE's in the Fire Fund (320). Performance Statistics for this fund are found within the Fire narrative.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 322 Fire Suppression & EMS | $ 1,163,427 | $ 1,142,057 | $ 1,128,326 | $ 1,101,853 | $ 1,073,641 | (2.6)% |
| 327 Emergency Services | 209,833 | 283,679 | 283,281 | 283,281 | 284,188 | 0.3 % |
| Total | 1,373,260 | 1,425,736 | 1,411,607 | 1,385,134 | 1,357,829 | (2.0)% |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | 1,316,738 | 1,384,865 | 1,388,935 | 1,388,935 | 1,412,509 | 1.7 % |
| 36 Miscellaneous Revenues | 299 | 294 | 300 | 300 | 300 | — % |
| Total | 1,317,037 | 1,385,159 | 1,389,235 | 1,389,235 | 1,412,809 | 1.7 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 203,162 | 146,939 | 106,362 | 106,362 | 110,463 | 3.9 % |
| Revenues less Expenditures | (56,223) | (40,577) | (22,372) | 4,101 | 54,980 | n/a |
| Ending Balance | $ 146,939 | $ 106,362 | $ 83,990 | $ 110,463 | $ 165,443 | 49.8 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 937,544 | $ 899,407 | $ 889,017 | $ 862,545 | $ 824,805 | (4.4)% |
| 200 Personnel Benefits | 225,882 | 242,650 | 239,309 | 239,309 | 248,836 | 4.0 % |
| Sub-Total Salaries & Benefits | 1,163,426 | 1,142,057 | 1,128,326 | 1,101,854 | 1,073,641 | (2.6)% |
| 300 Operating Supplies | 78,230 | 41,912 | 72,000 | 72,000 | 72,000 | — % |
| 400 Professional Services & Charges | 31,603 | 41,767 | 36,281 | 36,281 | 37,188 | 2.5 % |
| Transfers | 100,000 | 200,000 | 175,000 | 175,000 | 175,000 | — % |
| Total Expenditures | $ 1,373,259 | $ 1,425,736 | $ 1,411,607 | $ 1,385,135 | $ 1,357,829 | (2.0)% |

## EXPLANATORY NARRATIVE

**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 12 Overtime* - Overtime is primarily due to manpower shortages.

*Account 13 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.

| 322 Fire Suppression & EMS | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 796,823 | $ 806,876 | $ 796,489 | $ 765,016 | $ 726,793 | (5.0)% |
| 12 Overtime | 95,832 | 55,639 | 50,000 | 50,000 | 65,000 | 30.0 % |
| 13 Special Pay | 13,613 | 11,978 | 15,528 | 15,528 | 6,013 | (61.3)% |
| 14 Retire/Term Cashout | 31,276 | 24,914 | 27,000 | 32,000 | 27,000 | (15.6)% |
| Total | 937,544 | 899,407 | 889,017 | 862,544 | 824,806 | (4.4)% |
| 200 Benefits | 225,882 | 242,650 | 239,309 | 239,309 | 248,836 | 4.0 % |
| Total Expenditures | $ 1,163,426 | $ 1,142,057 | $ 1,128,326 | $ 1,101,853 | $ 1,073,642 | (2.6)% |

**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 41 Professional Services* - This line is for liability insurance.

*Transfers Out* - This line item supports a capital transfer and a transfer to Public Safety Communications.

| 327 | Emergency Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 35,280 | $ 30,061 | $ 36,000 | $ 36,000 | $ 37,000 | 2.8 % |
| 35 | Small Tools & Equip | 42,950 | 11,851 | 36,000 | 36,000 | 35,000 | (2.8)% |
| | Total | 78,230 | 41,912 | 72,000 | 72,000 | 72,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 31,603 | 41,767 | 36,281 | 36,281 | 37,188 | 2.5 % |
| | Transfers Out | 100,000 | 200,000 | 100,000 | 100,000 | 100,000 | — % |
| | Vehicle Replacement | — | — | 75,000 | 75,000 | 75,000 | — % |
| Total Expenditures | | $ 209,833 | $ 283,679 | $ 283,281 | $ 283,281 | $ 284,188 | 0.3 % |

**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.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 203,162 | $ 146,939 | $ 106,362 | $ 106,362 | $ 110,463 | 3.9% |
| 33 | Intergovernmental | 1,316,738 | 1,384,865 | 1,388,935 | 1,388,935 | 1,412,509 | 1.7% |
| 36 | Miscellaneous Revenues | 299 | 294 | 300 | 300 | 300 | —% |
| Total | | $ 1,520,199 | $ 1,532,098 | $ 1,495,597 | $ 1,495,597 | $ 1,523,272 | 1.9% |

# *PUBLIC SAFETY COMMUNICATIONS - 151/153/154*

*Fire Chief* — *Aaron Markham*
*Public Safety Manager* — *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.

Function(s): 340, 341, 343, 344, 348, 349, 874 & 875.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1274 | Public Safety Communications Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 6410 | 9-1-1 Call Taker | 15.00 | 15.00 | 15.00 | 15.00 |
| 6412 | Public Safety Dispatcher | 12.00 | 12.00 | 12.00 | 12.00 |
| 6415 | Public Safety Comm. Supervisor (1) | 5.00 | 6.00 | 6.00 | 6.00 |
| 17101 | Public Safety Asst. Comm. Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 18101 | Communications Division Office Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel | | 35.00 | 36.00 | 36.00 | 36.00 |

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

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 340 Criminal Justice Sales Tax .3% | $ 143,772 | $ 167,394 | $ 177,794 | $ 177,794 | $ 195,154 | 9.8 % |
| 341 Communications Operators | 1,216,768 | 1,332,189 | 1,524,279 | 1,354,270 | 1,441,329 | 6.4 % |
| 343 911 Call Takers Enhanced | 1,391,106 | 1,641,334 | 1,796,305 | 1,811,758 | 2,058,207 | 13.6 % |
| 344 911 Call Takers Operations | 320,650 | 124,834 | 180,372 | 180,372 | 93,859 | (48.0)% |
| 348 911 Call Takers Administration | 147,481 | 160,156 | 158,762 | 164,325 | 178,343 | 8.5 % |
| 349 Communications Administration | 160,698 | 167,094 | 174,029 | 171,160 | 185,241 | 8.2 % |
| 874 Debt Service Communications Ctr | 4,320 | 6,495 | 156,495 | 156,495 | 156,495 | — % |
| 875 Debt Service Communications Ctr | 120,850 | 118,900 | 121,950 | 121,950 | 121,950 | — % |
| Total | 3,505,645 | 3,718,396 | 4,289,986 | 4,138,124 | 4,430,578 | 7.1 % |

## BUDGET SUMMARY

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 31 Taxes | 174,712 | 175,678 | 203,437 | 206,285 | 206,285 | — % |
| 33 Intergovernmental | 2,302,938 | 3,410,148 | 3,936,184 | 3,936,184 | 3,901,855 | (0.9)% |
| 34 Chrgs f/Goods & Svcs | 20 | 80 | 50 | 50 | 50 | — % |
| 36 Miscellaneous Revenues | 5,073 | 1,511 | 1,550 | 1,550 | 1,550 | — % |
| Transfers In | 1,480,000 | 200,000 | 100,000 | 100,000 | 100,000 | — % |
| Total | 3,962,743 | 3,787,417 | 4,241,221 | 4,244,069 | 4,209,740 | (0.8)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | (361,269) | 95,829 | 164,849 | 164,849 | 270,793 | 64.3 % |
| Revenues less Expenditures | 457,098 | 69,021 | (48,765) | 105,945 | (220,838) | (308.4)% |
| Ending Balance | $ 95,829 | $ 164,850 | $ 116,084 | $ 270,794 | $ 49,955 | (81.6)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 2,093,347 | $ 2,192,596 | $ 2,405,224 | $ 2,415,667 | $ 2,512,235 | 4.0 % |
| 200 Personnel Benefits | 844,489 | 945,946 | 1,159,329 | 981,571 | 1,140,005 | 16.1 % |
| Sub-Total Salaries & Benefits | 2,937,836 | 3,138,542 | 3,564,553 | 3,397,238 | 3,652,240 | 7.5 % |
| 300 Operating Supplies | 11,516 | 24,823 | 9,500 | 9,500 | 9,700 | 2.1 % |
| 400 Professional Services & Charges | 431,124 | 429,637 | 437,488 | 452,941 | 490,193 | 8.2 % |
| 700 Debt Service - Principal | 65,000 | 65,000 | 220,000 | 220,000 | 220,000 | — % |
| 800 Debt Service - Interest | 60,170 | 60,395 | 58,445 | 58,445 | 55,645 | (4.8)% |
| Total Expenditures | $ 3,505,646 | $ 3,718,397 | $ 4,289,986 | $ 4,138,124 | $ 4,427,778 | 7.0 % |

### EXPLANATORY NARRATIVE

151 is the primary fund group, within 151 SU343, SU344 and SU349 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. The E911 excise tax that is received from the residents in the county provides the division with the financial resources needed to meet the demands of providing and sustaining E911 services within Yakima County and the City of Yakima.

154 is the primary fund group and 153 is a revenue fund that is funded through the crime justice tax. Within this fund there are two service units that support the radio dispatch operations. Fund group 153 has one function that is resourced from revenue received through the 0.3% Criminal Justice Fund Sales Tax and used directly to fund two FTE dispatch positions. SU341 and SU349 support police and fire dispatch operations, in addition to general funds generated through the City of Yakima, this function also receives revenue through dispatch service contracts from external police and fire protection districts.

**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 Criminal Justice fund, account 340, 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.

| 340 | Criminal Justice Sales Tax .3% | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 89,382 | $ 98,938 | $ 115,190 | $ 115,190 | $ 118,864 | 3.2% |
| 12 | Overtime | 7,484 | 9,808 | 9,000 | 9,000 | 9,000 | —% |
| 13 | Special Pay | 1,255 | 407 | 600 | 600 | 600 | —% |
| 14 | Retire/Term Cashout | 2,921 | — | — | — | — | n/a |
| | Total | 101,042 | 109,153 | 124,790 | 124,790 | 128,464 | 2.9% |
| 200 | Benefits | 42,731 | 58,241 | 53,004 | 53,004 | 66,690 | 25.8% |
| Total Expenditures | | $ 143,773 | $ 167,394 | $ 177,794 | $ 177,794 | $ 195,154 | 9.8% |

**Communications Operations - 341**

This function provides support for public safety dispatching for the division and represents over 90% of the costs associated with public safety dispatching. The partner function is 344, 911 Call-Takers Operations.

| 341 | Communications Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 711,475 | $ 768,700 | $ 791,760 | $ 791,760 | $ 828,530 | 4.6% |
| 12 | Overtime | 87,310 | 114,067 | 88,000 | 88,000 | 88,000 | —% |
| 13 | Special Pay | 14,319 | 8,529 | 7,376 | 7,376 | 7,562 | 2.5% |
| 14 | Retire/Term Cashout | 893 | 557 | 29,767 | 29,767 | 29,767 | —% |
| | Total | 813,997 | 891,853 | 916,903 | 916,903 | 953,859 | 4.0% |
| 200 | Benefits | 318,278 | 363,944 | 528,519 | 358,510 | 406,696 | 13.4% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | — | 17 | 1,500 | 1,500 | 1,700 | 13.3% |
| 32 | Fuel | 43 | 17 | — | — | — | n/a |
| 35 | Small Tools & Equip | (600) | 501 | — | — | — | n/a |
| | Total | (557) | 535 | 1,500 | 1,500 | 1,700 | 13.3% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 25,016 | 14,832 | 14,899 | 14,899 | 14,899 | —% |
| 42 | Communications | 5,658 | 3,351 | 5,232 | 5,232 | 5,232 | —% |
| 43 | Trans & Training | — | 3,300 | — | — | — | n/a |
| 45 | Rentals & Leases | 54,375 | 54,375 | 57,225 | 57,225 | 58,942 | 3.0% |
| | Total | 85,049 | 75,858 | 77,356 | 77,356 | 79,073 | 2.2% |
| Total Expenditures | | $ 1,216,767 | $ 1,332,190 | $ 1,524,278 | $ 1,354,269 | $ 1,441,328 | 6.4% |

**9-1-1 Call Takers Enhanced - 343**

This function provides 9-1-1 call taking for the public in Yakima County, and is funded through an Interlocal Agreement (ILA) with Yakima County from the receipt of 9-1-1 Excise Tax revenue. In addition this fund supports the maintenance for E911 equipment (CPE), recording devices, equipment, and training to perform the functions of 9-1-1.

*Account 12 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 41 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.

| 343 | 911 Call Takers Enhanced | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 616,081 | $ 749,065 | $ 889,659 | $ 889,659 | $ 990,438 | 11.3% |
| 12 | Overtime | 83,407 | 110,538 | 80,000 | 80,000 | 80,000 | —% |
| 13 | Special Pay | 7,509 | 7,782 | 7,886 | 7,886 | 8,235 | 4.4% |
| 14 | Retire/Term Cashout | 5,816 | 28,597 | 9,236 | 9,236 | 9,236 | —% |
| | Total | 712,813 | 895,982 | 986,781 | 986,781 | 1,087,909 | 10.2% |
| 200 | Benefits | 333,364 | 374,223 | 448,792 | 448,792 | 558,578 | 24.5% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 4,608 | 5,089 | 3,000 | 3,000 | 3,000 | —% |
| 35 | Small Tools & Equip | 4,841 | 18,567 | 5,000 | 5,000 | 5,000 | —% |
| | Total | 9,449 | 23,656 | 8,000 | 8,000 | 8,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 159,293 | 190,040 | 189,221 | 201,674 | 235,527 | 16.8% |
| 42 | Communications | 95,042 | 65,391 | 74,954 | 74,954 | 74,954 | —% |
| 43 | Trans & Training | 27,231 | 19,649 | 24,500 | 24,500 | 24,500 | —% |
| 48 | Repairs & Maintenance | 45,297 | 53,640 | 56,057 | 56,057 | 57,739 | 3.0% |
| 49 | Miscellaneous | 8,617 | 18,752 | 8,000 | 11,000 | 11,000 | —% |
| | Total | 335,480 | 347,472 | 352,732 | 368,185 | 403,720 | 9.7% |
| Total Expenditures | | $ 1,391,106 | $ 1,641,333 | $ 1,796,305 | $ 1,811,758 | $ 2,058,207 | 13.6% |

**9-1-1 Call Takers Operations - 344**

Function 344 is the funding support that provides 7% of the salary and benefits to 13 public safety communication dispatch, including three of the six shift supervisor positions. The revenue to support SU344 is received from the E911 Tax Revenue that is passed from the county to the city through an annual Interlocal Agreement.

*Account 12 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).

| 344 | 911 Call Takers Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 197,340 | $ 40,827 | $ 102,589 | $ 102,589 | $ 44,524 | (56.6)% |
| 12 | Overtime | 32,372 | 6,552 | 25,000 | 25,000 | 25,000 | — % |
| 13 | Special Pay | 2,405 | 655 | 1,630 | 1,630 | 1,637 | 0.4 % |
| 14 | Retire/Term Cashout | 67 | 42 | — | — | — | n/a |
| | Total | 232,184 | 48,076 | 129,219 | 129,219 | 71,161 | (44.9)% |
| 200 | Benefits | 88,466 | 76,758 | 51,152 | 51,152 | 22,699 | (55.6)% |
| Total Expenditures | | $ 320,650 | $ 124,834 | $ 180,371 | $ 180,371 | $ 93,860 | (48.0)% |

**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.

| 348 | 911 Call Takers Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 116,609 | $ 122,091 | $ 123,765 | $ 124,208 | $ 129,171 | 4.0% |
| 12 | Overtime | 46 | 1,674 | — | 5,000 | 6,500 | 30.0% |
| | Total | 116,655 | 123,765 | 123,765 | 129,208 | 135,671 | 5.0% |
| 200 | Benefits | 30,825 | 36,391 | 34,997 | 35,117 | 42,672 | 21.5% |
| Total Expenditures | | $ 147,480 | $ 160,156 | $ 158,762 | $ 164,325 | $ 178,343 | 8.5% |

**Communications Administration - 349**

This function manages 50% of the salary, wages, and benefits for the two management positions and one administrative position assigned to the division and is funded from an Interfund transfer from the E911 tax.

| 349 | Communications Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 116,609 | $ 122,091 | $ 123,765 | $ 123,765 | $ 129,171 | 4.4% |
| 12 | Overtime | 46 | 1,674 | — | 5,000 | 6,000 | 20.0% |
| | Total | 116,655 | 123,765 | 123,765 | 128,765 | 135,171 | 5.0% |
| 200 | Benefits | 30,824 | 36,390 | 42,864 | 34,995 | 42,670 | 21.9% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 2,623 | 632 | — | — | — | n/a |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 3,290 | 431 | 500 | 500 | 500 | —% |
| 42 | Communications | 2,383 | 1,854 | 1,900 | 1,900 | 1,900 | —% |
| 43 | Trans & Training | 2,649 | 3,693 | 5,000 | 5,000 | 5,000 | —% |
| 49 | Miscellaneous | 2,273 | 328 | — | — | — | n/a |
| | Total | 10,595 | 6,306 | 7,400 | 7,400 | 7,400 | —% |
| Total Expenditures | | $ 160,697 | $ 167,093 | $ 174,029 | $ 171,160 | $ 185,241 | 8.2% |

**Communications Center Debt Service - 874/875**

This function contains 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 was financed through the direct use of County E911 funds.

| 874/5 | Comm Center Debt Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 700 | Debt Services Communications Ctr | $ 65,000 | $ 65,000 | $ 220,000 | $ 220,000 | $ 220,000 | —% |
| 800 | Debt Services Communications Ctr | 60,170 | 60,395 | 58,445 | 58,445 | 58,445 | —% |
| Total Expenditures | | $ 125,170 | $ 125,395 | $ 278,445 | $ 278,445 | $ 278,445 | —% |

**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.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ (361,269) | $ 95,829 | $ 164,849 | $ 164,849 | $ 270,793 | 64.3 % |
| 31 | Taxes | 174,712 | 175,678 | 203,437 | 206,285 | 206,285 | — % |
| 33 | Intergovernmental | 2,302,938 | 3,410,148 | 3,936,184 | 3,936,184 | 3,901,855 | (0.9)% |
| 34 | Chrgs f/Goods & Svcs | 20 | 80 | 50 | 50 | 50 | — % |
| 36 | Miscellaneous Revenues | 5,073 | 1,511 | 1,550 | 1,550 | 1,550 | — % |
| | Transfers In | 1,480,000 | 200,000 | 100,000 | 100,000 | 100,000 | — % |
| Total | | $ 3,601,474 | $ 3,883,246 | $ 4,406,070 | $ 4,408,918 | $ 4,480,533 | 1.6 % |

# *FIRE CAPITAL - 332*

***Fire Chief*** ***Aaron Markham***

**DEFINITION**

The Fire Capital Reserve account is made up of funds from various sources, some of which have restricted allowable expenditures of the funds.

Function(s): 322, 331 & 874.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 322 Fire Suppression & EMS | $ 743,501 | $ 1,145,566 | $ 30,000 | $ 30,000 | $ 30,000 | — % |
| 331 Fire Suppression Facilities | 56,797 | 35,978 | 50,000 | 50,000 | 50,000 | — % |
| 874 Debt Service | — | 7,982 | — | — | — | n/a |
| Total | 800,298 | 1,189,526 | 80,000 | 80,000 | 80,000 | — % |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | 27,553 | — | 28,000 | 28,000 | 28,000 | — % |
| 34 Chrgs f/Goods & Svcs | 133,497 | 55,000 | 40,000 | 40,000 | 40,000 | — % |
| 36 Miscellaneous Revenues | 1,049 | 37,245 | 75,000 | 75,035 | 75,000 | — % |
| 39 Other Financing Sources | 16,504 | — | 1,520,000 | 1,520,000 | 20,000 | (98.7)% |
| Transfers In | 600,000 | — | — | — | — | n/a |
| Total | 778,603 | 92,245 | 1,663,000 | 1,663,035 | 163,000 | (90.2)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 36,925 | 15,230 | (1,082,051) | (1,082,051) | 500,984 | (146.3)% |
| Revenues less Expenditures | (21,695) | (1,097,281) | 1,583,000 | 1,583,035 | 83,000 | (94.8)% |
| Ending Balance | $ 15,230 | $ (1,082,051) | $ 500,949 | $ 500,984 | $ 583,984 | 16.6 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | $ 86,812 | $ 93,747 | $ 30,000 | $ 30,000 | $ 30,000 | —% |
| 400 Professional Services & Charges | 56,797 | 38,791 | 50,000 | 50,000 | 50,000 | —% |
| 600 Capital Projects | 656,689 | 1,049,006 | — | — | — | n/a |
| 800 Debt Service - Interest | — | 7,982 | — | — | — | n/a |
| Total Expenditures | $ 800,298 | $ 1,189,526 | $ 80,000 | $ 80,000 | $ 80,000 | —% |

## EXPLANATORY NARRATIVE

### Fire Suppression & EMS - 322

These expenditures are the costs associated with the purchase and equipping of fire apparatus.

| 322 | Fire Suppression & EMS | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 8,927 | $ 18,340 | $ 5,000 | $ 10,000 | $ 5,000 | (50.0)% |
| 35 | Small Tools & Equip | 77,885 | 75,407 | 25,000 | 20,000 | 25,000 | 25.0 % |
| | Total | 86,812 | 93,747 | 30,000 | 30,000 | 30,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 48 | Repairs & Maintenance | — | 2,813 | — | — | — | n/a |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | 135,445 | 1,049,006 | — | — | — | n/a |
| 65 | Construction Projects | 521,244 | — | — | — | — | n/a |
| | Total | 656,689 | 1,049,006 | — | — | — | n/a |
| Total Expenditures | | $ 743,501 | $ 1,145,566 | $ 30,000 | $ 30,000 | $ 30,000 | — % |

### Fire Suppression Facilities - 331

Suppression Facilities supports repair and maintenance of the fire stations.

| 331 | Fire Suppression Facilities | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 48 | Repairs & Maintenance | $ 56,797 | $ 35,978 | $ 50,000 | $ 50,000 | $ 50,000 | —% |

### Fire Interfund Loan - 874

This loan assisted with the acquisition of two Fire trucks in 2017.

| 874 | Fire Interfund Loan | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 800 | Debt Service Int/Other | $ — | $ 7,982 | $ — | $ — | $ — | n/a |

### Revenue

Revenues consist mainly of reimbursements from other agencies, facility rental, replacement monies and the proceeds of long term debt.

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 36,925 | $ 15,230 | $ (1,082,051) | $ (1,082,051) | $ 500,984 | (146.3)% |
| 33 | Intergovernmental | 27,553 | — | 28,000 | 28,000 | 28,000 | — % |
| 34 | Chrgs f/Goods & Svcs | 133,497 | 55,000 | 40,000 | 40,000 | 40,000 | — % |
| 36 | Miscellaneous Revenues | 1,049 | 37,245 | 75,000 | 75,035 | 75,000 | — % |
| 39 | Other Financing Sources | 16,504 | — | 1,520,000 | 1,520,000 | 20,000 | (98.7)% |
| | Transfers In | 600,000 | — | — | — | — | n/a |
| Total | | $ 815,528 | $ 107,475 | $ 580,949 | $ 580,984 | $ 663,984 | 14.3 % |

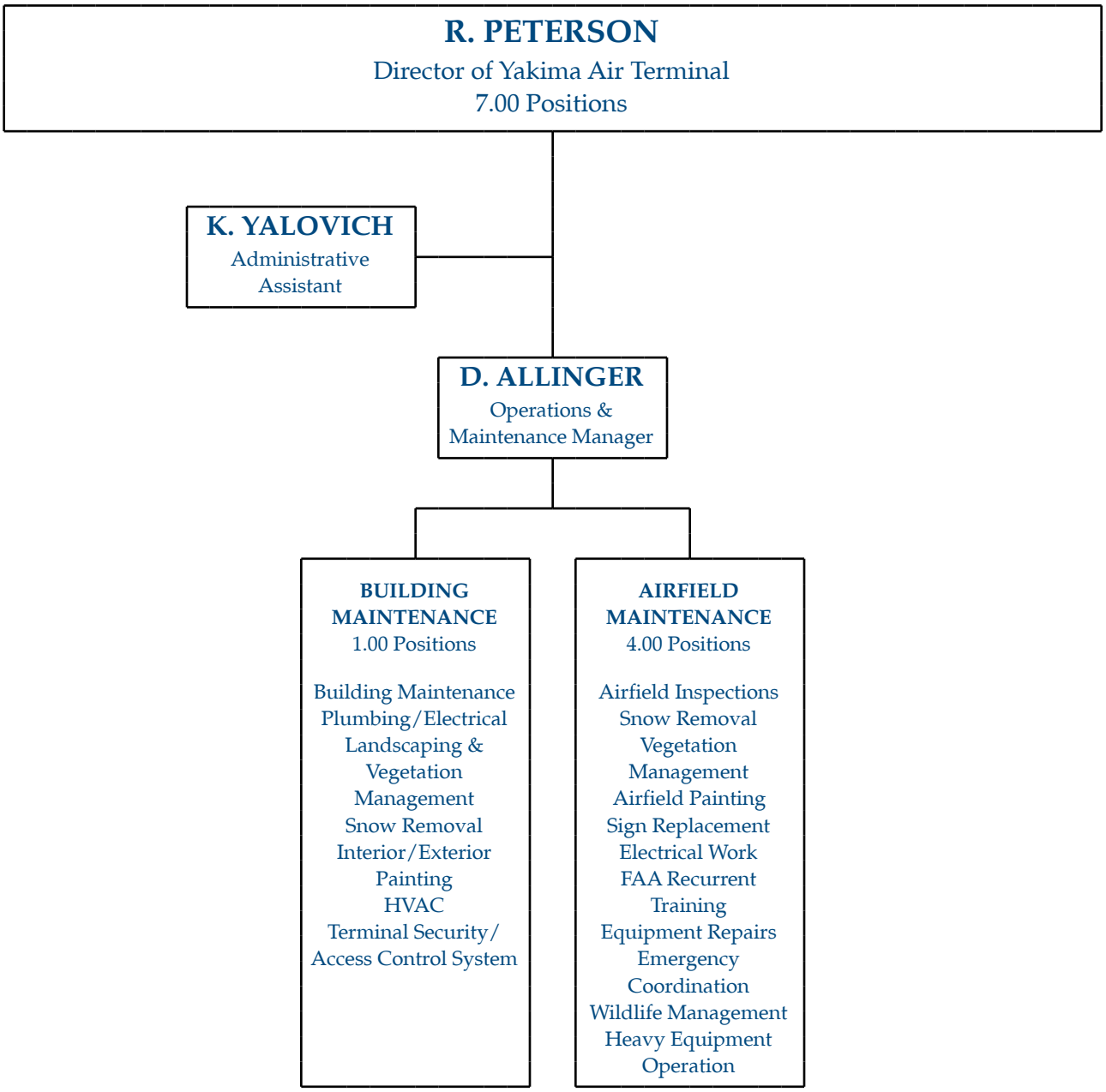
# *AIRPORT*

| Title | Function*/Fund |
|---|---|
| Airport Operating | 421 |
| Airport FAA | 422 |

* General Fund Department

# *AIRPORT*

Organizational Chart as of January 1, 2019



# *AIRPORT OPERATING - 421*

***Air Terminal Manager*** ***Robert Peterson***

**DEFINITION**

The Yakima Air Terminal-McAllister Field is an economic engine for the City and County of Yakima. In 2012, WSDOT Aviation conducted an Economic Impact Study, of which indicated the airport produces approximately 858 jobs and has an estimated $43,200,000 regional impact from airport businesses. Additionally, visitors arriving at the airport provide an estimated regional impact of $11,522,200 through local spending.

Alaska Airlines provides daily airline service to Seattle-Tacoma International Airport while Sun Country and Swift Air provides airline charters to casino destinations in Nevada. The airport receives approximately 74,000 passenger enplanements annually, and the Airport Master Plan update forecasts show passenger enplanements will increase over the twenty-year planning period. FedEx and United Parcel Service utilize the airport to provide overnight package deliveries to meet local companies shipping demands. The terminal also provides space for three rental car facilities, which are conveniently located adjacent to the baggage claim area. Hertz, Avis, and Budget rental car companies offer easy access to vehicles, which are parked just East of the terminal building.

Primary services provided by this department 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-McAllister Field 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 37,000 aircraft operations per year, of which 1,934 are air carrier operations.

The Yakima Air Terminal-McAllister Field 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-McAllister Field 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, Generation Jets, Cub Crafters, Airlift NW Medivac Services, Civil Air Patrol, and Yakima Aerosport.

City Council adopted new Airport fees for 2019, which were inclusive of Landing fees and terminal building, aeronautical and Commercial ground leases.

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

## PERFORMANCE STATISTICS

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Car Rentals [1] | $ 1,049,468 | $ 1,248,749 | $ 1,292,472 | $ 1,305,000 |
| Passengers - Departing | 73,378 | 73,082 | 74,000 | 75,000 |
| Passengers - Arriving | 70,701 | 71,220 | 72,000 | 73,000 |
| Aviation Fuel [2] | $ 464,318 | $ 507,266 | $ 516,282 | $ 525,000 |
| Aircraft Landings | $ 35,921 | $ 36,000 | $ 37,000 | $ 38,000 |
| Vehicle Parking [3] | $ 270,096 | $ 278,643 | $ 310,000 | $ 315,000 |

(1) Rental Car gross revenues - Yakima Air Terminal receives 10%.
(2) Fuel in gallons per year - Yakima Air Terminal charges .09¢ per gallon.
(3) Parking represent revenues to Yakima Air Terminal, not gross.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1175 | Director of Yakima Air Terminal | 1.00 | 1.00 | 1.00 | 1.00 |
| 1212 | Airport Operation & Maintenance Manager [1] | 0.00 | 1.00 | 1.00 | 1.00 |
| 8910 | Airport Maintenance Specialist | 5.00 | 5.00 | 5.00 | 5.00 |
| 11610 | Admin Assistant for Yakima Air Terminal | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [2] | | 7.00 | 8.00 | 8.00 | 8.00 |

(1) Airport Operation & Maintenance Manageradded in 2017 to address insufficient staffing levels.
(2) The Airport funds .05 FTE in City Management (102).

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 281 Airfield | $ 505,297 | $ 523,098 | $ 575,356 | $ 539,516 | $ 587,945 | 9.0 % |
| 282 Air Terminal | 213,793 | 192,638 | 190,320 | 195,464 | 201,755 | 3.2 % |
| 283 Commercial | 8,364 | 8,430 | 40,100 | 27,200 | 8,000 | (70.6)% |
| 284 Security | 3,752 | 2,183 | 2,500 | 2,600 | 2,500 | (3.8)% |
| 286 Administration | 377,718 | 510,039 | 558,903 | 558,744 | 590,226 | 5.6 % |
| Total | 1,108,924 | 1,236,388 | 1,367,179 | 1,323,524 | 1,390,426 | 5.1 % |

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Object/Type** | | | | | | |
| 31 Taxes | 6,606 | 24,410 | 14,000 | 14,000 | 14,000 | — % |
| 34 Chrgs f/Goods & Svcs | 233,220 | 211,248 | 226,500 | 229,300 | 239,770 | 4.6 % |
| 36 Miscellaneous Revenues | 848,030 | 939,460 | 990,879 | 1,025,127 | 1,067,795 | 4.2 % |
| 39 Other Financing Sources | 20,604 | — | 61,000 | 60,600 | — | n/a |
| Transfers In | — | 20,000 | 78,000 | 78,000 | 75,000 | (3.8)% |
| Total | 1,108,460 | 1,195,118 | 1,370,379 | 1,407,027 | 1,396,565 | (0.7)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 46,313 | 45,849 | 4,578 | 4,578 | 88,082 | n/a |
| Revenues less Expenditures | (464) | (41,270) | 3,200 | 83,503 | 6,139 | (92.6)% |
| Ending Balance | $ 45,849 | $ 4,579 | $ 7,778 | $ 88,081 | $ 94,221 | 7.0 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 503,486 | $ 547,655 | $ 628,087 | $ 596,920 | $ 660,626 | 10.7 % |
| 200 Personnel Benefits | 178,871 | 222,325 | 230,449 | 236,401 | 256,598 | 8.5 % |
| Sub-Total Salaries & Benefits | 682,357 | 769,980 | 858,536 | 833,321 | 917,224 | 10.1 % |
| 300 Operating Supplies | 58,945 | 51,889 | 93,000 | 84,200 | 77,500 | (8.0)% |
| 400 Professional Services & Charges | 332,877 | 349,983 | 355,642 | 344,087 | 325,702 | (5.3)% |
| 600 Capital Projects | 34,743 | 54,536 | 60,000 | 61,915 | 70,000 | 13.1 % |
| Transfers | — | 10,000 | — | — | — | n/a |
| Total Expenditures | $ 1,108,922 | $ 1,236,388 | $ 1,367,178 | $ 1,323,523 | $ 1,390,426 | 5.1 % |

## EXPLANATORY NARRATIVE

**Airfield - 281**

Expenditures consist of costs associated with maintaining the airfield as outlined under Federal Aviation Regulations (FAR) to maintain the safety of aircraft operations.

*Account 12 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 47 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 64 Machinery and Equipment* - This account is used to pay for replacement vehicles and in 2019, an upgrade the security system in the terminal building.

| 281 | Airfield | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 206,023 | $ 216,070 | $ 240,012 | $ 224,203 | $ 251,510 | 12.2 % |
| 12 | Overtime | 19,178 | 7,617 | 11,000 | 3,500 | 10,000 | 185.7 % |
| 13 | Special Pay | 5,712 | 4,394 | 7,200 | 2,500 | 6,200 | 148.0 % |
| 14 | Retire/Term Cashout | — | — | 1,000 | 1,000 | 1,000 | — % |
| | Total | 230,913 | 228,081 | 259,212 | 231,203 | 268,710 | 16.2 % |
| 200 | Benefits | 96,885 | 105,047 | 107,444 | 107,444 | 115,735 | 7.7 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 20,572 | 14,872 | 56,000 | 49,500 | 38,000 | (23.2)% |
| 32 | Fuel | 24,987 | 24,804 | 22,000 | 22,000 | 24,000 | 9.1 % |
| 35 | Small Tools & Equip | 234 | 251 | 1,000 | 600 | 1,000 | 66.7 % |
| | Total | 45,793 | 39,927 | 79,000 | 72,100 | 63,000 | (12.6)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 4,473 | 3,512 | 4,000 | 2,500 | 3,000 | 20.0 % |
| 47 | Public Utility Services | 60,616 | 56,030 | 49,700 | 44,500 | 52,500 | 18.0 % |
| 48 | Repairs & Maintenance | 31,697 | 25,966 | 16,000 | 19,854 | 15,000 | (24.4)% |
| 49 | Miscellaneous | 176 | — | — | — | — | n/a |
| | Total | 96,962 | 85,508 | 69,700 | 66,854 | 70,500 | 5.5 % |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | 34,743 | 54,536 | 60,000 | 61,915 | 70,000 | 13.1 % |
| | Vehicle Replacement | — | 10,000 | — | — | — | n/a |
| Total Expenditures | | $ 505,296 | $ 523,099 | $ 575,356 | $ 539,516 | $ 587,945 | 9.0 % |

**Air Terminal - 282**

Expenditures include of a variety of costs 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.

| 282 | Air Terminal | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 98,034 | $ 81,599 | $ 80,367 | $ 80,367 | $ 84,111 | 4.7 % |
| 12 | Overtime | 595 | 1,083 | 1,000 | 500 | 1,000 | 100.0 % |
| 13 | Special Pay | 690 | 885 | 1,500 | 500 | 1,500 | 200.0 % |
| 14 | Retire/Term Cashout | 1,412 | 1,316 | 1,300 | 1,342 | 1,300 | (3.1)% |
| | Total | 100,731 | 84,883 | 84,167 | 82,709 | 87,911 | 6.3 % |
| 200 | Benefits | 32,605 | 35,746 | 28,802 | 34,754 | 38,395 | 10.5 % |

| 282 | Air Terminal | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 8,366 | 7,824 | 9,000 | 8,000 | 9,500 | 18.8 % |
| 35 | Small Tools & Equip | 518 | 349 | 500 | 500 | 500 | — % |
| | Total | 8,884 | 8,173 | 9,500 | 8,500 | 10,000 | 17.6 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 7,406 | 8,089 | 5,000 | 10,000 | 5,000 | (50.0)% |
| 42 | Communications | 3,220 | 3,315 | 2,400 | 3,100 | 2,400 | (22.6)% |
| 47 | Public Utility Services | 46,566 | 52,356 | 54,700 | 54,000 | 53,800 | (0.4)% |
| 48 | Repairs & Maintenance | 14,381 | 77 | 5,000 | 2,000 | 3,500 | 75.0 % |
| 49 | Miscellaneous | — | — | 750 | 400 | 750 | 87.5 % |
| | Total | 71,573 | 63,837 | 67,850 | 69,500 | 65,450 | (5.8)% |
| Total Expenditures | | $ 213,793 | $ 192,639 | $ 190,319 | $ 195,463 | $ 201,756 | 3.2 % |

**Commercial - 283**

Expenditures consist of the maintenance of 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.

| 283 | Commercial | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 47 | Public Utility Services | $ 8,364 | $ 8,430 | $ 10,100 | $ 7,200 | $ 8,000 | 11.1 % |

**Security - 284**

This function provides the processing of 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 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 time frame.

| 284 | Security | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 3,752 | $ 2,183 | $ 2,500 | $ 2,100 | $ 2,500 | 19.0 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | — | — | 500 | — | (100.0)% |
| Total Expenditures | | $ 3,752 | $ 2,183 | $ 2,500 | $ 2,600 | $ 2,500 | (3.8)% |

**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 41 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.

| 286 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 167,245 | $ 229,352 | $ 277,708 | $ 277,708 | $ 297,005 | 6.9 % |
| 12 | Overtime | 147 | — | — | — | — | n/a |
| 13 | Special Pay | 584 | 876 | 2,000 | 500 | 2,000 | 300.0 % |
| 14 | Retire/Term Cashout | 3,866 | 4,465 | 5,000 | 4,800 | 5,000 | 4.2 % |
| | Total | 171,842 | 234,693 | 284,708 | 283,008 | 304,005 | 7.4 % |
| 200 | Benefits | 49,381 | 81,533 | 94,203 | 94,203 | 102,468 | 8.8 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 691 | 852 | 1,000 | 1,000 | 1,000 | — % |
| 35 | Small Tools & Equip | (174) | 752 | 1,000 | 500 | 1,000 | 100.0 % |
| | Total | 517 | 1,604 | 2,000 | 1,500 | 2,000 | 33.3 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 141,264 | 173,255 | 163,590 | 165,090 | 167,050 | 1.2 % |
| 42 | Communications | 4,277 | 4,366 | 3,902 | 4,443 | 4,202 | (5.4)% |
| 43 | Trans & Training | 1,105 | 2,549 | 4,000 | 4,000 | 4,000 | — % |
| 44 | Taxes & Assessments | 3,494 | 1,318 | — | — | — | n/a |
| 48 | Repairs & Maintenance | — | 182 | — | — | — | n/a |
| 49 | Miscellaneous | 5,838 | 10,539 | 6,500 | 6,500 | 6,500 | — % |
| | Total | 155,978 | 192,209 | 177,992 | 180,033 | 181,752 | 1.0 % |
| Total Expenditures | | $ 377,718 | $ 510,039 | $ 558,903 | $ 558,744 | $ 590,225 | 5.6 % |

**Revenue**

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

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 46,313 | $ 45,849 | $ 4,578 | $ 4,578 | $ 88,082 | n/a |
| 31 | Taxes | 6,606 | 24,410 | 14,000 | 14,000 | 14,000 | — % |
| 34 | Chrgs f/Goods & Svcs | 233,220 | 211,248 | 226,500 | 229,300 | 239,770 | 4.6 % |
| 36 | Miscellaneous Revenues | 848,030 | 939,460 | 990,879 | 1,025,127 | 1,067,795 | 4.2 % |
| 39 | Other Financing Sources | 20,604 | — | 61,000 | 60,600 | — | n/a |
| | Transfers In | — | 20,000 | 78,000 | 78,000 | 75,000 | (3.8)% |
| Total | | $ 1,154,773 | $ 1,240,967 | $ 1,374,957 | $ 1,411,605 | $ 1,484,647 | 5.2 % |

# *AIRPORT FAA - 422*

***Air Terminal Manager*** ***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.

Function(s): 291.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 291 Capital Improvement | $ 9,517,393 | $ 1,190,622 | $ 3,884,193 | $ 2,624,193 | $ 4,810,000 | 83.3 % |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | 8,905,894 | 1,077,187 | 4,464,193 | 2,268,533 | 4,710,000 | 107.6 % |
| 34 Chrgs f/Goods & Svcs | 263,022 | 277,072 | 255,000 | 277,000 | 277,000 | — % |
| 36 Miscellaneous Revenues | 183 | 228 | 150 | 200 | 150 | (25.0)% |
| 37 Prop & Trust Gains | 83 | — | — | — | — | n/a |
| 39 Other Financing Sources | — | — | — | 3,446 | — | (100.0)% |
| Total | 9,169,182 | 1,354,487 | 4,719,343 | 2,549,179 | 4,987,150 | 95.6 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 829,209 | 480,998 | 644,863 | 644,863 | 569,849 | (11.6)% |
| Revenues less Expenditures | (348,211) | 163,865 | 835,150 | (75,014) | 177,150 | (336.2)% |
| Ending Balance | $ 480,998 | $ 644,863 | $ 1,480,013 | $ 569,849 | $ 746,999 | 31.1 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ — | $ 1,253 | $ — | $ 107,000 | $ 100,000 | (6.5)% |
| 600 Capital Projects | 9,517,393 | 1,189,369 | 3,884,193 | 2,517,193 | 4,710,000 | 87.1 % |
| Total Expenditures | $ 9,517,393 | $ 1,190,622 | $ 3,884,193 | $ 2,624,193 | $ 4,810,000 | 83.3 % |

**EXPLANATORY NARRATIVE**

**Capital Improvement - 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 the following capital improvements projects for 2019.

**Aircraft Rescue and Fire Fighting Equipment**
In 2015 City Council adopted the Airport Master Plan where it identified a variety of capital improvements projects to meet the growth of the aviation community in Yakima. One project that was identified is to replace the airport's primary Aircraft Rescue and Fire Fighting (ARFF) apparatus. The apparatus being replaced is a 2005 Oshkosh Striker, of which was put into service in June 2005. This apparatus is starting to witness a variety of maintenance concerns and is required to be operational 365 days a year in order to meet Federal Aviation Administration safety requirements for airports who receive commercial airliners.

The airport's engineer will work closely with the Yakima Fire Department, Federal Aviation Administration (FAA), and airport management to design an apparatus that meets airline safety standards and future demands of the aviation industry. Once the FAA approves the design report, the airport will coordinate with the Purchasing Department to go out for competitive bid to acquire the apparatus. Estimated delivery date will be Summer 2020, where the new apparatus would be utilized as the primary response vehicle and the 2005 Oshkosh Striker would revert to the standby response vehicle.

Funding sources for both projects will be 90 percent through a Federal Aviation Administration grant and remaining 10 percent from a Passenger Facility Charge.

The Yakima Air Terminal-McAllister Field encompasses approximately 5,573,055 square feet of asphalt to accommodate aircraft operations and land side parking. Through the Airport's Master Plan Update, of which was adopted by City Council 2015, it identifies through a Pavement Condition Index specific areas of asphalt that requires rehabilitation. The West General Aviation Apron is identified on the airport's Capital Improvement Plan to be rehabilitated to meet Federal Aviation Administration safety standards. 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 and accommodate commercial airlines.

Funding for the West General Aviation apron will be a grant from the Federal Aviation Administration and Passenger Facility Charges.

**Runway 9/27 High Intensity Runway Edge Lights and Crackseal (Design)**
In 2015, City Council adopted the Airport Master Plan where it identified a variety of capital improvements projects to meet the growth of the aviation industry. One improvement project identified is the replacement of the airport's High Intensity Runway Edge Lighting (HIRL) system. The HIRL system along Runway 9/27 are required during inclement weather as well as hours of darkness to allow Alaska Airlines, corporate, and general aviation aircraft to operate at the airport. Based on the Federal Aviation Administration (FAA) guidelines, it's recommended the airport replace the HIRL system as it approaches the end of its useful life.

Additionally, Runway 9/27 was rehabilitated with new asphalt and markings in 2010 and is starting to witness longitudinal cracking in the surface. In order to preserve the airport's most valuable asset (its runway pavement), the airport will crack and fog seal the pavement during the replacement of the runway HIRL system. This will extend the pavement life expectancy by 20 percent or roughly 7 years, of which ultimately reduces the City's cost of maintenance. The airport's engineer will work closely with the FAA and airport management to develop engineered drawings in 2019 and conduct construction activities during summer 2020.

Funding sources for both projects will be 90 percent through a Federal Aviation Administration grant and remaining 10 percent from a Passenger Facility Charge.

| 291 | Capital Improvement | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ — | $ 1,253 | $ — | $ — | $ — | n/a |
| 49 | Miscellaneous | — | — | — | 107,000 | 100,000 | (6.5)% |
| | Total | — | 1,253 | — | 107,000 | 100,000 | n/a |
| 600 | Capital Outlay | | | | | | |
| 62 | Buildings | — | — | 100,000 | 100,000 | — | (100.0)% |
| 63 | Impr Other Than Bldg | — | — | — | 200,000 | 340,000 | |
| 64 | Machinery & Equipment | — | — | 1,824,193 | 736,406 | 1,300,000 | 76.5 % |
| 65 | Construction Projects | 9,517,393 | 1,189,369 | 1,960,000 | 1,480,787 | 3,070,000 | 107.3 % |
| | Total | 9,517,393 | 1,189,369 | 3,884,193 | 2,517,193 | 4,710,000 | 87.1 % |
| Total Expenditures | | $ 9,517,393 | $ 1,190,622 | $ 3,884,193 | $ 2,624,193 | $ 4,810,000 | 83.3 % |

**Revenue**

Revenues consist of a series of grants, which were obtained from the Federal Aviation Administration under the Airport Improvement Program. 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.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 829,209 | $ 480,998 | $ 644,863 | $ 644,863 | $ 569,849 | (11.6)% |
| 33 | Intergovernmental | 8,905,894 | 1,077,187 | 4,464,193 | 2,268,533 | 4,710,000 | 107.6 % |
| 34 | Chrgs f/Goods & Svcs | 263,022 | 277,072 | 255,000 | 277,000 | 277,000 | — % |
| 36 | Miscellaneous Revenues | 183 | 228 | 150 | 200 | 150 | (25.0)% |
| 37 | Prop & Trust Gains | 83 | — | — | — | — | n/a |
| 39 | Other Financing Sources | — | — | — | 3,446 | — | (100.0)% |
| Total | | $ 9,998,391 | $ 1,835,485 | $ 5,364,206 | $ 3,194,042 | $ 5,556,999 | 74.0 % |

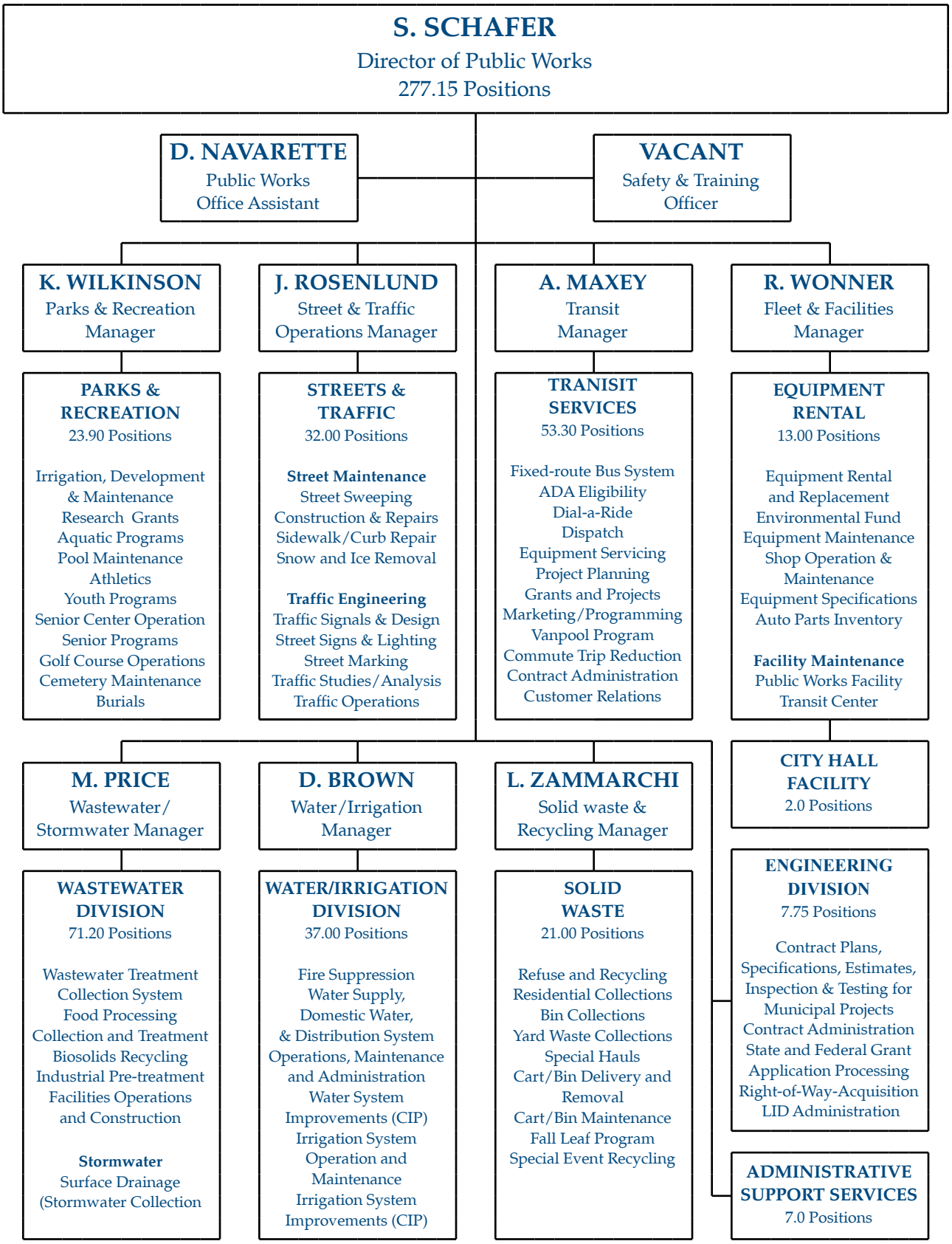
# *PUBLIC WORKS*

| Title | Function*/Fund |
|---|---|
| Parks and Recreation Operating | 131 |
| Parks and Recreation Capital | 331 |
| Cemetery Trust | 144 |
| | |
| Streets | 141 |
| Arterial Street Capital | 142 |
| Street Capital | 344 |
| | |
| Public Works Administration | 560 |
| Engineering | 700* |
| Public Works Trust (REET 1) | 342 |
| Real Estate Excise Tax 2 (REET 2) | 343 |
| LID Construction | 345 |
| | |
| Equipment Rental | 551 |
| Environmental | 555 |
| City Hall Facility | 224* |
| Transit Operating | 462 |
| Transit Capital | 464 |
| Refuse | 471 |
| | |
| **UTILITIES** | |
| Wastewater Operating | 473 |
| Wastewater Capital Facilities | 472 |
| Wastewater Capital Construction | 476 |
| Wastewater Capital Project | 478 |
| Stormwater Operating | 441 |
| Stormwater Capital | 442 |
| Water Operating | 474 |
| Water Capital | 477 |
| Irrigation Operating | 475 |
| Irrigation Capital | 479 |

* General Fund Department

# *PUBLIC WORKS*

Organizational Chart as of January 1, 2019



# *PARKS & RECREATION - 131*

**GENERAL GOVERNMENT**

| | |
|---|---|
| ***Director of Public Works*** | ***Scott Schafer*** |
| ***Parks & Recreation Manager*** | ***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 beautiful places with quality recreation opportunities that enrich the wellbeing of our community. 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.

For 2019, 1.75 FTE's were added to Parks at Council direction: a full-time Recreation Leader was added to help provide more youth activities and programs for school aged children, and a .75 seasonal Park Maintenance Worker position was added to assist in giving the level of attention that Parks properties require.

**2018 Accomplishments Highlights**

***Park Maintenance***

- Renovated soccer field #4 at Chesterley.
- Made irrigation improvements at Tahoma Cemetery
- Completed the removal & reconstruction of the 44th Ave parking lot and pathway at Randall Park.
- Made improvements to the Dog Park at Randall Park.
- Constructed a performance stage and made improvements to the spray park at Martin Luther King Jr. Park.
- Installed water and power at Randall Park South.
- Purchased a new Toro mower for the Gateway Complex.

***Community Recreation***

- Beyond the Bell continued to operate at maximum capacity with a waiting list.
- Kissel Park Summer Playground program once again operated at capacity with a waiting list.
- Offered a Spring Break Day Camp at Roosevelt Elementary School.
- Partnered with Gymnastics Plus to offer several sessions of Intro to Beginning Gymnastics and Pre School Gymnastics.
- Hosted a Winter Day Camp at Gymnastics Plus.
- Partnered with the YWCA to host the Kids Around the World Event at Franklin Park.
- Secured Health Alliance Northwest as the presenting sponsor for the Franklin Park Sunset Concert Series.
- The Viva La Musica Concert Series added MLK Park as a venue for three concerts this year in addition to the four concerts at Miller Park.
- Outdoor Summer Cinema Series was highly successful with large audiences at each of the movies.
- Partnered with The Fieldhouse to offer an Egg Hunt/Candy Dash with the Easter Bunny

***Fisher Park Golf Course***

- Golf Lesson participation increased significantly this year under the second year of instruction by Mollie Thola, LPGA Teaching Pro.
- Purchased new patio furniture for Fisher Park Golf Course

*Aquatics*

- Hosted the 12th Annual Paws in the Pool event at Franklin Pool with great attendance.
- Provided a wide variety of programming for all ages at Lions Pool, including lifeguard training classes, swim lessons and aqua Zumba.

*Seniors/Harman Center*

- New classes have started and been a success, such as Line Dancing, Drawing Class, Lunch & Learn Education Programs, Writing Club, Belly Dancing, Creative Coloring, and Photography.
- New special events have been implemented: "Retirement Is Murder" Dinner Theatre, Spring Bazaar, Classic Guitar Concert, Classic Movie Nights, and St. Patrick's Day Iron Chef.
- More family friendly events have been incorporated into our schedule to bring the community's seniors and families together; Breakfast with the Easter Bunny, Lego Tournament, Grandparents Day Sock Hop, and Santa's Workshop and Lego Winter Village Competition.
- Continue to try and give back to the Community through donation drives and projects throughout the year, such as our Veteran's Coalition Toiletry Drive, Washcloth Bears donated to the Yakima Police Department, School Supply Drive, Toys for Tots Drive, Halloween Blood Drive, and Canned Food Drive.
- Expanded trips and tours offered due to the overwhelming requests and high demand for more seats available for our regular Harman Center travelers as well as a new generation of travelers coming to the center.
- Continue to have rentals and are always gaining new clientèle.
- Subscriptions for our Newsletter have increased due to new participants and what the center has to offer.
- A new sliding door has been installed at the front entrance. Restoration of our Pool Tables and a new Ping Pong Table was purchased this year. We have refinished our Ballroom Floors due to high traffic use with exercise and dance classes multiple times during the week.

*Adult & Youth Sports*

- All State & Regional Tournaments were a success.
- Itty Bitty and Pee Wee Soccer programs continue to be successful.
- Partnered with Mexico Lindo to offer soccer leagues at Chesterley Park for youth and adult teams.
- Partnered with The Fieldhouse to offer two sessions of indoor soccer/instructional league for youth.
- Partnered with USTA to offer a 9 week Summer Tennis Camp.
- Partnered with Skyhawks Sports to offer 5 weeks of traditional and nontraditional sports camps at Franklin Park.

*Administration*

- Continued selling ad space in the Program Guide.
- Implemented new trainings classes for all temporary employees.
- Gathered and presented information regarding the proposed Martin Luther King Jr. Park Community Pool project to Parks and Recreation Commission and Yakima City Council.

*2019 Major Goals*

- Resurface Kissel Park tennis courts.
- Replace dishwasher in Harman Center kitchen.
- Replace Lions Park play equipment.
- Replace Martin Luther King Jr. Park play equipment.
- Replace Larson Park picnic shelter and play equipment.

Function(s): 512, 513, 514, 515, 516, 517, 519, 521, 522, 523, 531, 532, 533, 534, 535, 537, 538, 541, 542, 543 & 547.

## PERFORMANCE STATISTICS

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| **Fisher Park Golf Course** | | | | |
| Number of Acres Requiring High Quality Maintenance | 18 | 18 | 18 | 18 |
| Hours of Operation per season | 2,592 | 2,568 | 2,568 | 2,568 |
| Total Days Open | 216 | 214 | 214 | 214 |
| Number of Rounds of Golf | 11,692 | 10,181 | 11,925 | 11,900 |
| Average Players Per Day | 54 | 47 | 56 | 55 |
| **Aquatics** | | | | |
| Lions Attendance | 38,900 | 41,221 | 49,000 | 51,000 |
| Franklin Attendance | 29,942 | 29,646 | 42,039 | 45,000 |
| **Senior Center** | | | | |
| Yakima Senior Population | 21,913 | 22,000 | 24,011 | 24,011 |
| Volunteer Hours | 16,700 | 14,106 | 14,195 | 15,000 |
| People Attending Programs/Harman Center (unduplicated) | 39,800 | 40,000 | 46,800 | 48,000 |
| Indexed Number of Participants | 93,300 | 130,136 | 132,000 | 136,500 |
| Number of Programs Offered | 216 | 225 | 315 | 325 |
| Number of Program Days | 282 | 300 | 300 | 300 |
| Average Number of Participants Per Day | 330 | 335 | 350 | 350 |
| Yakima Population Estimates (Office of Financial Management) | 93,220 | 93,410 | 93,667 | 94,000 |
| Acres of Park Land Maintained by Parks and Recreation (341.55 acres of park land and 60 acres at the Arboretum) | 393 | 403 | 396 | 396 |
| Full-time Equivalent Maintenance Employees | 12.75 | 12.75 | 13.00 | 13.00 |
| Acres of Turf Trimmed, Mowed, Sprayed, Irrigated 33 Weeks/ Year, Daily Litter Patrolled Year-round | 346 | 339 | 339 | 339 |
| Square Feet of Playground Equipment, Inspected, Repaired/16 Locations | 56,539 | 56,539 | 56,539 | 56,539 |
| Linear Feet of Hard Surface Pathway and Sidewalks, Snow Removal, Repairs | 62,980 | 62,980 | 62,980 | 62,980 |
| Square Feet of Parking Lot, Snow Removal, Repairs | 572,882 | 572,882 | 572,882 | 572,882 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1267 | Parks and Recreation Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 1315 | Confidential Administrative Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| 5202 | Golf Course Attendant | 0.75 | 0.75 | 0.75 | 0.75 |
| 5234 | Recreation Leader [1] | 0.60 | 0.60 | 0.60 | 1.60 |
| 5235 | Recreation Activities Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 5256 | Recreation Activities Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| 7111 | Senior Center Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| 8817 | Parks Maintenance Technician [2] | 1.00 | 1.00 | 1.00 | 2.00 |
| 8818 | Parks Maintenance Specialist [2] | 5.25 | 5.25 | 5.25 | 4.50 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 8819 | Parks Maintenance Worker [1] | 1.50 | 1.50 | 1.50 | 2.25 |
| 8825 | Golf Course Maintenance Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 8841 | Aquatic Maintenance Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| 11501 | Recreation Program Supervisor | 3.00 | 3.00 | 3.00 | 3.00 |
| 11503 | Recreation Supervisor | 0.80 | 0.80 | 0.80 | 0.80 |
| 13101 | Parks Operations Supervisor [2] | 0.00 | 0.00 | 0.00 | 1.00 |
| 13102 | Parks Superintendent [2] | 1.00 | 1.00 | 1.00 | 0.00 |
| Total Personnel | | 20.90 | 20.90 | 20.90 | 22.90 |

(1) One Recreation Leader and a .75 Parks Maintenance Worker were added in 2019 to meet Council priorities.
(2) A .75 Parks Maintenance Specialist was replaced with a full-time Parks Maintenance Technician and a Parks Superintendent position was deleted and a Parks Operations Supervisor was added due to a reorganization mid-year 2018.

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 511 Special Youth Worker Program | $ — | $ — | $ — | $ 2,319 | $ — | n/a |
| 512 Fisher Golf Course | 188,251 | 193,172 | 204,576 | 204,086 | 218,362 | 7.0 % |
| 513 Youth Sports | 49,576 | 61,265 | 52,492 | 52,009 | 60,811 | 16.9 % |
| 514 Beyond the Bell | 87,854 | 97,162 | 245,619 | 194,949 | 206,519 | 5.9 % |
| 515 Slowpitch | 101,246 | 87,729 | 98,200 | 108,800 | 110,800 | 1.8 % |
| 516 Athletics | 132,938 | 125,618 | 157,988 | 147,488 | 157,729 | 6.9 % |
| 517 Vulnerable Youth Programs | — | — | 140,500 | 122,808 | — | (100.0)% |
| 519 Community Recreation | 208,190 | 235,345 | 134,995 | 170,207 | 184,784 | 8.6 % |
| 521 Lions Pool | 370,302 | 487,391 | 495,337 | 483,656 | 641,269 | 32.6 % |
| 522 Franklin Pool | 182,518 | 187,785 | 251,452 | 315,643 | 240,364 | (23.8)% |
| 523 Aquatics | 100,829 | 94,225 | — | — | — | n/a |
| 531 Senior Activities | 100 | 927 | 2,000 | 2,000 | 2,000 | — % |
| 532 Senior Classes | 24,046 | 22,481 | 20,500 | 27,500 | 27,500 | — % |
| 533 Harman Facility | 445 | 978 | 500 | 978 | 978 | — % |
| 534 Senior Day Care | 47,212 | 46,310 | 46,047 | 45,975 | 51,511 | 12.0 % |
| 535 Senior Foot Care | 22,104 | 21,428 | 22,000 | 21,970 | 22,000 | 0.1 % |
| 537 Senior Tours | 193,161 | 165,169 | 257,845 | 247,498 | 241,204 | (2.5)% |
| 538 Senior Program Administration | 265,315 | 313,618 | 274,755 | 281,237 | 310,137 | 10.3 % |
| 541 Park Maintenance | 1,715,117 | 1,603,322 | 1,588,354 | 1,660,472 | 1,801,227 | 8.5 % |
| 542 Ball Field Maintenance | 131,847 | 152,420 | 151,116 | 156,931 | 162,669 | 3.7 % |
| 543 Parks Administration | 1,600,135 | 1,577,233 | 1,481,324 | 697,324 | 728,827 | 4.5 % |
| 547 Park Maintenance Admin | 674 | 408 | 705 | 705 | 705 | — % |
| Total | 5,421,860 | 5,473,986 | 5,626,305 | 4,944,555 | 5,169,396 | 4.5 % |

## BUDGET SUMMARY

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 31 Taxes | 2,614,909 | 2,583,260 | 2,822,565 | 2,735,084 | 2,560,000 | (6.4)% |
| 33 Intergovernmental | 75,182 | 97,427 | 75,830 | 97,073 | 86,830 | (10.6)% |
| 34 Chrgs f/Goods & Svcs | 840,128 | 820,713 | 928,550 | 939,836 | 958,050 | 1.9 % |
| 36 Miscellaneous Revenues | 189,928 | 210,721 | 129,400 | 93,745 | 141,800 | 51.3 % |
| Transfers In | 1,450,000 | 1,513,060 | 1,513,060 | 1,513,060 | 1,513,060 | — % |
| Total | 5,170,147 | 5,225,181 | 5,469,405 | 5,378,798 | 5,259,740 | (2.2)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 535,902 | 284,188 | 35,384 | 35,384 | 471,947 | n/a |
| Revenues less Expenditures | (251,713) | (248,805) | (156,900) | 434,243 | 90,344 | (79.2)% |
| Ending Balance | $ 284,189 | $ 35,383 | $ (121,516) | $ 469,627 | $ 562,291 | 19.7 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 1,710,400 | $ 1,789,453 | $ 1,841,019 | $ 1,877,869 | $ 2,087,080 | 11.1 % |
| 200 Personnel Benefits | 611,247 | 642,885 | 725,201 | 739,254 | 793,233 | 7.3 % |
| Sub-Total Salaries & Benefits | 2,321,647 | 2,432,338 | 2,566,220 | 2,617,123 | 2,880,313 | 10.1 % |
| 300 Operating Supplies | 440,536 | 447,580 | 421,100 | 454,959 | 484,800 | 6.6 % |
| 400 Professional Services & Charges | 1,606,278 | 1,603,457 | 1,702,985 | 1,695,472 | 1,587,281 | (6.4)% |
| Transfers | 1,053,400 | 990,610 | 936,000 | 177,000 | 217,000 | 22.6 % |
| Total Expenditures | $ 5,421,861 | $ 5,473,985 | $ 5,626,305 | $ 4,944,554 | $ 5,169,394 | 4.5 % |

## EXPLANATORY NARRATIVE

### Special Youth Worker Program - 511

This function provides support for the OIC 100 Jobs for 100 Kids program.

| 511 Special Youth Worker Program | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ — | $ — | $ — | $ 2,050 | $ — | |
| 200 Benefits | — | — | — | 269 | — | |
| Total Expenditures | $ — | $ — | $ — | $ 2,319 | $ — | |

### 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.

| 512 | Fisher Golf Course | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 81,432 | $ 83,295 | $ 87,536 | $ 87,536 | $ 96,015 | 9.7% |
| 12 | Overtime | 166 | 33 | — | 9 | — | n/a |
| 13 | Special Pay | 958 | 1,390 | 1,500 | 1,500 | 1,500 | —% |
| | Total | 82,556 | 84,718 | 89,036 | 89,045 | 97,515 | 9.5% |
| 200 | Benefits | 35,458 | 39,854 | 42,803 | 43,303 | 45,910 | 6.0% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 20,812 | 19,017 | 19,500 | 20,000 | 21,500 | 7.5% |
| 34 | Items Pchsd f/Resale | 4,107 | 2,945 | 5,000 | 5,000 | 5,000 | —% |
| | Total | 24,919 | 21,962 | 24,500 | 25,000 | 26,500 | 6.0% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 2,649 | 5,513 | 5,700 | 4,001 | 5,700 | 42.5% |
| 42 | Communications | 5,020 | 1,796 | 3,556 | 3,556 | 3,556 | —% |
| 44 | Taxes & Assessments | 591 | 426 | 1,000 | 1,200 | 1,200 | —% |
| 47 | Public Utility Services | 36,495 | 37,990 | 36,681 | 36,681 | 36,681 | —% |
| 48 | Repairs & Maintenance | — | 600 | 300 | 300 | 300 | —% |
| 49 | Miscellaneous | 564 | 312 | 1,000 | 1,000 | 1,000 | —% |
| | Total | 45,319 | 46,637 | 48,237 | 46,738 | 48,437 | 3.6% |
| Total Expenditures | | $ 188,252 | $ 193,171 | $ 204,576 | $ 204,086 | $ 218,362 | 7.0% |

**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.

| 513 | Youth Sports | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 20,637 | $ 27,224 | $ 21,404 | $ 22,220 | $ 27,327 | 23.0% |
| 12 | Overtime | — | — | 300 | 300 | 300 | —% |
| 13 | Special Pay | 878 | 1,214 | 1,225 | 1,225 | 1,251 | 2.1% |
| 14 | Retire/Term Cashout | 430 | 441 | — | — | — | n/a |
| | Total | 21,945 | 28,879 | 22,929 | 23,745 | 28,878 | 21.6% |
| 200 | Benefits | 9,702 | 11,330 | 10,564 | 10,564 | 12,233 | 15.8% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 5,160 | 5,365 | 6,500 | 5,500 | 6,500 | 18.2% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 9,327 | 12,700 | 10,000 | 10,000 | 10,000 | —% |
| 42 | Communications | 713 | 1,313 | 700 | 1,400 | 1,400 | —% |
| 43 | Trans & Training | — | — | 100 | 100 | 100 | —% |
| 49 | Miscellaneous | 2,728 | 1,678 | 1,700 | 700 | 1,700 | 142.9% |
| | Total | 12,768 | 15,691 | 12,500 | 12,200 | 13,200 | 8.2% |
| Total Expenditures | | $ 49,575 | $ 61,265 | $ 52,493 | $ 52,009 | $ 60,811 | 16.9% |

**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.

| 514 | Beyond the Bell | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 51,745 | $ 55,397 | $ 167,787 | $ 117,117 | $ 134,103 | 14.5 % |
| 12 | Overtime | 299 | 205 | 200 | 200 | 200 | — % |
| 13 | Special Pay | 503 | 754 | 1,000 | 1,000 | 1,000 | — % |
| | Total | 52,547 | 56,356 | 168,987 | 118,317 | 135,303 | 14.4 % |
| 200 | Benefits | 25,036 | 27,895 | 64,948 | 64,948 | 59,531 | (8.3)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 9,613 | 12,254 | 11,000 | 11,000 | 11,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | 658 | 658 | 684 | 684 | 684 | — % |
| Total Expenditures | | $ 87,854 | $ 97,163 | $ 245,619 | $ 194,949 | $ 206,518 | 5.9 % |

**Slowpitch - 515**

This function provides year round softball programs for adults.

| 515 | Slowpitch | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 15,522 | $ 12,587 | $ 7,000 | $ 22,000 | $ 22,000 | —% |
| 34 | Items Pchsd f/Resale | 52,769 | 43,877 | 52,000 | 52,000 | 52,000 | —% |
| | Total | 68,291 | 56,464 | 59,000 | 74,000 | 74,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 26,276 | 25,583 | 32,000 | 25,000 | 27,000 | 8.0% |
| 44 | Taxes & Assessments | 3,285 | 2,459 | 3,200 | 5,800 | 5,800 | —% |
| 49 | Miscellaneous | 3,393 | 3,223 | 4,000 | 4,000 | 4,000 | —% |
| | Total | 32,954 | 31,265 | 39,200 | 34,800 | 36,800 | 5.7% |
| Total Expenditures | | $ 101,245 | $ 87,729 | $ 98,200 | $ 108,800 | $ 110,800 | 1.8% |

**Athletics - 516**

This function provides year round athletic programs for youth and adults. Activities include leagues, and tournaments in volleyball, softball, basketball and soccer.

| 516 | Athletics | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 66,968 | $ 68,777 | $ 80,471 | $ 80,471 | $ 84,305 | 4.8 % |
| 12 | Overtime | 766 | — | 500 | 500 | 500 | — % |
| 13 | Special Pay | 133 | — | — | — | — | n/a |
| | Total | 67,867 | 68,777 | 80,971 | 80,971 | 84,805 | 4.7 % |

| 516 | Athletics | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | 24,206 | 25,516 | 30,417 | 30,417 | 29,324 | (3.6)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 25,532 | 17,614 | 26,000 | 20,000 | 26,000 | 30.0 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 15,283 | 11,782 | 18,000 | 15,000 | 15,000 | — % |
| 43 | Trans & Training | — | — | 300 | 300 | 300 | — % |
| 49 | Miscellaneous | 51 | 1,929 | 2,300 | 800 | 2,300 | 187.5 % |
| | Total | 15,334 | 13,711 | 20,600 | 16,100 | 17,600 | 9.3 % |
| Total Expenditures | | $ 132,939 | $ 125,618 | $ 157,988 | $ 147,488 | $ 157,729 | 6.9 % |

**Vulnerable Youth Programs - 517**

This youth program contracts with service providers such as People for People and the Yakima Police Athletic League to provide outreach, education, prevention and intervention services within the community.

Until 2018, this service unit was under the supervision of the City Manager's Office. Due to the departure of the GFI Coordinator in mid- 2015, the Police Department took over the collections of reports of GFI programs. As of 2018, this program was renamed the Vulnerable Youth Program, and supervision and funding moved to the Parks and Recreation Department. In 2019, this program is budgeted under CDBG Fund 124.

| 260 | Vulnerable Youth Program | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ — | $ — | $ — | $ 3,388 | $ — | n/a |
| 200 | Benefits | — | — | — | 920 | — | n/a |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | — | — | 1,000 | 1,000 | $ — | (100.0)% |
| 35 | Small Tools & Equip | — | — | 2,500 | 2,500 | — | (100.0)% |
| | Total | — | — | 3,500 | 3,500 | — | (100.0)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | — | 132,000 | 110,000 | — | (100.0)% |
| 48 | Repairs & Maintenance | — | — | 5,000 | 5,000 | — | (100.0)% |
| | Total | — | — | 137,000 | 115,000 | — | (100.0)% |
| Total Expenditures | | $ — | $ — | $ 140,500 | $ 122,808 | $ — | (100.0)% |

**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 41 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.

| 519 | Community Recreation | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 144,025 | $ 157,282 | $ 55,054 | $ 105,724 | $ 93,037 | (12.0)% |
| 13 | Special Pay | 878 | 1,668 | 1,625 | 2,006 | 1,651 | (17.7)% |
| 14 | Retire/Term Cashout | 430 | 441 | — | — | — | n/a |
| | Total | 145,333 | 159,391 | 56,679 | 107,730 | 94,688 | (12.1)% |
| 200 | Benefits | 42,358 | 47,229 | 27,017 | 33,218 | 57,296 | 72.5 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 2,466 | 907 | 1,000 | 3,959 | 2,500 | (36.9)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 18,009 | 27,651 | 50,000 | 25,000 | 30,000 | 20.0 % |
| 49 | Miscellaneous | 24 | 167 | 300 | 300 | 300 | — % |
| | Total | 18,033 | 27,818 | 50,300 | 25,300 | 30,300 | 19.8 % |
| Total Expenditures | | $ 208,190 | $ 235,345 | $ 134,996 | $ 170,207 | $ 184,784 | 8.6 % |

**Lions Pool - 521**

This function includes indoor swimming pool facilities and programs for the community year round.

*Account 12 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.

**LIONS POOL EXPENDITURE/REVENUE PROFILE**

| Lions Pool | 2017 Actual | 2018 Year-End Estimate | 2019 Projected Budget |
|---|---|---|---|
| Attendance | 41,221 | 49,000 | 51,000 |
| Expenditures | $487,393 | $483,656 | $641,269 |
| Revenue | $149,528 | $138,000 | $160,000 |
| % Self Supporting | 31.0% | 29.0% | 25.0% |
| Net Cost/Participant | $8.20 | $7.05 | $9.42 |

| 521 | Lions Pool | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 201,852 | $ 255,310 | $ 234,455 | $ 234,455 | $ 417,111 | 77.9 % |
| 12 | Overtime | 3,192 | 10,856 | 8,000 | 8,000 | 8,000 | — % |
| 13 | Special Pay | 1,787 | 2,193 | 2,000 | 2,000 | 2,000 | — % |
| | Total | 206,831 | 268,359 | 244,455 | 244,455 | 427,111 | 74.7 % |
| 200 | Benefits | 45,983 | 55,054 | 100,024 | 100,024 | 80,000 | (20.0)% |

| 521 | Lions Pool | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 21,837 | 48,780 | 38,800 | 38,800 | 38,800 | — % |
| 34 | Items Pchsd f/Resale | 1,634 | — | 18,000 | — | — | n/a |
| | Total | 23,471 | 48,780 | 56,800 | 38,800 | 38,800 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | 3,329 | — | 5,019 | — | |
| 42 | Communications | 3,563 | 2,456 | 3,074 | 3,074 | 3,074 | — % |
| 44 | Taxes & Assessments | 2,009 | 1,291 | 800 | 2,100 | 2,100 | — % |
| 47 | Public Utility Services | 78,355 | 84,152 | 82,184 | 82,184 | 82,184 | — % |
| 48 | Repairs & Maintenance | 7,455 | 23,525 | 7,500 | 7,500 | 7,500 | — % |
| 49 | Miscellaneous | 2,635 | 447 | 500 | 500 | 500 | — % |
| | Total | 94,017 | 115,200 | 94,058 | 100,377 | 95,358 | (5.0)% |
| Total Expenditures | | $ 370,302 | $ 487,393 | $ 495,337 | $ 483,656 | $ 641,269 | 32.6 % |

**Franklin Pool - 522**

This function provides outdoor swimming to the community during the months of June, July and August.

**FRANKLIN POOL EXPENDITURE/REVENUE PROFILE**

| Franklin Pool | 2017 Actual | 2018 Year-End Estimate | 2019 Projected Budget |
|---|---|---|---|
| Attendance | 29,646 | 42,039 | 45,000 |
| Expenditures | $187,785 | $315,642 | $240,364 |
| Revenue | $104,597 | $108,000 | $110,000 |
| % Self Supporting | 56.0% | 42.0% | 54.0% |
| Net Cost/Participant | $2.81 | $3.58 | $2.09 |

| 522 | Franklin Pool | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 130,205 | $ 136,580 | $ 140,215 | $ 162,196 | $ 120,016 | (26.0)% |
| 12 | Overtime | — | 431 | 300 | 300 | 300 | — % |
| 13 | Special Pay | 1,107 | 702 | 1,850 | 1,850 | 1,850 | — % |
| 14 | Retire/Term Cashout | 3,762 | — | — | — | — | n/a |
| | Total | 135,074 | 137,713 | 142,365 | 164,346 | 122,166 | (25.7)% |
| 200 | Benefits | 45,011 | 43,484 | 34,956 | 40,918 | 43,829 | 7.1 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 1,039 | 6,359 | 21,800 | 41,200 | 21,800 | (47.1)% |
| 34 | Items Pchsd f/Resale | — | — | — | 15,180 | — | |
| | Total | 1,039 | 6,359 | 21,800 | 56,380 | 21,800 | (61.3)% |

| 522 | Franklin Pool | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | — | — | 1,157 | 1,201 | 1,157 | (3.7)% |
| 43 | Trans & Training | — | — | 200 | 200 | 200 | — % |
| 44 | Taxes & Assessments | — | — | 400 | 639 | 639 | — % |
| 47 | Public Utility Services | — | — | 45,673 | 45,673 | 45,673 | — % |
| 48 | Repairs & Maintenance | — | — | 3,000 | 4,385 | 3,000 | (31.6)% |
| 49 | Miscellaneous | 1,395 | 229 | 1,900 | 1,900 | 1,900 | — % |
| | Total | 1,395 | 229 | 52,330 | 53,998 | 52,569 | (2.6)% |
| Total Expenditures | | $ 182,519 | $ 187,785 | $ 251,451 | $ 315,642 | $ 240,364 | (23.8)% |

**Aquatics - 523**

This function provided administrative support to Lions and Franklin pools. These expenditures are now being reported in Lions Pool (521) and Franklin Pool (522).

| 523 | Aquatics | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 1,736 | $ — | $ — | $ — | $ — | n/a |
| | Total | 1,736 | — | — | — | — | n/a |
| 200 | Benefits | 314 | — | — | — | — | n/a |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 28,337 | 29,600 | — | — | — | n/a |
| 34 | Items Pchsd f/Resale | 12,451 | 18,254 | — | — | — | n/a |
| | Total | 40,788 | 47,854 | — | — | — | n/a |
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | 1,647 | 703 | — | — | — | n/a |
| 44 | Taxes & Assessments | 3,636 | 408 | — | — | — | n/a |
| 47 | Public Utility Services | 51,206 | 40,420 | — | — | — | n/a |
| 48 | Repairs & Maintenance | 1,502 | 4,840 | — | — | — | n/a |
| | Total | 57,991 | 46,371 | — | — | — | n/a |
| Total Expenditures | | $ 100,829 | $ 94,225 | $ — | $ — | $ — | n/a |

**Senior Activities - 531**

This service area provides Senior Activities to individuals who are 55 years of age or older.

| 531 | Senior Activities | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 100 | $ 927 | $ 2,000 | $ 2,000 | $ 2,000 | —% |

**Senior Classes - 532**
This service area provides Senior Classes to individuals who are 55 years of age or older.

| 532 | Senior Classes | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 4,323 | $ 979 | $ 2,500 | $ 2,500 | $ 2,500 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 19,723 | 21,502 | 18,000 | 25,000 | 25,000 | —% |
| Total Expenditures | | $ 24,046 | $ 22,481 | $ 20,500 | $ 27,500 | $ 27,500 | —% |

**Harman Facility - 533**
This service area represents the community building known as Harman Center. This is open to all community members regardless of age.

| 533 | Harmon Facility | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 44 | Taxes & Assessments | $ 445 | $ 978 | $ 500 | $ 978 | $ 978 | —% |

**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.

| 534 | Senior Day Care | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 35,081 | $ 35,229 | $ 33,831 | $ 33,831 | $ 39,624 | 17.1 % |
| 12 | Overtime | 70 | — | — | — | — | n/a |
| 13 | Special Pay | 40 | — | — | — | — | n/a |
| | Total | 35,191 | 35,229 | 33,831 | 33,831 | 39,624 | 17.1 % |
| 200 | Benefits | 5,095 | 3,970 | 4,810 | 4,810 | 4,553 | (5.3)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 6,688 | 6,558 | 7,000 | 6,700 | 6,700 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | 203 | 434 | 206 | 434 | 434 | — % |
| 49 | Miscellaneous | 35 | 119 | 200 | 200 | 200 | — % |
| | Total | 238 | 553 | 406 | 634 | 634 | — % |
| Total Expenditures | | $ 47,212 | $ 46,310 | $ 46,047 | $ 45,975 | $ 51,511 | 12.0 % |

**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.

| 535 | Senior Foot Care | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 372 | $ 697 | $ 500 | $ 620 | $ 500 | (19.4)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 20,270 | 20,298 | 20,000 | 20,000 | 20,000 | — % |
| 43 | Trans & Training | 1,247 | 65 | 500 | 500 | 500 | — % |
| 49 | Miscellaneous | 215 | 368 | 1,000 | 850 | 1,000 | 17.6 % |
| | Total | 21,732 | 20,731 | 21,500 | 21,350 | 21,500 | 0.7 % |
| Total Expenditures | | $ 22,104 | $ 21,428 | $ 22,000 | $ 21,970 | $ 22,000 | 0.1 % |

**Senior Tours - 537**

This service area provides senior travel trips and tours to individuals who are 55 years of age or older. A part time Recreation Leader is budgeted in this account beginning in 2018.

| 537 | Senior Tours | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ — | $ — | $ 18,380 | $ 26,000 | $ 20,174 | (22.4)% |
| 13 | Special Pay | — | — | — | 15 | — | (100.0)% |
| | Total | — | — | 18,380 | 26,015 | 20,174 | (22.5)% |
| 200 | Benefits | — | — | 13,965 | 15,983 | 15,530 | (2.8)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 6,176 | 5,840 | 5,500 | 5,500 | 5,500 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 186,985 | 159,329 | 220,000 | 200,000 | 200,000 | — % |
| Total Expenditures | | $ 193,161 | $ 165,169 | $ 257,845 | $ 247,498 | $ 241,204 | (2.5)% |

**Senior Programs Administration - 538**

This function plans, directs, and administers senior programs to individuals who are 55 years of age or older.

| 538 | Senior Programs Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 103,427 | $ 106,275 | $ 108,496 | $ 108,496 | $ 131,284 | 21.0% |
| 12 | Overtime | 919 | 4,010 | — | — | — | n/a |
| 13 | Special Pay | 1,649 | 2,384 | 750 | 750 | 750 | —% |
| 14 | Retire/Term Cashout | 2,227 | 10,987 | — | — | — | n/a |
| | Total | 108,222 | 123,656 | 109,246 | 109,246 | 132,034 | 20.9% |
| 200 | Benefits | 41,468 | 62,041 | 51,931 | 52,113 | 58,225 | 11.7% |

| 538 | Senior Programs Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 9,839 | 17,425 | 17,500 | 18,500 | 18,500 | —% |
| 34 | Items Pchsd f/Resale | 472 | — | 500 | 500 | 500 | —% |
| 35 | Small Tools & Equip | 1,321 | 5,551 | — | — | — | n/a |
| | Total | 11,632 | 22,976 | 18,000 | 19,000 | 19,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 17,668 | 29,543 | 21,000 | 22,000 | 22,000 | —% |
| 42 | Communications | 5,401 | 7,388 | 7,314 | 8,614 | 8,614 | —% |
| 47 | Public Utility Services | 33,772 | 35,928 | 39,514 | 39,514 | 39,514 | —% |
| 48 | Repairs & Maintenance | 21,889 | 22,869 | 20,000 | 20,000 | 20,000 | —% |
| 49 | Miscellaneous | 25,263 | 9,218 | 7,750 | 10,750 | 10,750 | —% |
| | Total | 103,993 | 104,946 | 95,578 | 100,878 | 100,878 | —% |
| Total Expenditures | | $ 265,315 | $ 313,619 | $ 274,755 | $ 281,237 | $ 310,137 | 10.3% |

**Park Maintenance - 541**

This function provides administration and overall maintenance for the City parks and the park facilities.

*Account 12 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 31 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.

| 541 | Park Maintenance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 549,304 | $ 542,808 | $ 584,030 | $ 584,030 | $ 606,319 | 3.8 % |
| 12 | Overtime | 3,696 | 2,917 | 4,000 | 4,000 | 4,000 | — % |
| 13 | Special Pay | 7,758 | 11,258 | 10,368 | 10,368 | 11,434 | 10.3 % |
| 14 | Retire/Term Cashout | 40,830 | 10,155 | 3,500 | 3,500 | 3,500 | — % |
| | Total | 601,588 | 567,138 | 601,898 | 601,898 | 625,253 | 3.9 % |
| 200 | Benefits | 260,087 | 250,397 | 259,876 | 257,876 | 300,351 | 16.5 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 146,109 | 102,087 | 101,500 | 100,500 | 151,500 | 50.7 % |
| 32 | Fuel | 41,289 | 45,569 | 50,000 | 50,000 | 50,000 | — % |
| 35 | Small Tools & Equip | 758 | 1,606 | 1,500 | 2,500 | 2,500 | — % |
| | Total | 188,156 | 149,262 | 153,000 | 153,000 | 204,000 | 33.3 % |

| 541 | Park Maintenance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | 8,075 | 8,000 | 8,000 | 8,000 | — % |
| 42 | Communications | 3,311 | 5,649 | 2,729 | 3,800 | 3,800 | — % |
| 44 | Taxes & Assessments | 2,117 | 3,808 | 3,200 | 3,200 | 3,200 | — % |
| 47 | Public Utility Services | 376,126 | 381,541 | 356,643 | 414,690 | 386,643 | (6.8)% |
| 48 | Repairs & Maintenance | 203,132 | 161,747 | 167,108 | 167,108 | 179,081 | 7.2 % |
| 49 | Miscellaneous | 5,599 | 706 | 900 | 900 | 900 | — % |
| | Total | 590,285 | 561,526 | 538,580 | 597,698 | 581,624 | (2.7)% |
| | Vehicle Replacement | 75,000 | 75,000 | 35,000 | 50,000 | 90,000 | 80.0 % |
| Total Expenditures | | $ 1,715,116 | $ 1,603,323 | $ 1,588,354 | $ 1,660,472 | $ 1,801,228 | 8.5 % |

**Ball Field 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.

| 542 | Sports Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 79,305 | $ 84,343 | $ 95,911 | $ 96,501 | $ 94,499 | (2.1)% |
| 12 | Overtime | 3,255 | 2,749 | 3,500 | 3,500 | 3,500 | — % |
| 13 | Special Pay | 400 | 265 | — | — | — | n/a |
| | Total | 82,960 | 87,357 | 99,411 | 100,001 | 97,999 | (2.0)% |
| 200 | Benefits | 27,848 | 23,735 | 29,527 | 29,527 | 27,492 | (6.9)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 19,092 | 39,455 | 20,500 | 25,500 | 35,500 | 39.2 % |
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | 1,947 | 1,874 | 1,678 | 1,678 | 1,678 | — % |
| 49 | Miscellaneous | — | — | — | 225 | — | |
| | Total | 1,947 | 1,874 | 1,678 | 1,903 | 1,678 | (11.8)% |
| Total Expenditures | | $ 131,847 | $ 152,421 | $ 151,116 | $ 156,931 | $ 162,669 | 3.7 % |

**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 41 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.

| 543 | Parks Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 166,239 | $ 171,887 | $ 172,830 | $ 172,830 | $ 181,532 | 5.0% |
| 14 | Retire/Term Cashout | 2,313 | — | — | — | — | n/a |
| | Total | 168,552 | 171,887 | 172,830 | 172,830 | 181,532 | 5.0% |
| 200 | Benefits | 48,681 | 52,380 | 54,364 | 54,364 | 58,958 | 8.5% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 2,716 | 3,327 | 2,000 | 2,000 | 2,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 175,722 | 203,371 | 204,240 | 196,240 | 208,871 | 6.4% |
| 42 | Communications | 22,231 | 21,822 | 20,604 | 20,604 | 20,604 | —% |
| 43 | Trans & Training | 21 | 1,044 | 500 | — | 500 | n/a |
| 45 | Rentals & Leases | 57,053 | 58,479 | 59,885 | 59,885 | 61,682 | 3.0% |
| 49 | Miscellaneous | 146,759 | 149,314 | 65,901 | 64,401 | 67,680 | 5.1% |
| | Total | 401,786 | 434,030 | 351,130 | 341,130 | 359,337 | 5.3% |
| | Transfers Out | 978,400 | 915,610 | 901,000 | 127,000 | 127,000 | —% |
| Total Expenditures | | $ 1,600,135 | $ 1,577,234 | $ 1,481,324 | $ 697,324 | $ 728,827 | 4.5% |

**Parks Maintenance Administration - 547**

Budgeted here are the power expenses associated with the soccer fields at 40th Avenue and Powerhouse.

| 547 | Parks Maintenance Admin | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 47 | Public Utility Services | $ 674 | $ 408 | $ 705 | $ 705 | $ 705 | —% |

**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.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 535,902 | $ 284,188 | $ 35,384 | $ 35,384 | $ 471,947 | n/a |
| 31 | Taxes | 2,614,909 | 2,583,260 | 2,822,565 | 2,735,084 | 2,560,000 | (6.4)% |
| 33 | Intergovernmental | 75,182 | 97,427 | 75,830 | 97,073 | 86,830 | (10.6)% |
| 34 | Chrgs f/Goods & Svcs | 840,128 | 820,713 | 928,550 | 939,836 | 958,050 | 1.9 % |
| 36 | Miscellaneous Revenues | 189,928 | 210,721 | 129,400 | 93,745 | 141,800 | 51.3 % |
| | Transfers In | 1,450,000 | 1,513,060 | 1,513,060 | 1,513,060 | 1,513,060 | — % |
| Total | | $ 5,706,049 | $ 5,509,369 | $ 5,504,789 | $ 5,414,182 | $ 5,731,687 | 5.9 % |

# *PARKS & RECREATION CAPITAL - 331*

***Director of Public Works*** ***Scott Schafer***
***Parks & Recreation Manager*** ***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 2018:

- Chesterley Park soccer field #4 renovation
- Martin Luther King Jr. Park performance area improvements
- Improvements to Randall Park South - water and electricity
- Randall Park 44th Avenue parking lot and walkways - donated funds, RCO funds and Parks Capital

There were two planned Capital projects that were not completed in 2017 and were carried forward into 2018. The property adjacent to Cherry Park was sold to an individual and the house is being completely renovated. The property is no longer available for purchase. The construction of a storage facility at Kiwanis Park / Gateway Sports Complex was not completed. The maintenance storage area for Kiwanis Park is the historic incinerator building.

Possible Capital Projects for 2019 include:

- Construction of a storage facility at Kiwanis Park/Gateway Sports Complex
- Lions Park play equipment - $25,000 donation form the Yakima Lions Club
- Martin Luther King Jr. Community Pool Feasibility Study
- McGuinness Park play equipment
- Randall Park South - Dog Park improvements
- Martin Luther King Jr. Park play equipment
- Larson Park picnic shelter and play equipment
- Milroy Park parking lot replacement
- Kissel Park tennis court renovation

The 2017-2022 Yakima Parks & Recreation Comprehensive plan identifies the proposed capital improvements for each park for the next 5 to 10 years. Through donations, grants and Park Capital funds these projects are completed. In addition to the capital projects listed above, as donors and grants are received, additional projects may be added to the list of capital projects.

This budget includes the transfer of $750,000 as a result of the charter amendment to increase the capital contribution for Parks. The $750,000 was added in the 650 Construction Projects account to support initial costs for a soccer facility and a proposed 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.

Function(s): 543, 545, 546 & 549.

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 543 Parks Administration | $ 432,600 | $ 1,071,054 | $ 105,000 | $ 170,000 | $ — | (100.0)% |
| 545 Parks Maintenance | 2,587,976 | 627,133 | 8,000,000 | 8,000,000 | — | (100.0)% |
| 546 Henry Beauchamp Comm Center | — | 20,359 | 19,810 | 19,970 | — | (100.0)% |
| 549 YPAL | — | 202,788 | 100,000 | 101,158 | — | (100.0)% |
| Total | 3,020,576 | 1,921,334 | 8,224,810 | 8,291,128 | — | (100.0)% |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | 143,793 | 240,260 | — | — | — | n/a |
| 36 Miscellaneous Revenues | 70,710 | 159,208 | — | 312,061 | — | (100.0)% |
| 39 Other Financing Sources | — | — | 8,000,000 | 8,000,000 | — | (100.0)% |
| Transfers In | 558,400 | 370,610 | 374,000 | — | — | n/a |
| Total | 772,903 | 770,078 | 8,374,000 | 8,312,061 | — | (100.0)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 3,810,256 | 1,562,583 | 411,326 | 411,326 | 432,259 | 5.1 % |
| Revenues less Expenditures | (2,247,673) | (1,151,256) | 149,190 | 20,933 | — | (100.0)% |
| Ending Balance | $ 1,562,583 | $ 411,327 | $ 560,516 | $ 432,259 | $ 432,259 | — % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | $ 10,745 | $ 2,974 | $ 5,000 | $ 5,000 | $ — | (100.0)% |
| 400 Professional Services & Charges | — | 5,942 | — | 160 | — | n/a |
| 600 Capital Projects | 3,009,832 | 1,912,419 | 8,219,810 | 8,285,968 | — | (100.0)% |
| Total Expenditures | $ 3,020,577 | $ 1,921,335 | $ 8,224,810 | $ 8,291,128 | $ — | (100.0)% |

## EXPLANATORY NARRATIVE

### Parks Administration - 543

The purpose of this function is to identify and record capital expenses that are not related to either HBCC or YPAL.

| 543 Parks Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | | | | | | |
| 35 Small Tools & Equip | $ 10,745 | $ 2,490 | $ 5,000 | $ 5,000 | $ — | (100.0)% |

| 543 | Parks Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | 3,670 | — | — | — | n/a |
| 600 | Capital Outlay | | | | | | |
| 61 | Land | — | 901,022 | — | — | — | n/a |
| 63 | Impr Other Than Bldg | 175,314 | 57,468 | 100,000 | 165,000 | — | (100.0)% |
| 64 | Machinery & Equipment | 14,444 | — | — | — | — | n/a |
| 65 | Construction Projects | 232,097 | 106,403 | — | — | — | n/a |
| | Total | 421,855 | 1,064,893 | 100,000 | 165,000 | — | (100.0)% |
| Total Expenditures | | $ 432,600 | $ 1,071,053 | $ 105,000 | $ 170,000 | $ — | (100.0)% |

**Parks Maintenance - 545**

This account is used for capital projects not associated with either YPAL or the Henry Beauchamp Community Center.

| 545 | Parks Maintenance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 600 | Capital Outlay | | | | | | |
| 65 | Construction Projects | $ 2,587,976 | $ 627,133 | $ 8,000,000 | $ 8,000,000 | $ — | (100.0)% |

**Henry Beauchamp Community Center - 546**

This function was established in late 2017 to more accurately report costs associated with repairs and maintenance costs of the Henry Beauchamp Community Center.

| 546 | Henry Beauchamp Comm Center | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 35 | Small Tools & Equip | $ — | $ 484 | $ — | $ — | $ — | n/a |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | — | — | 160 | — | |
| 48 | Repairs & Maintenance | — | 2,272 | — | — | — | n/a |
| | Total | — | 2,272 | — | 160 | — | n/a |
| 600 | Capital Outlay | | | | | | |
| 63 | Impr Other Than Bldg | — | 17,603 | 19,810 | 19,810 | — | (100.0)% |
| Total Expenditures | | $ — | $ 20,359 | $ 19,810 | $ 19,970 | $ — | (100.0)% |

**YPAL - 549**

This account was established late 2017 to more accurately report costs associated with repairs and maintenance costs of the Yakima Police Athletic League (YPAL) building.

| 549 | YPAL | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 600 | Capital Outlay | | | | | | |
| 63 | Impr Other Than Bldg | $ — | $ — | $ 100,000 | $ 100,000 | $ — | (100.0)% |
| 65 | Construction Projects | — | 202,788 | — | 1,158 | — | n/a |
| Total Expenditures | | $ — | $ 202,788 | $ 100,000 | $ 101,158 | $ — | (100.0)% |

**Revenue**

Revenues consist of state grants for Randall Park improvements, contributions and interfund distributions.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 3,810,256 | $ 1,562,583 | $ 411,326 | $ 411,326 | $ 432,259 | 5.1 % |
| 33 | Intergovernmental | 143,793 | 240,260 | — | — | — | n/a |
| 36 | Miscellaneous Revenues | 70,710 | 159,208 | — | 312,061 | — | (100.0)% |
| 39 | Other Financing Sources | — | — | 8,000,000 | 8,000,000 | — | (100.0)% |
| | Transfers In | 558,400 | 370,610 | 374,000 | — | — | n/a |
| Total | | $ 4,583,159 | $ 2,332,661 | $ 8,785,326 | $ 8,723,387 | $ 432,259 | (95.0)% |

# *CEMETERY - 144*

*Director of Public Works* — *Scott Schafer*
*Parks & Recreation Manager* — *Ken Wilkinson*

**DEFINITION**

This fund provides burial facilities and services and maintains the grounds of Tahoma Cemetery. Because interest earnings have not been adequate to support cemetery operations, the Cemetery Fund is supplemented by the Parks and Recreation Fund.

Function(s): 518.

## PERFORMANCE STATISTICS

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Yearly Number of Burials | 79 | 89 | 71 | 80 |
| Number of Acres to be Maintained | 55 | 55 | 55 | 55 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 8818 | Parks Maintenance Specialist | 2.00 | 2.00 | 2.00 | 2.00 |

(1) Cemetery (144) funds .50 FTE's in Public Works (560).

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 518 Cemetery | $ 254,482 | $ 279,792 | $ 293,602 | $ 269,571 | $ 293,002 | 8.7 % |
| **Object/Type** | | | | | | |
| 34 Chrgs f/Goods & Svcs | 120,312 | 148,834 | 150,950 | 166,318 | 159,500 | (4.1)% |
| 36 Miscellaneous Revenues | — | 22 | — | — | — | n/a |
| Transfers In | 132,000 | 157,000 | 139,000 | 139,000 | 139,000 | — % |
| Total | 252,312 | 305,856 | 289,950 | 305,318 | 298,500 | (2.2)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 37,538 | 35,368 | 61,431 | 61,431 | 97,178 | 58.2 % |
| Revenues less Expenditures | (2,170) | 26,064 | (3,652) | 35,747 | 5,498 | (84.6)% |
| Ending Balance | $ 35,368 | $ 61,432 | $ 57,779 | $ 97,178 | $ 102,676 | 5.7 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 114,088 | $ 121,701 | $ 127,274 | $ 127,274 | $ 144,154 | 13.3 % |
| 200 Personnel Benefits | 48,706 | 54,111 | 54,740 | 54,740 | 63,173 | 15.4 % |
| Sub-Total Salaries & Benefits | 162,794 | 175,812 | 182,014 | 182,014 | 207,327 | 13.9 % |
| 300 Operating Supplies | 17,533 | 23,614 | 45,200 | 20,200 | 20,200 | — % |
| 400 Professional Services & Charges | 74,156 | 80,367 | 66,388 | 67,357 | 65,476 | (2.8)% |
| Total Expenditures | $ 254,483 | $ 279,793 | $ 293,602 | $ 269,571 | $ 293,003 | 8.7 % |

## EXPLANATORY NARRATIVE

**Cemetery - 518**

This function provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

*Account 12 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 34 Items Purchased for Resale* - This account pays for grave liners.

*Account 41 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.

| 518 Cemetery | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 109,205 | $ 117,339 | $ 122,214 | $ 122,214 | $ 139,094 | 13.8 % |
| 12 Overtime | 2,579 | 2,490 | 3,460 | 3,460 | 3,460 | — % |
| 13 Special Pay | 2,304 | 1,872 | 1,600 | 1,600 | 1,600 | — % |
| Total | 114,088 | 121,701 | 127,274 | 127,274 | 144,154 | 13.3 % |
| 200 Benefits | 48,706 | 54,111 | 54,740 | 54,740 | 63,173 | 15.4 % |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | 7,519 | 10,948 | 32,000 | 7,000 | 7,000 | — % |
| 32 Fuel | 1,931 | 2,248 | 3,500 | 3,500 | 3,500 | — % |
| 34 Items Pchsd f/Resale | 7,972 | 10,386 | 9,000 | 9,000 | 9,000 | — % |
| 35 Small Tools & Equip | 110 | 32 | 700 | 700 | 700 | — % |
| Total | 17,532 | 23,614 | 45,200 | 20,200 | 20,200 | — % |
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | 27,918 | 31,338 | 30,857 | 30,857 | 28,788 | (6.7)% |
| 42 Communications | 2,434 | 1,220 | 1,694 | 1,694 | 1,694 | — % |
| 44 Taxes & Assessments | 983 | 2,174 | 3,000 | 3,000 | 3,000 | — % |
| 47 Public Utility Services | 9,843 | 11,952 | 11,850 | 11,924 | 11,850 | (0.6)% |
| 48 Repairs & Maintenance | 15,029 | 16,216 | 11,807 | 12,702 | 12,786 | 0.7 % |
| 49 Miscellaneous | 17,948 | 17,467 | 7,180 | 7,180 | 7,358 | 2.5 % |
| Total | 74,155 | 80,367 | 66,388 | 67,357 | 65,476 | (2.8)% |
| Total Expenditures | $ 254,481 | $ 279,793 | $ 293,602 | $ 269,571 | $ 293,003 | 8.7 % |

**Revenue**

Revenues consist mainly of lot and niche sales, burial fees, grave liners, monument setting fees, interest from investments and an operating subsidy transferred in from the Parks and Recreation operating fund.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 37,538 | $ 35,368 | $ 61,431 | $ 61,431 | $ 97,178 | 58.2 % |
| 34 | Chrgs f/Goods & Svcs | 120,312 | 148,834 | 150,950 | 166,318 | 159,500 | (4.1)% |
| 36 | Miscellaneous Revenues | — | 22 | — | — | — | n/a |
| | Transfers In | 132,000 | 157,000 | 139,000 | 139,000 | 139,000 | — % |
| Total | | $ 289,850 | $ 341,224 | $ 351,381 | $ 366,749 | $ 395,678 | 7.9 % |

***Cemetery Trust Fund 610*** - See Finance and Budget Narratives.

# *STREETS & TRAFFIC - 141*

**GENERAL GOVERNMENT**

| | |
|---|---|
| ***Director of Public Works*** | ***Scott Schafer*** |
| ***Streets & Traffic Operations Manager*** | ***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. The Street Division has made progress towards improving our preventative maintenance program by chip sealing about four miles of local streets. 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 maintenance of traffic signal timing, responding to public inquiries and requests, development and plan reviews.

The creation of two new FTE's in Streets funded by the Transportation Benefit District (TBD) was approved by Council for the 2019 budget.

Function(s): 411, 412, 413, 414, 416, 417, 419, 421, 423, 432, 434, 439, 441, 443, 444 & 449.

**PERFORMANCE STATISTICS**

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| **Street Maintenance** | | | | |
| Road Miles Crack Filled | 20 | — | 7 | 10 |
| Centerline Miles Paved | 3 | 2 | 1 | 2 |
| Miles of Dirt Streets and Alleys Graded / Graveled | 44 | 44 | 44 | 44 |
| **Street Cleaning** | | | | |
| Maintenance Miles of Paved Streets | 950 | 950 | 1,000 | 1,000 |
| Sweeper Material (Tons) | 950 | 900 | 850 | 950 |
| **Public Area Lighting** | | | | |
| City High Pressure Sodium Street Lights in Service [(1)(3)] | 4,100 | 4,095 | 2,248 | — |
| LED Streetlights in Service [(2)(3)] | 540 | 570 | 2,442 | 4,710 |

## PERFORMANCE STATISTICS

| Traffic Control | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Traffic Signs Under Maintenance | | | | |
| Warning | 1,925 | 1,950 | 1,975 | 2,000 |
| Regulatory | 10,600 | 10,650 | 10,750 | 10,830 |
| Other | 14,000 | 13,990 | 14,020 | 14,030 |
| Total Traffic Signs Under Maintenance | 26,525 | 26,590 | 26,745 | 26,860 |
| Traffic Pavement Markings to be Maintained (in gallons) | 4,000 | 3,800 | 4,000 | 4,000 |
| Traffic Signals | 109 | 109 | 111 | 111 |
| Solar-Powered School Flashers Units | 54 | 105 | 105 | 105 |
| School Pedestrian Signals | 6 | 6 | 6 | 6 |
| Flashing Beacons | 12 | 6 | 6 | 6 |
| **Traffic Engineering** | | | | |
| Update Traffic Counts on Arterial Streets (in segments) | 60 | 2 | — | — |
| Corrective or Citizen Request Work Orders Generated | 50 | 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 was begun in 2017.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1261 | Street and Traffic Operations Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 4222 | Traffic Systems Technician I [1] | 1.00 | 1.00 | 1.00 | 1.00 |
| 4223 | Traffic Systems Technician II [1] | 2.00 | 2.00 | 2.00 | 2.00 |
| 4224 | Senior Traffic Systems Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| 4635 | Traffic Signal System Analyst [2] | 1.00 | 1.00 | 1.00 | 0.00 |
| 8662 | Traffic Signs & Markings Specialist I [1] | 1.00 | 1.00 | 1.00 | 0.00 |
| 8663 | Traffic Signs & Markings Specialist II [1] | 1.00 | 1.00 | 1.00 | 2.00 |
| 8664 | Senior Traffic Sign Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 8711 | Street Maintenance Specialist | 17.00 | 17.00 | 17.00 | 17.00 |
| 8713 | Street Maintenance Crew Leader [2][3] | 3.00 | 3.00 | 2.00 | 4.00 |
| 8715 | Street Operations Lead [3] | 0.00 | 0.00 | 1.00 | 1.00 |
| 11103 | Supervising Traffic Engineer [2] | 0.00 | 0.00 | 0.00 | 1.00 |
| 11301 | Traffic Operations Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| 13302 | Street Maintenance Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel | | 31.00 | 31.00 | 31.00 | 33.00 |

(1) A Traffic Systems Technician I may be promoted to Traffic Systems Technician II without further competition upon meeting certain qualifications and a Traffic Signs and Markings Specialist I may be promoted to Traffic Signs and Markings Specialist II without further competition upon meeting certain qualifications.
(2) A Traffic Signal Analyst was deleted and two Street Maintenance Crew Leaders and one Supervising Traffic Engineer were added in 2019 in a reorganization.
(3) A Street Maintenance Crew Leader was replaced with a Street Operations Lead mid-year 2017.

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 411 Pedestrian / Bike Maintenance | $ 48,723 | $ 66,002 | $ 72,634 | $ 84,634 | $ 112,834 | 33.3 % |
| 412 Snow & Ice Control | 536,517 | 618,297 | 499,059 | 432,149 | 498,559 | 15.4 % |
| 413 Roadway Maintenance | 2,078,231 | 2,091,319 | 2,074,929 | 2,079,860 | 2,137,604 | 2.8 % |
| 414 Drainage Maintenance | 31,681 | 33,022 | 34,821 | 34,821 | 38,663 | 11.0 % |
| 416 Street Cleaning | 501,667 | 395,952 | 445,859 | 465,878 | 554,933 | 19.1 % |
| 417 Roadside Maintenance | 84,597 | 101,285 | 84,757 | 94,257 | 82,448 | (12.5)% |
| 419 Streets Administration | 126,174 | 136,423 | 127,435 | 223,035 | 136,871 | (38.6)% |
| 421 Streets Management | 66,994 | 68,281 | 68,462 | 69,485 | 74,146 | 6.7 % |
| 423 General Services | 227,671 | 251,710 | 267,067 | 267,067 | 269,662 | 1.0 % |
| 432 Lighting | 393,277 | 2,026,066 | 390,511 | 522,029 | 559,057 | 7.1 % |
| 434 Traffic Control | 1,038,162 | 1,166,554 | 1,125,789 | 1,237,196 | 1,124,919 | (9.1)% |
| 439 Traffic Administration | 6,475 | 7,557 | 4,800 | 4,950 | 4,800 | (3.0)% |
| 441 Traffic Management | 65,421 | 67,617 | 66,636 | 69,495 | 72,307 | 4.0 % |
| 443 Traffic Engineering | 45 | 426 | — | — | — | n/a |
| 444 Traffic Planning | 187,426 | 40,243 | 21,500 | 20,500 | 148,750 | 625.6 % |
| 449 Traffic Engineering Administration | 207,829 | 224,903 | 194,873 | 197,464 | 203,242 | 2.9 % |
| Total | 5,600,890 | 7,295,657 | 5,479,132 | 5,802,820 | 6,018,795 | 3.7 % |
| **Object/Type** | | | | | | |
| 31 Taxes | 3,279,962 | 3,116,609 | 3,291,437 | 3,294,019 | 3,271,325 | (0.7)% |
| 33 Intergovernmental | 1,481,648 | 1,501,338 | 1,534,022 | 1,772,581 | 1,741,712 | (1.7)% |
| 34 Chrgs f/Goods & Svcs | 560,680 | 402,773 | 545,000 | 550,615 | 545,000 | (1.0)% |
| 36 Miscellaneous Revenues | 20,134 | 125,462 | 8,000 | 33,578 | 8,000 | (76.2)% |
| 39 Other Financing Sources | 60,524 | 2,447,759 | 40,000 | 100,000 | 40,000 | (60.0)% |
| Transfers In | — | — | 144,000 | 144,000 | 176,545 | |
| Total | 5,402,948 | 7,593,941 | 5,562,459 | 5,894,793 | 5,782,582 | (1.9)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 749,551 | 551,611 | 849,894 | 849,894 | 941,866 | 10.8 % |
| Revenues less Expenditures | (197,942) | 298,284 | 83,327 | 91,973 | (236,213) | n/a |
| Ending Balance | $ 551,609 | $ 849,895 | $ 933,221 | $ 941,867 | $ 705,653 | (25.1)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 1,905,637 | $ 1,904,035 | $ 1,973,906 | $ 1,979,136 | $ 2,187,620 | 10.5 % |
| 200 Personnel Benefits | 765,824 | 816,994 | 806,845 | 806,845 | 949,095 | 17.6 % |
| Sub-Total Salaries & Benefits | 2,671,461 | 2,721,029 | 2,780,751 | 2,785,981 | 3,136,715 | 12.6 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | 608,824 | 842,967 | 604,800 | 736,319 | 587,900 | (20.2)% |
| 400 | Professional Services & Charges | 1,951,940 | 3,350,368 | 1,695,583 | 1,565,003 | 1,634,203 | 4.4 % |
| 600 | Capital Projects | 18,663 | 8,367 | — | 95,000 | — | (100.0)% |
| 700 | Debt Service - Principal | — | — | — | 137,202 | 187,785 | 36.9 % |
| 800 | Debt Service - Interest | — | 22,926 | — | 85,316 | 77,192 | (9.5)% |
| | Transfers | 350,000 | 350,000 | 398,000 | 398,000 | 395,000 | (0.8)% |
| Total Expenditures | | $ 5,600,888 | $ 7,295,657 | $ 5,479,134 | $ 5,802,821 | $ 6,018,795 | 3.7 % |

## EXPLANATORY NARRATIVE

### Pedestrian / Bike Maintenance - 411

This service unit covers pedestrian and bike maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. T he Pedestrian and Bike Maintenance program has been given a higher priority than in past years. Most of the locations repaired are short segments that had severe damage from tree roots. The program is proposed to be adequately funded through the Transportation Benefit District but will remain substantially underfunded due to reductions in the street maintenance materials budget.

| 411 | Pedestrian / Bike Maintenance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 30,006 | $ 29,955 | $ 31,082 | $ 31,082 | $ 57,519 | 85.1 % |
| 12 | Overtime | 1,367 | 1,864 | 2,000 | 2,000 | 2,000 | — % |
| 13 | Special Pay | 1,783 | 1,902 | 2,200 | 2,200 | 2,200 | — % |
| 14 | Retire/Term Cashout | 87 | 72 | 600 | 600 | 600 | — % |
| | Total | 33,243 | 33,793 | 35,882 | 35,882 | 62,319 | 73.7 % |
| 200 | Benefits | 14,070 | 15,758 | 15,752 | 15,752 | 29,514 | 87.4 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 1,409 | 531 | 1,000 | 3,000 | 1,000 | (66.7)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | 15,921 | 20,000 | 30,000 | 20,000 | (33.3)% |
| Total Expenditures | | $ 48,722 | $ 66,003 | $ 72,634 | $ 84,634 | $ 112,833 | 33.3 % |

### 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 five positions between 2010 and 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 for 2017/2018 will include reduction in the Snow Emergency Zone and adjustments to the timing for calling in contractors.

*Account 12 Overtime* - Overtime is primarily due to the hours of work required for snow and ice removal.

*Account 13 Special Pay* - The areas that require special pay frequently are standby pay for winter storms and weekend emergency call-outs.

*Account 31 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 41 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. When there is a major snow event additional expenses are paid from operating reserves.

| 412 | Snow and Ice Control | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 100,018 | $ 99,845 | $ 103,604 | $ 102,194 | $ 111,588 | 9.2% |
| 12 | Overtime | 4,556 | 6,288 | 7,000 | 6,500 | 7,000 | 7.7% |
| 13 | Special Pay | 5,945 | 6,345 | 6,500 | 6,500 | 6,500 | —% |
| 14 | Retire/Term Cashout | 291 | 239 | 1,450 | 1,450 | 1,450 | —% |
| | Total | 110,810 | 112,717 | 118,554 | 116,644 | 126,538 | 8.5% |
| 200 | Benefits | 47,260 | 52,541 | 52,505 | 52,505 | 58,685 | 11.8% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 190,911 | 287,082 | 175,000 | 160,000 | 160,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 173,862 | 163,398 | 150,000 | 100,000 | 150,000 | 50.0% |
| 48 | Repairs & Maintenance | 651 | 2,560 | 3,000 | 3,000 | 3,335 | 11.2% |
| | Total | 174,513 | 165,958 | 153,000 | 103,000 | 153,335 | 48.9% |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | 13,022 | — | — | — | — | n/a |
| Total Expenditures | | $ 536,516 | $ 618,298 | $ 499,059 | $ 432,149 | $ 498,558 | 15.4% |

**Roadway Maintenance - 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 division has resumed the chip seal program after nine years but not at the level required to keep roadways in good condition over the long term.

Larger paving operations in 2018 included 4th Street - Walnut to Race, Naches Avenue - Walnut to Martin Luther King Jr. Blvd, and Randall Park 44th Ave parking lot.

*Account 12 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 13 Special Pay* - The areas that require special pay frequently are standby pay for winter storms and weekend emergency call-outs.

*Account 41 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).

| 413 | Roadway Maintenance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 713,490 | $ 701,802 | $ 752,384 | $ 752,384 | $ 757,427 | 0.7 % |
| 12 | Overtime | 31,988 | 43,695 | 45,000 | 45,000 | 45,000 | — % |
| 13 | Special Pay | 41,610 | 44,386 | 50,000 | 50,000 | 50,000 | — % |
| 14 | Retire/Term Cashout | 2,038 | 11,520 | 2,000 | 3,364 | 2,000 | (40.5)% |
| | Total | 789,126 | 801,403 | 849,384 | 850,748 | 854,427 | 0.4 % |
| 200 | Benefits | 341,612 | 367,918 | 367,545 | 367,545 | 396,728 | 7.9 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 126,031 | 152,388 | 100,000 | 100,000 | 100,000 | — % |
| 32 | Fuel | 57,098 | 77,396 | 77,000 | 77,000 | 77,000 | — % |
| 35 | Small Tools & Equip | 8,369 | 11,725 | 8,500 | 8,500 | 8,500 | — % |
| | Total | 191,498 | 241,509 | 185,500 | 185,500 | 185,500 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 12,416 | 1,573 | 3,000 | 1,500 | 3,000 | 100.0 % |
| 42 | Communications | 6,521 | 5,370 | 5,500 | 5,500 | 5,500 | — % |
| 43 | Trans & Training | 426 | 2,848 | 2,000 | 2,000 | 2,000 | — % |
| 45 | Rentals & Leases | 26,150 | 32,842 | 28,000 | 28,000 | 28,000 | — % |
| 48 | Repairs & Maintenance | 355,883 | 281,366 | 280,000 | 285,067 | 308,450 | 8.2 % |
| 49 | Miscellaneous | 4,599 | 6,491 | 4,000 | 4,000 | 4,000 | — % |
| | Total | 405,995 | 330,490 | 322,500 | 326,067 | 350,950 | 7.6 % |
| | Vehicle Replacement | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | |
| Total Expenditures | | $ 2,078,231 | $ 2,091,320 | $ 2,074,929 | $ 2,079,860 | $ 2,137,605 | 2.8 % |

**Drainage Maintenance - 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.

| 414 | Drainage Maintenance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 20,003 | $ 19,966 | $ 20,718 | $ 20,718 | $ 23,059 | 11.3% |
| 12 | Overtime | 911 | 1,243 | 2,000 | 2,000 | 2,000 | —% |
| 13 | Special Pay | 1,188 | 1,267 | 1,500 | 1,500 | 1,500 | —% |
| 14 | Retire/Term Cashout | 58 | 48 | 100 | 100 | 100 | —% |
| | Total | 22,160 | 22,524 | 24,318 | 24,318 | 26,659 | 9.6% |
| 200 | Benefits | 9,521 | 10,499 | 10,502 | 10,502 | 12,003 | 14.3% |
| Total Expenditures | | $ 31,681 | $ 33,023 | $ 34,820 | $ 34,820 | $ 38,662 | 11.0% |

**Street 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 12 Overtime* - Overtime is primarily due to personnel allocations towards snow and ice removal and for street sweeping after parades.

*Account 13 Special Pay* - The areas that require special pay frequently are standby pay for winter storms and weekend emergency call-outs.

| 416 | Street Cleaning | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 100,018 | $ 99,845 | $ 103,604 | $ 103,604 | $ 158,686 | 53.2 % |
| 12 | Overtime | 4,556 | 6,214 | 7,250 | 7,250 | 7,250 | — % |
| 13 | Special Pay | 5,945 | 6,341 | 7,000 | 7,000 | 7,000 | — % |
| 14 | Retire/Term Cashout | 291 | 239 | 1,500 | 1,500 | 1,500 | — % |
| | Total | 110,810 | 112,639 | 119,354 | 119,354 | 174,436 | 46.2 % |
| 200 | Benefits | 46,897 | 52,525 | 52,505 | 52,505 | 84,097 | 60.2 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | — | 13 | — | 19 | — | (100.0)% |
| 32 | Fuel | 24,684 | 24,338 | 30,000 | 26,000 | 30,000 | 15.4 % |
| | Total | 24,684 | 24,351 | 30,000 | 26,019 | 30,000 | 15.3 % |
| 400 | Professional Services & Charges | | | | | | |
| 47 | Public Utility Services | 58,737 | 61,772 | 60,000 | 60,000 | 60,000 | — % |
| 48 | Repairs & Maintenance | 260,538 | 144,665 | 184,000 | 208,000 | 206,400 | (0.8)% |
| | Total | 319,275 | 206,437 | 244,000 | 268,000 | 266,400 | (0.6)% |
| Total Expenditures | | $ 501,666 | $ 395,952 | $ 445,859 | $ 465,878 | $ 554,933 | 19.1 % |

**Roadside Maintenance - 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. Existing funding allows for two applications in a season.

| 417 | Roadside Maintenance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 50,009 | $ 49,923 | $ 51,801 | $ 51,802 | $ 43,177 | (16.6)% |
| 12 | Overtime | 2,278 | 3,107 | 3,000 | 2,500 | 3,000 | 20.0 % |
| 13 | Special Pay | 2,972 | 3,171 | 3,500 | 3,500 | 3,500 | — % |
| 14 | Retire/Term Cashout | 146 | 119 | 200 | 200 | 200 | — % |
| | Total | 55,405 | 56,320 | 58,501 | 58,002 | 49,877 | (14.0)% |
| 200 | Benefits | 23,452 | 26,264 | 26,255 | 26,255 | 22,571 | (14.0)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 1,155 | 18,700 | — | 10,000 | 10,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 4,586 | — | — | — | — | n/a |
| Total Expenditures | | $ 84,598 | $ 101,284 | $ 84,756 | $ 94,257 | $ 82,448 | (12.5)% |

**Streets Administration - 419**

This function covers the supervisory and office expenses for Street Operations.

| 419 | Streets Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 83,386 | $ 88,502 | $ 88,502 | $ 88,502 | $ 94,659 | 7.0 % |
| 200 | Benefits | 31,537 | 33,453 | 33,033 | 33,033 | 35,712 | 8.1 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 4,393 | 5,087 | 4,500 | 4,500 | 4,500 | — % |
| 35 | Small Tools & Equip | 1,172 | 375 | 1,200 | 1,200 | 1,200 | — % |
| | Total | 5,565 | 5,462 | 5,700 | 5,700 | 5,700 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | — | 593 | — | 600 | 600 | — % |
| 44 | Taxes & Assessments | 46 | 46 | 200 | 200 | 200 | — % |
| | Total | 46 | 639 | 200 | 800 | 800 | — % |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | 5,641 | 8,367 | — | 95,000 | — | (100.0)% |
| Total Expenditures | | $ 126,175 | $ 136,423 | $ 127,435 | $ 223,035 | $ 136,871 | (38.6)% |

**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.

| 421 | Streets Management | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 51,295 | $ 52,531 | $ 51,250 | $ 52,558 | $ 55,347 | 5.3% |
| 200 | Benefits | 14,126 | 15,086 | 15,387 | 15,387 | 16,959 | 10.2% |
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | — | — | — | 15 | 15 | |
| 49 | Miscellaneous | 1,573 | 663 | 1,825 | 1,525 | 1,825 | 19.7% |
| | Total | 1,573 | 663 | 1,825 | 1,540 | 1,840 | 19.5% |
| Total Expenditures | | $ 66,994 | $ 68,280 | $ 68,462 | $ 69,485 | $ 74,146 | 6.7% |

**General Services - 423**

This function includes the Interfund Insurance charges and Public Works Administration charges.

| 423 | General Services | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 169,339 | $ 193,789 | $ 194,401 | $ 194,401 | $ 199,261 | 2.5 % |
| 47 | Public Utility Services | 108 | 175 | 175 | 175 | 175 | — % |
| 49 | Miscellaneous | 58,225 | 57,746 | 24,491 | 24,491 | 25,226 | 3.0 % |
| | Total | 227,672 | 251,710 | 219,067 | 219,067 | 224,662 | 2.6 % |
| | Transfers Out | — | — | 48,000 | 48,000 | 45,000 | (6.3)% |
| Total Expenditures | | $ 227,672 | $ 251,710 | $ 267,067 | $ 267,067 | $ 269,662 | 1.0 % |

**Lighting - 432**

This service unit includes 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. A higher rate of call-outs for equipment malfunctions has resulted from the deferred maintenance. The installation of LED fixtures where possible has reduced some of the impact of the deferred maintenance.

Through a Department Energy Services energy saving program the City has embarked on a project to replace all High Pressure Sodium streetlights with LED streetlights. The project is 51% complete but has been delayed due to regulatory issues. Those issues have been resolved and the project should recommence by October of 2018. Project completion is expected to be in the first quarter of 2019. The LED installations will reduce the annual utility bill for street lighting by at least 50% and result in minimal maintenance needs over the first 15 years of the new fixtures lives.

| 432 | Lighting | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 24,210 | $ 26,021 | $ 27,015 | $ 27,015 | $ 28,191 | 4.4 % |
| 12 | Overtime | 877 | 522 | 750 | 750 | 750 | — % |
| 13 | Special Pay | 1,179 | 1,167 | 1,000 | 1,000 | 1,000 | — % |

| 432 | Lighting | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 14 | Retire/Term Cashout | 129 | 139 | — | — | — | n/a |
| | Total | 26,395 | 27,849 | 28,765 | 28,765 | 29,941 | 4.1 % |
| 200 | Benefits | 10,506 | 11,706 | 11,746 | 11,746 | 12,640 | 7.6 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 14,080 | 2,026 | 5,000 | 3,000 | 5,000 | 66.7 % |
| 400 | Professional Services & Charges | | | | | | |
| 47 | Public Utility Services | 342,295 | 330,402 | 345,000 | 255,000 | 245,000 | (3.9)% |
| 48 | Repairs & Maintenance | — | 1,631,157 | — | 1,000 | 1,500 | n/a |
| | Total | 342,295 | 1,961,559 | 345,000 | 256,000 | 246,500 | (3.7)% |
| 800 | Debt Service - Interest | — | 22,926 | — | 222,518 | 264,977 | |
| Total Expenditures | | $ 393,276 | $ 2,026,066 | $ 390,511 | $ 522,029 | $ 559,058 | 7.1 % |

**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 12 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 13 Special Pay* - The area that requires special pay frequently is standby pay for weekend emergency coverage.

| 434 | Traffic Control | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 460,187 | $ 493,304 | $ 512,143 | $ 512,478 | $ 533,108 | 4.0 % |
| 12 | Overtime | 14,829 | 12,104 | 12,000 | 12,000 | 12,000 | — % |
| 13 | Special Pay | 20,610 | 21,742 | 20,000 | 20,000 | 20,000 | — % |
| 14 | Retire/Term Cashout | 4,609 | 5,082 | 4,000 | 5,775 | 5,000 | (13.4)% |
| | Total | 500,235 | 532,232 | 548,143 | 550,253 | 570,108 | 3.6 % |
| 200 | Benefits | 187,901 | 209,200 | 206,228 | 206,228 | 223,937 | 8.6 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 166,426 | 241,387 | 185,900 | 319,000 | 174,000 | (45.5)% |
| 32 | Fuel | 10,223 | 12,385 | 9,700 | 15,000 | 9,700 | (35.3)% |
| 35 | Small Tools & Equip | 937 | 2,656 | 2,500 | 5,600 | 2,500 | (55.4)% |
| | Total | 177,586 | 256,428 | 198,100 | 339,600 | 186,200 | (45.2)% |
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | 5,626 | 5,623 | 7,818 | 7,615 | 9,334 | 22.6 % |
| 47 | Public Utility Services | 126,504 | 116,110 | 120,000 | 90,000 | 88,500 | (1.7)% |
| 48 | Repairs & Maintenance | 40,310 | 46,962 | 45,500 | 43,500 | 46,840 | 7.7 % |
| | Total | 172,440 | 168,695 | 173,318 | 141,115 | 144,674 | 2.5 % |
| Total Expenditures | | $ 1,038,162 | $ 1,166,555 | $ 1,125,789 | $ 1,237,196 | $ 1,124,919 | (9.1)% |

**Traffic Administration - 439**

This function covers the supervisory and office expenses for Traffic Operations.

| 439 | Traffic Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 1,455 | $ 2,686 | $ 1,500 | $ 1,500 | $ 1,500 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 43 | Trans & Training | 2,356 | 393 | 1,200 | 1,200 | 1,200 | — % |
| 49 | Miscellaneous | 2,663 | 4,478 | 2,100 | 2,250 | 2,100 | (6.7)% |
| | Total | 5,019 | 4,871 | 3,300 | 3,450 | 3,300 | (4.3)% |
| Total Expenditures | | $ 6,474 | $ 7,557 | $ 4,800 | $ 4,950 | $ 4,800 | (3.0)% |

**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.

| 441 | Traffic Management | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 51,295 | $ 52,531 | $ 51,250 | $ 54,109 | $ 55,348 | 2.3% |
| 200 | Benefits | 14,126 | 15,085 | 15,386 | 15,386 | 16,960 | 10.2% |
| Total Expenditures | | $ 65,421 | $ 67,616 | $ 66,636 | $ 69,495 | $ 72,308 | 4.0% |

**Traffic Engineering - 443**

This function tracks Traffic Engineering professional services

| 443 | Traffic Engineering | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 49 | Miscellaneous | $ 45 | $ 426 | $ — | $ — | $ — | n/a |

**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 in 2016 and the loss of the Traffic Systems Analyst position in 2017, all traffic engineering functions 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. Staff will continue to seek any opportunities to move forward with these important objectives.

*Account 41 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.

| 444 | Traffic Planning | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 70,949 | $ 1,319 | $ — | $ — | $ 87,962 | n/a |
| 12 | Overtime | 26 | 13 | — | — | — | n/a |
| 13 | Special Pay | 500 | 750 | — | — | — | n/a |
| 14 | Retire/Term Cashout | — | 8,914 | — | — | — | n/a |
| | Total | 71,475 | 10,996 | — | — | 87,962 | n/a |
| 200 | Benefits | 24,816 | 6,959 | — | — | 39,289 | n/a |

| 444 | Traffic Planning | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 483 | 779 | 1,000 | 1,000 | 1,000 | —% |
| 35 | Small Tools & Equip | — | 3,414 | 2,000 | 1,000 | 2,000 | 100.0% |
| | Total | 483 | 4,193 | 3,000 | 2,000 | 3,000 | 50.0% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 90,653 | 18,096 | 18,500 | 18,500 | 18,500 | —% |
| Total Expenditures | | $ 187,427 | $ 40,244 | $ 21,500 | $ 20,500 | $ 148,751 | 625.6% |

**Traffic Engineering 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.

| 449 | Traffic Engineering Admin | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 11,033 | $ 14,580 | $ 12,665 | $ 15,256 | $ 15,573 | 2.1% |
| 42 | Communications | 205 | 146 | 200 | 200 | 200 | —% |
| 45 | Rentals & Leases | 157,299 | 169,933 | 164,988 | 164,988 | 169,938 | 3.0% |
| 49 | Miscellaneous | 39,292 | 40,244 | 17,020 | 17,020 | 17,531 | 3.0% |
| Total Expenditures | | $ 207,829 | $ 224,903 | $ 194,873 | $ 197,464 | $ 203,242 | 2.9% |

**Revenue**

Revenues consist of an allocation of Property Tax, State Gas Tax (based on a state per capita formula), an interfund distribution transfer from Stormwater to support the street sweeping operation (for the removal of pollutants before they enter the storm water system), interest and other miscellaneous revenues consisting primarily of insurance reimbursements when motorist collisions damage lighting structures or signs. Transfers include funding from the Transportation Benefit District for 2.00 FTE's, added in the 2019 budget.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 749,551 | $ 551,611 | $ 849,894 | $ 849,894 | $ 941,866 | 10.8 % |
| 31 | Taxes | 3,279,962 | 3,116,609 | 3,291,437 | 3,294,019 | 3,271,325 | (0.7)% |
| 33 | Intergovernmental | 1,481,648 | 1,501,338 | 1,534,022 | 1,772,581 | 1,741,712 | (1.7)% |
| 34 | Chrgs f/Goods & Svcs | 560,680 | 402,773 | 545,000 | 550,615 | 545,000 | (1.0)% |
| 36 | Miscellaneous Revenues | 20,134 | 125,462 | 8,000 | 33,578 | 8,000 | (76.2)% |
| 39 | Other Financing Sources | 60,524 | 2,447,759 | 40,000 | 100,000 | 40,000 | (60.0)% |
| | Transfers In | — | — | 144,000 | 144,000 | 176,545 | |
| Total | | $ 6,152,499 | $ 8,145,552 | $ 6,412,353 | $ 6,744,687 | $ 6,724,448 | (0.3)% |

# *ARTERIAL STREET CAPITAL - 142*

***Director of Public Works*** ***Scott Schafer***

**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.

Function(s): 711, 712, 713, 809 & 877.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 711 Capital Improvement | $ 220,875 | $ 220,375 | $ — | $ 19,350 | $ — | (100.0)% |
| 712 Arterial Street Projects | 2,374,302 | 1,021,927 | 4,733,170 | 1,153,784 | 11,908,352 | 932.1 % |
| 713 Arterial Street Programs | 1,995 | 4,778 | 5,000 | 5,000 | 5,000 | — % |
| 809 SIED Airport Road | — | — | 58,090 | 58,090 | 58,090 | — % |
| 877 Debt Service Principal | — | — | 106,197 | 106,197 | 106,197 | — % |
| Total | 2,597,172 | 1,247,080 | 4,902,457 | 1,342,421 | 12,077,639 | 799.7 % |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | 1,993,121 | 1,190,323 | 2,773,885 | 1,730,079 | 9,088,713 | 425.3 % |
| 34 Chrgs f/Goods & Svcs | — | — | — | — | — | |
| 36 Miscellaneous Revenues | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | — % |
| 39 Other Financing Sources | 900,000 | — | 1,700,000 | 500,000 | 1,700,000 | 240.0 % |
| Total | 2,894,121 | 1,191,323 | 4,474,885 | 2,231,079 | 10,789,713 | 383.6 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 1,281,875 | 1,578,823 | 1,523,066 | 1,523,066 | 2,411,724 | 58.3 % |
| Revenues less Expenditures | 296,949 | (55,757) | (427,572) | 888,658 | (1,287,926) | (244.9)% |
| Ending Balance | $ 1,578,824 | $ 1,523,066 | $ 1,095,494 | $ 2,411,724 | $ 1,123,798 | (53.4)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ 1,995 | $ 9,888 | $ 5,000 | $ 19,550 | $ 10,000 | (48.8)% |
| 600 Capital Projects | 2,374,302 | 1,016,817 | 4,733,170 | 1,158,584 | 11,903,352 | 927.4 % |
| 700 Debt Service - Principal | — | — | 95,145 | 95,145 | 135,601 | 42.5 % |
| 800 Debt Service - Interest | — | — | 69,141 | 69,141 | 28,686 | (58.5)% |
| Transfers | 220,875 | 220,375 | — | — | — | n/a |
| Total Expenditures | $ 2,597,172 | $ 1,247,080 | $ 4,902,456 | $ 1,342,420 | $ 12,077,639 | 799.7 % |

**EXPLANATORY NARRATIVE**

Projects scheduled and budgeted for 2019 using this fund are:

## CAPITAL IMPROVEMENT EXPENDITURES

| Fund 142 Expenditures | 2019 Projected Budget |
|---|---|
| Construction Projects | |
| - Professional Services | $ 10,000 |
| 2143 Nob Hill/Fair Ave Rebuild | 78,312 |
| 2340 N 1st St Revitalization - Phase I | 3,396,279 |
| 2388 Wide Hollow Creek Bridges | 183,571 |
| 2413 Garfield Elementary Safety Improvements | 142,000 |
| 2428 Spring Creek Road - Soccer | 3,021,636 |
| 2430 Cowiche Canyon Trail | 1,847,000 |
| 2447 Fruitvale/River Rd Roundabouts | 1,090,000 |
| 2458 Complete Streets Projects | 430,000 |
| 2473 McClure Elementary Vic Safety Impr | 258,000 |
| 2474 64th Ave & Ahtanum Rd Intersection | 97,804 |
| 2479 River Road - 34th Ave to 40th Ave | 1,358,750 |
| Total Construction Projects | 11,913,352 |
| Debt Service | |
| 2410 | 58,090 |
| 2428 | 106,197 |
| Total Fund 142 Expenditures | $ 12,077,639 |

**Capital Improvement - 711**

In 2018, this function consisted of purchasing property and relocating a fence at the northwest corner of 72nd Avenue and Coolidge Road.

| 711 | Capital Improvement | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 48 | Repairs & Maintenance | $ — | $ — | $ — | $ 11,550 | $ — | n/a |
| 600 | Capital Outlay | | | | | | |
| 61 | Land | — | — | — | 7,800 | — | n/a |
| | Transfers Out | 220,875 | 220,375 | — | — | — | n/a |
| Total Expenditures | | $ 220,875 | $ 220,375 | $ — | $ 19,350 | $ — | (100.0)% |

**Arterial Street Projects - 712**

The Arterial Street Project element consists of all projects done by the City within the public right of way.

*Account 41 Professional Services* - Funds are budgeted in this line item for professional services such as electrical or mechanical engineering, architecture, or surveying.

| 712 | Arterial Street Projects | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ — | $ 5,110 | $ — | $ 3,000 | $ 5,000 | 66.7% |
| 600 | Capital Outlay | | | | | | |
| 65 | Construction Projects | 2,374,302 | 1,016,817 | 4,733,170 | 1,150,784 | 11,903,352 | 934.4% |
| Total Expenditures | | $ 2,374,302 | $ 1,021,927 | $ 4,733,170 | $ 1,153,784 | $ 11,908,352 | 932.1% |

**Arterial Street Programs - 713**

The Arterial Street Programs element provides funding for the Annual Bridge Inspections.

| 713 | Arterial Street Programs | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 1,995 | $ 4,778 | $ 5,000 | $ 5,000 | $ 5,000 | —% |

**SIED Airport Road Debt Service- 809**

This grant/loan was obtained by the City to reconstruct and realign Airport Lane and extend 21st Avenue. The City received $307,000 in grant and $307,000 in loan. The 6-year loan will mature in 2023.

| 809 | SIED Airport Road Debt Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 700 | Debt Services Principal | $ — | $ — | $ 36,658 | $ 36,658 | $ 51,493 | 40.5 % |
| 800 | Debt Service Int/Other | — | — | 21,432 | 21,432 | 6,596 | (69.2)% |
| Total Expenditures | | $ — | $ — | $ 58,090 | $ 58,090 | $ 58,089 | — % |

**SIED Frontage Road Debt Service- 809**

This $1.8 million County grant/loan was obtained to reconstruct and widen the streets providing access to the SOZO Sports Complex.

| 809 | SIED Frontage Road Debt Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 700 | Debt Services Principal | $ — | $ — | $ 58,488 | $ 58,488 | $ 84,107 | 43.8 % |
| 800 | Debt Service Int/Other | — | — | 47,709 | 47,709 | 22,090 | (53.7)% |
| Total Expenditures | | $ — | $ — | $ 106,197 | $ 106,197 | $ 106,197 | — % |

**Revenue**

Revenues are detailed in the following charts:

**GENERAL REVENUES**

| Fund 142 Revenues | | 2019 Projected Budget |
|---|---|---|
| 2143 | Nob Hill & Fair Ave (Federal Highway Admin Grant) | $ 67,740 |
| 2,340 | North 1st St Revitalization Phase 1 (STP Grant) | 2,964,279 |
| 2388 | Wide Hollow Creek Bridges (DOE Grant) | 183,571 |
| 2413 | Garfield Elementary Safety Improvements (WSDOT Grant) | 142,000 |
| 2428 | Spring Creek Road - Soccer (SIED Grant) | 900,000 |
| 2428 | Spring Creek Road - Soccer (LTGO Bond) | 1,700,000 |
| 2430 | Cowiche Canyon Trail (Connecting WA Grant) | 1,847,000 |
| 2447 | Fruitvale/River Road Roundabouts (HSIP Grant) | 857,608 |
| 2473 | McClure Elementary Vic Safety Impr (SRTS Grant) | 258,000 |
| 2474 | 64th Ave and Ahtanum Road I/S (CMAQ Grant) | 84,600 |
| 2479 | River Road - 34th Ave to 40th Ave (SIED Grant) | 500,000 |
| 2479 | River Road - 34th Ave to 40th Ave (TIB Grant or TBD) | 648,710 |
| 0000 | Arterial Street Gas Tax/Interest | 635,205 |
| 0000 | Miscellaneous Revenue | 1,000 |
| Total Fund 142 Revenues | | $ 10,789,713 |

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 1,281,875 | $ 1,578,823 | $ 1,523,066 | $ 1,523,066 | $ 2,411,724 | 58.3% |
| 33 | Intergovernmental | 1,993,121 | 1,190,323 | 2,773,885 | 1,730,079 | 9,088,713 | 425.3% |
| 36 | Miscellaneous Revenues | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | —% |
| 39 | Other Financing Sources | 900,000 | — | 1,700,000 | 500,000 | 1,700,000 | 240.0% |
| Total | | $ 4,175,996 | $ 2,770,146 | $ 5,997,951 | $ 3,754,145 | $ 13,201,437 | 251.6% |

# *STREET CAPITAL - 344*

***Director of Public Works*** ***Scott Schafer***

**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.

Function(s): 717.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 717 Capital Improvement | $ 167 | $ 95,775 | $ 550,000 | $ 3,975,156 | $ 726,545 | (81.7)% |
| **Object/Type** | | | | | | |
| 31 Taxes | — | — | 550,000 | 550,000 | 550,000 | — % |
| 36 Miscellaneous Revenues | 59,248 | 79,256 | 50,000 | 92,000 | 50,000 | (45.7)% |
| 39 Other Financing Sources | — | — | — | 3,500,000 | — | (100.0)% |
| Transfers In | 45,306 | 74,159 | 105,000 | — | — | n/a |
| Total | 104,554 | 153,415 | 705,000 | 4,142,000 | 600,000 | (85.5)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 94,164 | 198,551 | 256,191 | 256,191 | 423,035 | 65.1 % |
| Revenues less Expenditures | 104,387 | 57,640 | 155,000 | 166,844 | (126,545) | (175.8)% |
| Ending Balance | $ 198,551 | $ 256,191 | $ 411,191 | $ 423,035 | $ 296,490 | (29.9)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 600 Capital Projects | $ 167 | $ 95,775 | $ 550,000 | $ 550,000 | $ 550,000 | — % |
| Transfers | — | — | — | 3,425,156 | 176,545 | |
| Total Expenditures | $ 167 | $ 95,775 | $ 550,000 | $ 3,975,156 | $ 726,545 | (81.7)% |

## EXPLANATORY NARRATIVE

**Capital Improvement - 717**

This work will remove and replace dilapidated sidewalk, install new sidewalk, upgrade non ADA compliant sidewalk ramps and install new sidewalk ramps. These projects are included in the Transportation Benefit District (TBD) project list and will be funded by the TBD. The sidewalk projects included in the TBD are scheduled to be constructed through 2028. Transfers include a 2018 refunding on a streets resurfacing project for a better term, and to Streets for the funding of 2.00 FTE's added in the 2019 budget.

| 717 Capital Improvement | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 600 Capital Outlay | | | | | | |
| 63 Impr Other Than Bldg | $ — | $ 95,775 | $ — | $ — | $ — | n/a |
| 65 Construction Projects | 167 | — | 550,000 | 550,000 | 550,000 | — % |
| Total | 167 | 95,775 | 550,000 | 550,000 | 550,000 | — % |
| Transfers Out | — | — | — | 3,425,156 | 176,545 | |
| Total Expenditures | $ 167 | $ 95,775 | $ 550,000 | $ 3,975,156 | $ 726,545 | (81.7)% |

**Revenue**

In 2018 road rehabilitation will be primarily funded by Transportation Benefit District (TBD) taxes.

| Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| Beginning Balance | $ 94,164 | $ 198,551 | $ 256,191 | $ 256,191 | $ 423,035 | 65.1 % |
| 31 Taxes | — | — | 550,000 | 550,000 | 550,000 | — % |
| 36 Miscellaneous Revenues | 59,248 | 79,256 | 50,000 | 92,000 | 50,000 | (45.7)% |
| 39 Other Financing Sources | — | — | — | 3,500,000 | — | (100.0)% |
| Transfers In | 45,306 | 74,159 | 105,000 | — | — | n/a |
| Total | $ 198,718 | $ 351,966 | $ 961,191 | $ 4,398,191 | $ 1,023,035 | (76.7)% |

# *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, Equipment Rental/Building Maintenance, Water/Irrigation, Wastewater/Stormwater and Engineering. Public Works, through its various divisions, provides essential services, helps to promote economic development, protects the health and safety of staff and of the community, protects the environment and enhances the quality of life for our residents.

Function(s): 491, 492 & 493.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1160 | Director of Public Works | 1.00 | 1.00 | 1.00 | 1.00 |
| 2262 | Public Works Safety & Training Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| 7122 | Department Assistant II [1] | 2.00 | 2.00 | 0.00 | 0.00 |
| 7123 | Department Assistant III [1] | 1.00 | 1.00 | 3.00 | 3.00 |
| 7124 | Department Assistant IV | 1.00 | 1.00 | 1.00 | 1.00 |
| 8511 | Custodian [2] | 1.00 | 1.00 | 2.00 | 2.00 |
| 11603 | Public Works Office Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| 13601 | Building Superintendent | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [3] | | 9.00 | 9.00 | 10.00 | 10.00 |

(1) Two Department Assistant II positions were elevated to Department Assistant III positions mid-year 2017.
(2) One Custodian position was added mid-year 2017.
(3) Public Works Administration (560) funds .15 FTE in Equipment Rental (551) and has .50 FTE's funded by Cemetery (144), .07 by Stormwater (441), .15 by Wastewater (473), .10 by Water (474), .03 by Irrigation (475), and .50 by Workers Compensation (514).

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 491 Administration | $ 587,909 | $ 571,748 | $ 568,679 | $ 551,057 | $ 586,703 | 6.5 % |
| 492 Safety & Training | 40,949 | 33,375 | 46,013 | 39,552 | 50,993 | 28.9 % |
| 493 Facility Maintenance | 570,195 | 628,341 | 639,901 | 620,483 | 620,555 | — % |
| Total | 1,199,053 | 1,233,464 | 1,254,593 | 1,211,092 | 1,258,251 | 3.9 % |

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Object/Type** | | | | | | |
| 34 Chrgs f/Goods & Svcs | 561,700 | 605,112 | 593,012 | 593,012 | 610,802 | 3.0 % |
| 36 Miscellaneous Revenues | 582,244 | 622,752 | 611,067 | 611,067 | 629,399 | 3.0 % |
| Total | 1,143,944 | 1,227,864 | 1,204,079 | 1,204,079 | 1,240,201 | 3.0 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 484,256 | 429,148 | 423,548 | 423,548 | 416,535 | (1.7)% |
| Revenues less Expenditures | (55,109) | (5,600) | (50,514) | (7,013) | (18,050) | 157.4 % |
| Ending Balance | $ 429,147 | $ 423,548 | $ 373,034 | $ 416,535 | $ 398,485 | (4.3)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 473,286 | $ 473,975 | $ 486,023 | $ 444,860 | $ 478,000 | 7.4 % |
| 200 Personnel Benefits | 178,846 | 196,974 | 206,969 | 206,969 | 233,855 | 13.0 % |
| Sub-Total Salaries & Benefits | 652,132 | 670,949 | 692,992 | 651,829 | 711,855 | 9.2 % |
| 300 Operating Supplies | 46,451 | 52,132 | 48,600 | 50,362 | 46,900 | (6.9)% |
| 400 Professional Services & Charges | 485,471 | 471,270 | 468,002 | 463,902 | 424,496 | (8.5)% |
| 600 Capital Projects | — | 24,113 | 30,000 | 30,000 | 60,000 | 100.0 % |
| Transfers | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | — % |
| Total Expenditures | $ 1,199,054 | $ 1,233,464 | $ 1,254,594 | $ 1,211,093 | $ 1,258,251 | 3.9 % |

### EXPLANATORY NARRATIVE

The 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

Primary responsibilities are to carry out Reception, Registration, Record Keeping and Management of the various divisions that make up the Public Works Department.

| 491 Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 301,479 | $ 294,987 | $ 287,390 | $ 274,497 | $ 302,712 | 10.3 % |
| 12 Overtime | 294 | — | 600 | 600 | 400 | (33.3)% |
| 13 Special Pay | 6,079 | 4,230 | 7,512 | 6,112 | 1,169 | (80.9)% |
| 14 Retire/Term Cashout | — | — | 2,000 | 720 | 2,000 | 177.8 % |
| Total | 307,852 | 299,217 | 297,502 | 281,929 | 306,281 | 8.6 % |

| 491 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | 117,132 | 127,559 | 121,232 | 121,232 | 133,583 | 10.2 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 7,554 | 8,241 | 8,000 | 8,000 | 5,000 | (37.5)% |
| 32 | Fuel | 879 | 654 | 900 | 900 | 900 | — % |
| 35 | Small Tools & Equip | 1,140 | 4,005 | 2,000 | 2,000 | 2,000 | — % |
| | Total | 9,573 | 12,900 | 10,900 | 10,900 | 7,900 | (27.5)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 56,058 | 72,759 | 68,703 | 68,703 | 70,283 | 2.3 % |
| 42 | Communications | 46,783 | 14,795 | 15,864 | 15,664 | 15,664 | — % |
| 43 | Trans & Training | 116 | 487 | 1,000 | 750 | 500 | (33.3)% |
| 47 | Public Utility Services | 7,134 | 11,626 | 11,917 | 11,917 | 12,203 | 2.4 % |
| 48 | Repairs & Maintenance | 22,445 | 7,387 | 19,762 | 17,462 | 20,690 | 18.5 % |
| 49 | Miscellaneous | 5,815 | 2,957 | 6,800 | 7,500 | 4,600 | (38.7)% |
| | Total | 138,351 | 110,011 | 124,046 | 121,996 | 123,940 | 1.6 % |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | — | 7,060 | — | — | — | n/a |
| | Vehicle Replacement | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | — % |
| Total Expenditures | | $ 587,908 | $ 571,747 | $ 568,680 | $ 551,057 | $ 586,704 | 6.5 % |

**Safety and Training - 492**

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 Public Works Safety and Training Coordinator serves as the Chairperson for the City's Executive Safety Committee. This position reports directly to the Director of Public Works and is funded 50% by Public Works Administration and 50% by Workers Compensation.

| 492 | Safety and Training | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 23,781 | $ 19,025 | $ 26,571 | $ 20,661 | $ 25,407 | 23.0% |
| 13 | Special Pay | 267 | 389 | 395 | 395 | 395 | —% |
| | Total | 24,048 | 19,414 | 26,966 | 21,056 | 25,802 | 22.5% |
| 200 | Benefits | 8,712 | 8,214 | 10,346 | 10,346 | 15,191 | 46.8% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 1,729 | 1,064 | 1,200 | 1,200 | 1,500 | 25.0% |
| 35 | Small Tools & Equip | 1,301 | 1,978 | 2,000 | 2,000 | 2,000 | —% |
| | Total | 3,030 | 3,042 | 3,200 | 3,200 | 3,500 | 9.4% |

| 492 | Safety and Training | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 135 | 22 | 1,000 | 1,000 | 2,000 | 100.0% |
| 42 | Communications | 658 | 512 | 750 | 200 | 750 | 275.0% |
| 43 | Trans & Training | 187 | — | 500 | 500 | 500 | —% |
| 49 | Miscellaneous | 4,180 | 2,172 | 3,250 | 3,250 | 3,250 | —% |
| | Total | 5,160 | 2,706 | 5,500 | 4,950 | 6,500 | 31.3% |
| Total Expenditures | | $ 40,950 | $ 33,376 | $ 46,012 | $ 39,552 | $ 50,993 | 28.9% |

**Facility Maintenance - 493**

Supports the maintenance of the public works facility. Responsible for planning, maintaining and evaluating of the facility's assets to ensure necessary capital repair/replacement are effectively addressed.

*Account 12 Overtime* - Overtime is primarily due to snow and ice removal, absenteeism coverage, and emergency call-outs.

| 493 | Facility Maintenance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 132,647 | $ 146,983 | $ 151,255 | $ 128,511 | $ 139,918 | 8.9 % |
| 12 | Overtime | 3,900 | 3,627 | 5,000 | 5,000 | 3,000 | (40.0)% |
| 13 | Special Pay | 2,071 | 1,899 | 2,500 | 2,500 | 1,500 | (40.0)% |
| 14 | Retire/Term Cashout | 2,768 | 2,834 | 2,800 | 5,863 | 1,500 | (74.4)% |
| | Total | 141,386 | 155,343 | 161,555 | 141,874 | 145,918 | 2.9 % |
| 200 | Benefits | 53,002 | 61,201 | 75,390 | 75,390 | 85,081 | 12.9 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 31,392 | 32,063 | 31,500 | 32,562 | 31,500 | (3.3)% |
| 32 | Fuel | — | 1,966 | — | 700 | 1,000 | 42.9 % |
| 35 | Small Tools & Equip | 2,455 | 2,161 | 3,000 | 3,000 | 3,000 | — % |
| | Total | 33,847 | 36,190 | 34,500 | 36,262 | 35,500 | (2.1)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | — | 1,500 | 1,500 | 1,500 | — % |
| 42 | Communications | 1,484 | 876 | 1,356 | 1,356 | 1,356 | — % |
| 43 | Trans & Training | — | — | 500 | 500 | 500 | — % |
| 47 | Public Utility Services | 202,940 | 209,278 | 215,100 | 212,100 | 213,700 | 0.8 % |
| 48 | Repairs & Maintenance | 135,674 | 143,219 | 118,500 | 118,500 | 75,500 | (36.3)% |
| 49 | Miscellaneous | 1,861 | 5,180 | 1,500 | 3,000 | 1,500 | (50.0)% |
| | Total | 341,959 | 358,553 | 338,456 | 336,956 | 294,056 | (12.7)% |
| 600 | Capital Outlay | | | | | | |
| 63 | Impr Other Than Bldg | — | 17,053 | — | — | — | |
| 65 | Construction Projects | — | — | 30,000 | 30,000 | 60,000 | 100.0 % |
| | Total | — | 17,053 | 30,000 | 30,000 | 60,000 | 100.0 % |
| Total Expenditures | | $ 570,194 | $ 628,340 | $ 639,901 | $ 620,482 | $ 620,555 | — % |

**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.

### PUBLIC WORKS ADMINISTRATION BUDGET REVENUE SOURCES

| Division | 2018 Amended Budget | % of Total Budget | 2019 Proposed Budget | % of Total Budget | 2019 Proposed vs. 2018 Amended |
|---|---|---|---|---|---|
| Parks and Recreation (131) | $ 59,301 | 10.0% | $ 61,080 | 10.0% | 3.0% |
| Street/Traffic Engineering (141) | 41,511 | 7.0% | 42,756 | 7.0% | 3.0% |
| Cemetery (144) | 5,930 | 1.0% | 6,108 | 1.0% | 3.0% |
| Transit (462) | 83,022 | 14.0% | 85,513 | 14.0% | 3.0% |
| Refuse and Recycling (471) | 53,371 | 9.0% | 54,972 | 9.0% | 3.0% |
| Equipment Rental (551) | 41,511 | 7.0% | 42,756 | 7.0% | 3.0% |
| Wastewater (473) | 100,812 | 17.0% | 103,836 | 17.0% | 3.0% |
| Stormwater (441) | 88,952 | 15.0% | 91,621 | 15.0% | 3.0% |
| Engineering (001) | 11,860 | 2.0% | 12,216 | 2.0% | 3.0% |
| Irrigation (475) | 17,790 | 3.0% | 18,324 | 3.0% | 3.0% |
| Water (474) | 88,952 | 15.0% | 91,621 | 15.0% | 3.0% |
| Total | $ 593,012 | 100.0% | $ 610,803 | 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 at Public Works and supported by the Facilities Maintenance arm of the Public Works Department.

### PUBLIC WORKS PLANT CHARGE DISTRIBUTION

| Division | 2018 Amended Budget | % of Total Budget | 2019 Proposed Budget | % of Total Budget | 2019 Proposed vs. 2018 Amended |
|---|---|---|---|---|---|
| Parks | $ 59,885 | 9.8% | $ 61,682 | 9.8% | 3.0% |
| Street and Traffic Engineering | 164,988 | 27.0% | 169,938 | 27.0% | 3.0% |
| Irrigation | 7,333 | 1.2% | 7,553 | 1.2% | 3.0% |
| Transit | 95,326 | 15.6% | 98,186 | 15.6% | 3.0% |
| Refuse | 46,441 | 7.6% | 47,834 | 7.6% | 3.0% |
| Water | 93,493 | 15.3% | 96,298 | 15.3% | 3.0% |
| Equipment Rental | 143,601 | 23.5% | 147,909 | 23.5% | 3.0% |
| Total | $ 611,067 | 100.0% | $ 629,400 | 100.0% | |

| Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| Beginning Balance | $ 484,256 | $ 429,148 | $ 423,548 | $ 423,548 | $ 416,535 | (1.7)% |
| 34 Chrgs f/Goods & Svcs | 561,700 | 605,112 | 593,012 | 593,012 | 610,802 | 3.0 % |
| 36 Miscellaneous Revenues | 582,244 | 622,752 | 611,067 | 611,067 | 629,399 | 3.0 % |
| Total | $ 1,628,200 | $ 1,657,012 | $ 1,627,627 | $ 1,627,627 | $ 1,656,736 | 1.8 % |

# *ENGINEERING - 700*

**GENERAL FUND**

***Director of Public Works*** ***Scott Schafer***

**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, Yakima Revenue Development Area 323, REET 1 Public Works Trust 342, REET 2 Capital Project Fund 343, and Streets Capital 344. 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 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.

Function(s): 700.

**AUTHORIZED PERSONNEL**

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1170 | Director of Utilities & Engineering [1] | 1.00 | 1.00 | 0.00 | 0.00 |
| 3120 | Design Engineer | 2.00 | 2.00 | 2.00 | 2.00 |
| 4141 | Construction Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| 8701 | Street Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| 10601 | Engineering Contracts Specialist | 0.75 | 0.75 | 0.75 | 0.75 |
| 11101 | Construction Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| 11104 | Senior Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| 11107 | Chief Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [4] | | 8.75 | 8.75 | 7.75 | 7.75 |

(1) The Director of Utilities and Engineering position was deleted mid-year 2017.
(2) The equivalent of .50 FTE's are funded by Stormwater (441), .69 by Wastewater (473) and .65 by Water (474).

**BUDGET SUMMARY**

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 700 Engineering | $ 663,965 | $ 660,751 | $ 730,903 | $ 704,751 | $ 778,311 | 10.4% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 438,916 | $ 434,568 | $ 474,810 | $ 448,041 | $ 510,851 | 14.0 % |
| 200 Personnel Benefits | 167,163 | 161,475 | 189,240 | 189,240 | 200,954 | 6.2 % |
| Sub-Total Salaries & Benefits | 606,079 | 596,043 | 664,050 | 637,281 | 711,805 | 11.7 % |
| 300 Operating Supplies | 9,687 | 8,352 | 10,700 | 11,500 | 10,700 | (7.0)% |
| 400 Professional Services & Charges | 40,219 | 32,584 | 48,173 | 47,990 | 47,825 | (0.3)% |
| 600 Capital Projects | — | 15,792 | — | — | — | n/a |
| Transfers | 7,980 | 7,980 | 7,980 | 7,980 | 7,980 | — % |
| Total Expenditures | $ 663,965 | $ 660,751 | $ 730,903 | $ 704,751 | $ 778,310 | 10.4 % |

## EXPLANATORY NARRATIVE

**Engineering - 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 the upcoming year is expected to include the following types of projects:

| | |
|---|---|
| Utility Rehabilitation | Six Year Transportation Improvement Program |
| Sidewalk Safety Projects | Grant Applications and Prospectus for |
| Intersection Signal Projects | MAP-21, FMSIB, TIB, HES, TPP, STP, etc. |
| Intersection Paving Projects | Budget Preparation |
| Utility Installation | LID Information and Administration |
| Citizen, City Manager and Council Requests | Division Accounting and Time Records |
| Maintain and Update Records and Maps | Assistance to Other City Departments |
| Legal Descriptions | Administration of Federally Funded Projects |
| Implementation of Street Break Ordinance | Stormwater Analysis and Review |
| Contract for Pavement Condition Index | |

*Account 41 Professional Services* - This account is used to compensate for additional project workloads, such as surveying. The division is asked to respond and provide information on short notice for a number of private and public development issues, and this line item provides the flexibility to engage professional services on an as needed basis, rather than through a full time staff position. Annual license fees for professional software and software upgrades are also paid from this line.

| 700 | Engineering | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 421,616 | $ 426,009 | $ 463,110 | $ 438,041 | $ 499,151 | 14.0 % |
| 12 | Overtime | 1,253 | 58 | 1,000 | 1,000 | 1,000 | — % |
| 13 | Special Pay | 8,845 | 1,699 | 2,700 | 1,000 | 2,700 | 170.0 % |
| 14 | Retire/Term Cashout | 7,201 | 6,802 | 8,000 | 8,000 | 8,000 | — % |
| | Total | 438,915 | 434,568 | 474,810 | 448,041 | 510,851 | 14.0 % |
| 200 | Benefits | 167,163 | 161,475 | 189,240 | 189,240 | 200,954 | 6.2 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 5,872 | 3,956 | 6,000 | 5,000 | 6,000 | 20.0 % |
| 32 | Fuel | 3,629 | 4,359 | 3,200 | 5,800 | 3,200 | (44.8)% |
| 35 | Small Tools & Equip | 186 | 38 | 1,500 | 700 | 1,500 | 114.3 % |
| | Total | 9,687 | 8,353 | 10,700 | 11,500 | 10,700 | (7.0)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 22,036 | 19,701 | 17,212 | 17,212 | 17,640 | 2.5 % |
| 42 | Communications | 7,667 | 8,036 | 9,601 | 6,150 | 9,601 | 56.1 % |
| 43 | Trans & Training | 1,259 | 278 | 2,000 | 1,000 | 1,000 | — % |
| 48 | Repairs & Maintenance | 4,082 | 1,683 | 3,000 | 7,268 | 3,268 | (55.0)% |
| 49 | Miscellaneous | 5,175 | 2,885 | 16,360 | 16,360 | 16,316 | (0.3)% |
| | Total | 40,219 | 32,583 | 48,173 | 47,990 | 47,825 | (0.3)% |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | — | 15,792 | — | — | — | n/a |
| | Vehicle Replacement | 7,980 | 7,980 | 7,980 | 7,980 | 7,980 | — % |
| Total Expenditures | | $ 663,964 | $ 660,751 | $ 730,903 | $ 704,751 | $ 778,310 | 10.4 % |

**Revenue**

Expenditures include primarily charges for services provided to capital projects, along with sale of plans & specifications and assessments.

| Dedicated Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 34 | Chrgs f/Goods & Svcs | $ 451,782 | $ 462,783 | $ 420,000 | $ 480,380 | $ 470,000 | (2.2)% |

# *REAL ESTATE EXCISE TAX (REET 1) - 342*

***Director of Public Works*** ***Scott Schafer***

**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.

Function(s): 714.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 714 REET 1 | $ 534,121 | $ 426,517 | $ 392,048 | $ 392,048 | $ 964,135 | 145.9 % |
| 831 Debt Service | 84,448 | 84,448 | 84,448 | 84,448 | 84,448 | — % |
| Total | 618,569 | 510,965 | 476,496 | 476,496 | 1,048,583 | 120.1 % |
| **Object/Type** | | | | | | |
| 31 Taxes | 878,730 | 1,040,152 | 986,270 | 904,592 | 1,147,500 | 26.9 % |
| 36 Miscellaneous Revenues | 2,000 | — | — | — | — | n/a |
| Transfers In | 84,448 | 84,448 | 84,448 | 84,448 | 84,448 | — % |
| Total | 965,178 | 1,124,600 | 1,070,718 | 989,040 | 1,231,948 | 24.6 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 1,171,476 | 1,518,084 | 2,131,719 | 2,131,719 | 2,644,263 | 24.0 % |
| Revenues less Expenditures | 346,609 | 613,635 | 594,222 | 512,544 | 183,365 | (64.2)% |
| Ending Balance | $ 1,518,085 | $ 2,131,719 | $ 2,725,941 | $ 2,644,263 | $ 2,827,628 | 6.9 % |

**EXPENDITURE SUMMARY BY TYPE**

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 500 Intergovernmental | $ 60,300 | $ 60,300 | $ — | $ — | $ — | n/a |
| 600 Capital Projects | 41,736 | 24,162 | 50,000 | 50,000 | 620,000 | n/a |
| 700 Debt Service - Principal | 49,777 | 51,240 | 52,746 | 52,746 | 54,296 | 2.9 % |
| 800 Debt Service - Interest | 34,671 | 33,208 | 31,702 | 31,702 | 30,152 | (4.9)% |
| Transfers | 432,085 | 342,056 | 342,048 | 342,048 | 344,135 | 0.6 % |
| Total Expenditures | $ 618,569 | $ 510,966 | $ 476,496 | $ 476,496 | $ 1,048,583 | 120.1 % |

**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.

In 2018, the Public Works Department developed a Traffic Calming policy to address complaints from residents about speeding vehicles. REET 1 funds will be used to begin implementation of this policy. There is currently a list of 19 locations where residents have requested traffic calming measures.

**REET 1 INTERFUND DISTRIBUTION**

| Project Number/Project | | 2019 Projected Budget |
|---|---|---|
| n/a | Operating Transfer (SunDome debt service) | $ 150,000 |
| 2105 | Fire Station 92 West Valley Addition (debt service transfer to 281) | 74,535 |
| 2230 | 3rd Avenue - Mead to Chestnut (debt service transfer to 281) | 119,600 |
| Total Scheduled Interfund Distributions | | $ 344,135 |

| 714 | REET 1 | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 500 | Intergovernmental Services | | | | | | |
| 52 | Intergov't Debt | $ 60,300 | $ 60,300 | $ — | $ — | $ — | n/a |
| 600 | Capital Outlay | | | | | | |
| 62 | Buildings | 41,736 | 24,162 | 50,000 | 50,000 | 50,000 | —% |
| 63 | Impr Other Than Bldg | — | — | — | — | 570,000 | |
| | Total | 41,736 | 24,162 | 50,000 | 50,000 | 620,000 | 1,140.0% |
| | Transfers Out | 432,085 | 342,056 | 342,048 | 342,048 | 344,135 | 0.6% |
| Total Expenditures | | $ 534,121 | $ 426,518 | $ 392,048 | $ 392,048 | $ 964,135 | 145.9% |

**Railroad Grade Separation Debt Service - 831**

This loan was acquired from the Department of Ecology to construct the Stormwater facility for the Lincoln Avenue and Martin Luther King railroad grade separation project. The money to pay for this is supplied from Stormwater funds.

| 831 | RR Grade Separation DS | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 700 | Debt Services Principal | $ 49,777 | $ 51,240 | $ 52,746 | $ 52,746 | $ 54,296 | 2.9 % |
| 800 | Debt Service Int/Other | 34,671 | 33,208 | 31,702 | 31,702 | 30,152 | (4.9)% |
| Total Expenditures | | $ 84,448 | $ 84,448 | $ 84,448 | $ 84,448 | $ 84,448 | — % |

**Revenues**

Revenues consist of Real Estate Excise tax and interest.

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 1,171,476 | $ 1,518,084 | $ 2,131,719 | $ 2,131,719 | $ 2,644,263 | 24.0% |
| 31 | Taxes | 878,730 | 1,040,152 | 986,270 | 904,592 | 1,147,500 | 26.9% |
| 36 | Miscellaneous Revenues | 2,000 | — | — | — | — | n/a |
| | Transfers In | 84,448 | 84,448 | 84,448 | 84,448 | 84,448 | —% |
| Total | | $ 2,136,654 | $ 2,642,684 | $ 3,202,437 | $ 3,120,759 | $ 3,876,211 | 24.2% |

## PUBLIC WORKS TRUST CONSTRUCTION FUND
### Revenues and Expenditures
### 2009 - 2018

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|
| Beginning Balance | $1,451,329 | $ 1,172,051 | $ 865,816 | $ 753,124 | $ 695,610 | $ 525,215 |
| Revenues | | | | | | |
| Local Real Estate Excise Tax | $ 541,616 | $ 516,570 | $ 464,344 | $ 563,801 | $ 651,928 | $ 737,165 |
| Interest From Investments | 13,000 | 13,000 | 3,000 | 10,000 | 2,000 | 2,000 |
| 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 | — | — | — |
| Operating Transfer PW Trust REET 2 | — | — | — | — | 5,984 | — |
| Interlocal Grant Yakima County - Purchasing | 13,216 | — | — | — | — | — |
| Total Revenues | $ 642,832 | $ 604,570 | $ 542,344 | $ 573,801 | $ 659,912 | $ 739,165 |
| Expenditures | | | | | | |
| Debt Service (PWTF – 1818 Underpass: End Date 2031) | $ — | $ 5,072 | $ 167,145 | $ 167,123 | $ 167,509 | $ — |
| Debt Service (1818 RR Grade Stormwater Loan) | — | — | 7,723 | 4,720 | 1,807 | (20,039) |
| Debt Service (P1355 – Fruitvale Canal: Maturity - 2011) | 6,473 | — | — | — | — | — |
| Debt Service (P1367 – Re-signalization: Maturity - 2011) | 42,361 | — | — | — | — | — |
| Debt Service (P1455 – Fruitvale Canal Ph II: Maturity - 2013) | 65,219 | 63,398 | 61,579 | — | — | — |
| Debt Service (Upper Kiwanis Dev - Maturity - 2016) | — | — | — | 4,178 | 107,500 | 107,500 |
| Op Transfer – GF (SunDome Co. Bond: Maturity 2006 - 08) | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Op Transfer – DS Fund (2007 Fire St. Bond: Maturity - 2022) | 71,935 | 71,935 | 71,935 | 71,935 | 71,935 | 71,935 |
| Op Transfer – DS Fund (2008 3rd/Mead Ave: Maturity - 2019) | 120,607 | 120,607 | 120,607 | 120,607 | 120,607 | 120,607 |
| Project #1783 – City Hall Facility/Parking Improvement | 94,928 | 451,366 | 27,622 | 48,661 | 44,896 | 133,336 |
| Project #2214 West Nob Hill Grind and Overlay | 2,522 | — | — | — | — | — |
| Project #2285 2nd St Sidewalk County | — | 58,427 | 58,425 | 58,425 | 58,425 | 60,300 |
| Project #2351 Franklin Park Parking Lot | — | — | — | 5,666 | 217,628 | — |
| Capital Transfer to Parks Capital Fund | 250,000 | 50,000 | 50,000 | 110,000 | — | — |
| Capital Transfer to Fire Capital Fund | 178,065 | 50,000 | 50,000 | — | — | — |
| Capital Transfer to CBD Capital Improvement Fund | 50,000 | — | — | — | — | — |
| Total Expenditures | $ 922,110 | $ 910,805 | $ 655,036 | $ 631,315 | $ 830,307 | $ 513,639 |
| Revenues over (under) Expenditures | $ (279,278) | $ (306,235) | $ (112,692) | $ (57,514) | $ (170,395) | $ 225,526 |
| Ending fund balance | $1,172,051 | $ 865,816 | $ 753,124 | $ 695,610 | $ 525,215 | $ 750,741 |

## PUBLIC WORKS TRUST CONSTRUCTION FUND
### Revenues and Expenditures
### 2009 - 2018

| | 2015 | 2016 | 2017 | 2018 | Total |
|---|---|---|---|---|---|
| Beginning Balance | $ 750,741 | $ 1,171,475 | $ 1,518,084 | $ 2,131,719 | |
| Revenues | | | | | |
| Local Real Estate Excise Tax | $ 977,070 | $ 878,730 | $ 1,040,152 | $ 904,592 | $ 7,275,968 |
| Interest From Investments | 2,000 | 2,000 | — | — | 47,000 |
| Residual Equity Transfer (Water/Wastewater) | — | — | — | — | 73,125 |
| Operating Transfer (Street) | — | — | — | — | 50,625 |
| Operating Transfer (Irrigation) | — | — | — | — | 101,250 |
| Operating Transfer PW Trust REET 2 | 84,448 | 84,448 | 84,448 | 84,448 | 343,776 |
| Interlocal Grant Yakima County - Purchasing | — | — | — | — | 13,216 |
| Total Revenues | $1,063,518 | $ 965,178 | $ 1,124,600 | $ 989,040 | $ 7,904,960 |
| Expenditures | | | | | |
| Debt Service (PWTF – 1818 Underpass: End Date 2031) | $ — | $ — | $ — | $ — | $ 506,849 |
| Debt Service (1818 RR Grade Stormwater Loan) | 84,448 | 84,448 | 84,448 | 84,448 | 332,003 |
| Debt Service (P1355 – Fruitvale Canal: Maturity - 2011) | — | — | — | — | 6,473 |
| Debt Service (P1367 – Resignalization: Maturity - 2011) | — | — | — | — | 42,361 |
| Debt Service (P1455 – Fruitvale Canal Ph II: Maturity - 2013) | — | — | — | — | 190,196 |
| Debt Service (Upper Kiwanis Dev - Maturity - 2016) | 107,500 | — | — | — | 326,678 |
| Op Transfer – GF (SunDome Co. Bond: Maturity 2006 - 08) | 40,000 | 40,000 | 146,689 | 148,413 | 615,102 |
| Op Transfer – DS Fund (2007 Fire St. Bond: Maturity - 2022) | 75,360 | 72,610 | 74,735 | 72,035 | 726,350 |
| Op Transfer – DS Fund (2008 3rd/Mead Ave: Maturity - 2019) | 120,475 | 119,475 | 120,631 | 121,600 | 1,205,823 |
| Project #1783 – City Hall Facility/Parking Improvement | 54,701 | 41,736 | 24,162 | 50,000 | 971,408 |
| Project #2214 West Nob Hill Grind and Overlay | — | — | — | — | 2,522 |
| Project #2285 2nd St Sidewalk County | 60,300 | 60,300 | 60,300 | — | 474,902 |
| Project #2351 Franklin Park Parking Lot | — | — | — | — | 223,294 |
| Capital Transfer to Parks Capital Fund | 100,000 | 100,000 | — | — | 660,000 |
| Capital Transfer to Fire Capital Fund | — | 100,000 | — | — | 378,065 |
| Capital Transfer to CBD Capital Improvement Fund | — | — | — | — | 50,000 |
| Total Expenditures | $ 642,784 | $ 618,569 | $ 510,965 | $ 476,496 | $ 6,712,026 |
| Revenues over (under) Expenditures | $ 420,734 | $ 346,609 | $ 613,635 | $ 512,544 | $ 1,192,934 |
| Ending fund balance | $1,171,475 | $ 1,518,084 | $ 2,131,719 | $ 2,644,263 | |

# *REAL ESTATE EXCISE TAX (REET 2) - 343*

***Director of Public Works*** ***Scott Schafer***

**DEFINITION**

Fund 343 is used to track capital improvement projects funded with the second 1/4% 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.

Function(s): 716 & 867.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 716 REET 2 | $ 801,540 | $ 525,446 | $ 603,465 | $ 603,465 | $ 605,960 | 0.4 % |
| 867 Debt Service | 175,832 | 175,006 | 174,181 | 174,181 | 173,355 | (0.5)% |
| Total | 977,372 | 700,452 | 777,646 | 777,646 | 779,315 | 0.2 % |
| **Object/Type** | | | | | | |
| 31 Taxes | 878,730 | 1,040,152 | 986,270 | 993,135 | 1,147,500 | 15.5 % |
| 36 Miscellaneous Revenues | 2,000 | — | — | — | — | n/a |
| Total | 880,730 | 1,040,152 | 986,270 | 993,135 | 1,147,500 | 15.5 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 352,961 | 256,319 | 596,018 | 596,018 | 811,508 | 36.2 % |
| Revenues less Expenditures | (96,642) | 339,700 | 208,624 | 215,489 | 368,185 | 70.9 % |
| Ending Balance | $ 256,319 | $ 596,019 | $ 804,642 | $ 811,507 | $ 1,179,693 | 45.4 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 300 Operating Supplies | $ 350,000 | $ 268,000 | $ 350,000 | $ 350,000 | $ 350,000 | — % |
| 700 Debt Service - Principal | 165,100 | 165,100 | 165,100 | 165,100 | 165,100 | — % |
| 800 Debt Service - Interest | 10,732 | 9,906 | 9,081 | 9,081 | 8,255 | (9.1)% |
| Transfers | 451,540 | 257,446 | 253,465 | 253,465 | 255,960 | 1.0 % |
| Total Expenditures | $ 977,372 | $ 700,452 | $ 777,646 | $ 777,646 | $ 779,315 | 0.2 % |

## EXPLANATORY NARRATIVE

### REET 2 - 716

Interfund distributions for 2018 are being transferred to Fund 281 to be used to make debt payments as shown below.

**REET 2 INTERFUND DISTRIBUTION**

| Bond Date | Project Number/Project | | Amount | Maturity Date |
|---|---|---|---|---|
| 2007 | 2165 | 2006 Downtown Revitalization - Yakima Avenue | $ 132,365 | 05/01/22 |
| 2008 | 2230 | 3rd Avenue Grind and Overlay - Mead to Chestnut | 119,600 | 12/01/19 |
| | | Debt Service balance for SOZO | 3,995 | |
| Total | | | $ 255,960 | |

| 716 | REET 2 | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 350,000 | $ 268,000 | $ 350,000 | $ 350,000 | $ 350,000 | —% |
| | Total | 350,000 | 268,000 | 350,000 | 350,000 | 350,000 | —% |
| | Transfers Out | 451,540 | 257,446 | 253,465 | 253,465 | 255,960 | 1.0% |
| Total Expenditures | | $ 801,540 | $ 525,446 | $ 603,465 | $ 603,465 | $ 605,960 | 0.4% |

### Railroad Grade Separation Debt Service - 867

The Public Works Trust Fund loan was acquired to help fund the Lincoln Avenue and Martin Luther King Railroad Grade Separation project.

| 867 | RR Grade Separation DS | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 700 | Debt Services Principal | $ 165,100 | $ 165,100 | $ 165,100 | $ 165,100 | $ 165,100 | — % |
| 800 | Debt Service Int/Other | 10,732 | 9,906 | 9,081 | 9,081 | 8,255 | (9.1)% |
| Total Expenditures | | $ 175,832 | $ 175,006 | $ 174,181 | $ 174,181 | $ 173,355 | (0.5)% |

### Revenue

Revenue is placed into this fund from second ¼% Real Estate Excise Tax and interest.

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 352,961 | $ 256,319 | $ 596,018 | $ 596,018 | $ 811,508 | 36.2% |
| 31 | Taxes | 878,730 | 1,040,152 | 986,270 | 993,135 | 1,147,500 | 15.5% |
| 36 | Miscellaneous Revenues | 2,000 | — | — | — | — | n/a |
| Total | | $ 1,233,691 | $ 1,296,471 | $ 1,582,288 | $ 1,589,153 | $ 1,959,008 | 23.3% |

# *LID CONSTRUCTION - 345*

***Director of Public Works*** ***Scott Schafer***

**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.

# *EQUIPMENT RENTAL - 551/552*

*Director of Public Works* — *Scott Schafer*
*Fleet and Facilities Manager* — *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 2017 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 through lower shop rates.
- **Cost Effectiveness -** The 2019 shop rate will increase to $105.00/hour for Technicians and $60.00/hour for Lube Technicians, this rate has not increased since 2015 despite rising costs to operate the Equipment Rental division. In comparison to private sector shop labor rates, industrial truck repair shops charge from $102 to $117 per hour. Heavy duty equipment repair shops charge $120 to $129 per hour. Passenger car repair shops charge from $98 to $125 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 2019 budgets of divisions that utilize the services of Equipment Rental.

**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.

Function(s): 551, 552, 553, 554 & 559.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1263 | Fleet Manager [1] | 1.00 | 1.00 | 1.00 | 1.00 |
| 8203 | Fleet Maintenance Technician | 2.00 | 2.00 | 2.00 | 2.00 |
| 8211 | Mechanic I | 7.00 | 7.00 | 7.00 | 7.00 |
| 8213 | Automotive Storekeeper | 1.00 | 1.00 | 1.00 | 2.00 |
| 8215 | Automotive Services Assistant | 1.00 | 1.00 | 1.00 | 0.00 |
| 12102 | Mechanic II | 1.00 | 1.00 | 1.00 | 1.00 |
| 12103 | Equipment Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [2] | | 14.00 | 14.00 | 14.00 | 14.00 |

(1) In 2018, the Automotive Services Assistant was eliminated and another Automotive Storekeeper position was added.
(2) .15 FTE is funded by Public Works Administration (560).

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 551 Administration | $ 354,753 | $ 323,615 | $ 288,492 | $ 291,600 | $ 300,032 | 2.9 % |
| 552 Equipment Rental Reserves | 2,758,201 | 1,774,876 | 1,775,000 | 1,775,000 | 2,738,000 | 54.3 % |
| 553 Fleet Maintenance - Shop | 1,007,301 | 1,001,160 | 1,012,240 | 987,940 | 946,634 | (4.2)% |
| 554 Fleet Maintenance - Stores | 1,339,377 | 1,517,069 | 1,569,021 | 1,549,021 | 1,565,281 | 1.0 % |
| 559 Replacement Reserves | 146,575 | 129,172 | 102,184 | 102,184 | 198,209 | 94.0 % |
| Total | 5,606,207 | 4,745,892 | 4,746,937 | 4,705,745 | 5,748,156 | 22.2 % |
| **Object/Type** | | | | | | |
| 34 Chrgs f/Goods & Svcs | 2,539,899 | 2,545,845 | 2,828,000 | 2,717,000 | 3,024,086 | 11.3 % |
| 36 Miscellaneous Revenues | 1,704,576 | 1,670,515 | 1,749,792 | 1,749,792 | 1,669,792 | (4.6)% |
| 37 Prop & Trust Gains | (147,915) | (5,211) | — | — | — | n/a |
| 39 Other Financing Sources | 9,062 | 9,017 | 52,500 | 249,833 | 52,500 | (79.0)% |
| Total | 4,105,622 | 4,220,166 | 4,630,292 | 4,716,625 | 4,746,378 | 0.6 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 4,427,757 | 2,927,173 | 2,401,448 | 2,401,448 | 2,412,327 | 0.5 % |
| Revenues less Expenditures | (1,500,585) | (525,726) | (116,645) | 10,880 | (1,001,778) | n/a |
| Ending Balance | $ 2,927,172 | $ 2,401,447 | $ 2,284,803 | $ 2,412,328 | $ 1,410,549 | (41.5)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 863,239 | $ 836,593 | $ 875,752 | $ 846,752 | $ 888,409 | 4.9% |
| 200 Personnel Benefits | 345,302 | 364,237 | 374,094 | 374,094 | 406,363 | 8.6% |
| Sub-Total Salaries & Benefits | 1,208,541 | 1,200,830 | 1,249,846 | 1,220,846 | 1,294,772 | 6.1% |
| 300 Operating Supplies | 1,266,185 | 1,458,565 | 1,401,200 | 1,406,000 | 1,406,000 | —% |
| 400 Professional Services & Charges | 318,117 | 289,830 | 239,026 | 242,034 | 247,520 | 2.3% |
| 600 Capital Projects | 1,851,497 | 1,784,800 | 1,845,000 | 1,825,000 | 2,788,000 | 52.8% |
| Transfers | 961,866 | 11,866 | 11,866 | 11,866 | 11,866 | —% |
| Total Expenditures | $ 5,606,206 | $ 4,745,891 | $ 4,746,938 | $ 4,705,746 | $ 5,748,158 | 22.2% |

## EXPLANATORY NARRATIVE

### Administration - 551

This function plans, directs, administers, and supports the operations of the department.

| 551 Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 37,008 | $ 36,043 | $ 36,043 | $ 36,043 | $ 37,744 | 4.7 % |
| 14 Retire/Term Cashout | 1,027 | 1,051 | 1,000 | 1,000 | 1,000 | — % |
| Total | 38,035 | 37,094 | 37,043 | 37,043 | 38,744 | 4.6 % |
| 200 Benefits | 10,037 | 10,523 | 10,829 | 10,829 | 11,686 | 7.9 % |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | 5,333 | 841 | 1,000 | 1,000 | 1,000 | — % |
| 32 Fuel | 3,239 | 3,599 | 3,200 | 4,000 | 4,000 | — % |
| Total | 8,572 | 4,440 | 4,200 | 5,000 | 5,000 | — % |
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | — | 405 | — | 650 | — | (100.0)% |
| 42 Communications | 4,439 | 5,195 | 4,040 | 5,698 | 5,698 | — % |
| 43 Trans & Training | 1,497 | 2,660 | 5,000 | 5,000 | 5,000 | — % |
| 44 Taxes & Assessments | — | 192 | — | — | — | n/a |
| 45 Rentals & Leases | 136,773 | 147,759 | 143,601 | 143,601 | 147,909 | 3.0 % |
| 47 Public Utility Services | 1,452 | 1,673 | 1,500 | 1,500 | 1,500 | — % |
| 48 Repairs & Maintenance | 39,567 | 4,758 | 23,180 | 23,180 | 24,463 | 5.5 % |
| 49 Miscellaneous | 102,514 | 97,052 | 47,233 | 47,233 | 48,167 | 2.0 % |
| Total | 286,242 | 259,694 | 224,554 | 226,862 | 232,737 | 2.6 % |
| Vehicle Replacement | 11,866 | 11,866 | 11,866 | 11,866 | 11,866 | — % |
| Total Expenditures | $ 354,752 | $ 323,617 | $ 288,492 | $ 291,600 | $ 300,033 | 2.9 % |

### Equipment Rental Reserves - 552

This replacement budget allocation is used to purchase vehicles and/or pieces of equipment.

*Account 64 Machinery and Equipment* - Fleet replacement needs and replacements. The following table lists the requests for equipment replacement and additions to the City fleet for 2019.

**EQUIPMENT RENTAL REPLACEMENTS/ADDITIONS**

| Division | Description | Replacing | 2019 Budget |
|---|---|---|---|
| Parks & Rec | New Holland Tractor | ER6075 | 60,000 |
| | Pro Core Aerator | Addition | 30,000 |
| Streets & Traffic | Sweeper or Striper Truck | ER 3229 or 3224 | 350,000 |
| Water & Irrigation | Van | ER3255 | 175,000 |
| | Van | ER3297 | 175,000 |
| Wastewater | 3/4T 4x4 Body/Snowplow | ER3186 | 80,000 |
| | 1T Flatbed Crew Cab | ER2172 | 80,000 |
| | 1T Flatbed/Toolbox | ER2170 | 80,000 |
| | Rodder | ER3182 | 320,000 |
| | Ford Transit | ER2147 | 48,000 |
| | 3/4T PU Body/Crane | ER2144 | 65,000 |
| | 3/4T PU Body/Crane | ER2145 | 65,000 |
| | 3/4T PU Body/Lift | ER3090 | 65,000 |
| | Mack Tractor/Fifth Wheel | ER3163 | 140,000 |
| | Ford Explorer | ER2267 | 35,000 |
| | Toro Workman | ER5242 | 35,000 |
| | 3/4T Pickup Body | ER2302 | 55,000 |
| | Diesel Water Pump/Trailer | Addition | 60,000 |
| | Small Hydro Cleaner | Addition | 30,000 |
| | Manlift | Addition | 30,000 |
| Refuse | Side Loading Refuse Truck | ER3303 | 360,000 |
| | Front Loading Refuse Truck | ER3304 | 360,000 |
| Equipment Rental | Tennant Sweeper | ER5216 | 40,000 |
| Total | | | $ 2,738,000 |

| 552 | Equipment Rental Reserves | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 49 | Miscellaneous | — | 35 | — | — | — | n/a |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | $ 1,808,201 | $ 1,774,841 | $ 1,775,000 | $ 1,775,000 | $ 2,738,000 | 54.3% |
| | Transfers Out | 950,000 | — | — | — | — | n/a |
| Total Expenditures | | $ 2,758,201 | $ 1,774,876 | $ 1,775,000 | $ 1,775,000 | $ 2,738,000 | 54.3% |

**Fleet Maintenance - Shop - 553**
This function supports the day to day operation of maintaining City vehicles.

Account 12 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 31 Office and Operating Supplies - Major items budgeted include shop towels; electrical supplies; fasteners; belts; hoses; oil analysis kits and analysis; batteries; glass cleaner; clamps; routine office supplies; engine and transmission oils and filters and antifreeze.

| 553 | Fleet Maintenance - Shop | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 604,543 | $ 597,824 | $ 621,050 | $ 621,050 | $ 586,767 | (5.5)% |
| 12 | Overtime | 5,366 | 7,251 | 7,000 | 7,000 | 7,000 | — % |
| 13 | Special Pay | 14,329 | 18,580 | 17,000 | 17,000 | 17,000 | — % |
| 14 | Retire/Term Cashout | 55,219 | 30,403 | 32,000 | 3,000 | 3,000 | — % |
| | Total | 679,457 | 654,058 | 677,050 | 648,050 | 613,767 | (5.3)% |
| 200 | Benefits | 279,741 | 297,814 | 293,590 | 293,590 | 287,268 | (2.2)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 31,744 | 34,298 | 27,000 | 31,000 | 31,000 | — % |
| 35 | Small Tools & Equip | 14,281 | 14,210 | 14,000 | 14,000 | 14,000 | — % |
| | Total | 46,025 | 48,508 | 41,000 | 45,000 | 45,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 48 | Repairs & Maintenance | 1,415 | 420 | — | 700 | — | (100.0)% |
| 49 | Miscellaneous | 662 | 358 | 600 | 600 | 600 | — % |
| | Total | 2,077 | 778 | 600 | 1,300 | 600 | (53.8)% |
| Total Expenditures | | $ 1,007,300 | $ 1,001,158 | $ 1,012,240 | $ 987,940 | $ 946,635 | (4.2)% |

**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.

| 554 | Fleet Maintenance - Stores | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 54,039 | $ 42,976 | $ 86,693 | $ 86,693 | $ 97,762 | 12.8% |
| 12 | Overtime | 789 | 881 | 3,500 | 3,500 | 3,500 | —% |
| 13 | Special Pay | 522 | 750 | 780 | 780 | 780 | —% |
| 14 | Retire/Term Cashout | 1,667 | 27,835 | — | — | — | n/a |
| | Total | 57,017 | 72,442 | 90,973 | 90,973 | 102,042 | 12.2% |
| 200 | Benefits | 25,765 | 28,512 | 48,555 | 48,555 | 53,746 | 10.7% |

| 554 | Fleet Maintenance - Stores | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 1,591 | 752 | 2,000 | 2,000 | 2,000 | —% |
| 34 | Items Pchsd f/Resale | 1,206,528 | 1,400,289 | 1,353,000 | 1,353,000 | 1,353,000 | —% |
| 35 | Small Tools & Equip | 3,469 | 4,576 | 1,000 | 1,000 | 1,000 | —% |
| | Total | 1,211,588 | 1,405,617 | 1,356,000 | 1,356,000 | 1,356,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | 1,675 | 445 | 1,000 | 1,000 | 1,000 | —% |
| 47 | Public Utility Services | — | — | 1,000 | 1,000 | 1,000 | —% |
| 48 | Repairs & Maintenance | 37 | 93 | 1,133 | 1,133 | 1,133 | —% |
| 49 | Miscellaneous | — | — | 361 | 361 | 361 | —% |
| | Total | 1,712 | 538 | 3,494 | 3,494 | 3,494 | —% |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | 43,296 | 9,959 | 70,000 | 50,000 | 50,000 | —% |
| Total Expenditures | | $ 1,339,378 | $ 1,517,068 | $ 1,569,022 | $ 1,549,022 | $ 1,565,282 | 1.0% |

**Replacement Reserve - 559**

This function supports activities related to the specification, acquisition and disposal of the fleet's vehicles and equipment.

| 559 | Replacement Reserves | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 86,733 | $ 70,674 | $ 68,186 | $ 68,186 | $ 131,357 | 92.6% |
| 12 | Overtime | 54 | 241 | 700 | 700 | 700 | —% |
| 13 | Special Pay | 132 | 163 | 300 | 300 | 300 | —% |
| 14 | Retire/Term Cashout | 1,812 | 1,919 | 1,500 | 1,500 | 1,500 | —% |
| | Total | 88,731 | 72,997 | 70,686 | 70,686 | 133,857 | 89.4% |
| 200 | Benefits | 29,759 | 27,388 | 21,120 | 21,120 | 53,663 | 154.1% |
| 400 | Professional Services & Charges | | | | | | |
| 49 | Miscellaneous | 28,085 | 28,787 | 10,378 | 10,378 | 10,689 | 3.0% |
| Total Expenditures | | $ 146,575 | $ 129,172 | $ 102,184 | $ 102,184 | $ 198,209 | 94.0% |

**Revenue**

Revenues are derived from M & O and interdepartmental charges related to equipment expenditures, fuel sales, and miscellaneous revenues. Also included are revenues received as a result of warranty repairs performed by the City and reimbursed by vehicle manufacturers and insurance settlements, along with interest income on operating reserves and M & O revenues.

The chart below lists the individual departments' projected 2019 year-end replacement fund balances within the Equipment Rental fund.

## REPLACEMENT FUND BALANCES

| Fund | Division | 2019 Projected Budget |
|---|---|---|
| 016 | Human Resources | $ 669 |
| 021 | Environmental Planning | 10,938 |
| 022 | Code Administration | 12,119 |
| 24 | City Hall Facility | 9,000 |
| 041 | Engineering | 80,008 |
| 054 | Utilities | 45,363 |
| 125 | Community Relations | 56,430 |
| 131 | Parks & Recreation | 35,324 |
| 141 | Streets | 6,248 |
| 144 | Cemetery | (1,417) |
| 441 | Stormwater | 659,319 |
| 471 | Refuse | 685,561 |
| 473 | Wastewater | 1,050,146 |
| 474 | Water | 340,410 |
| 475 | Irrigation | 129,605 |
| 551 | Equipment Rental | 110,651 |
| 560 | Public Works Administration | 85,227 |
| Total | | $3,315,601 |

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 4,427,757 | $ 2,927,173 | $ 2,401,448 | $ 2,401,448 | $ 2,412,327 | 0.5 % |
| 34 | Chrgs f/Goods & Svcs | 2,539,899 | 2,545,845 | 2,828,000 | 2,717,000 | 3,024,086 | 11.3 % |
| 36 | Miscellaneous Revenues | 1,704,576 | 1,670,515 | 1,749,792 | 1,749,792 | 1,669,792 | (4.6)% |
| 37 | Prop & Trust Gains | (147,915) | (5,211) | — | — | — | n/a |
| 39 | Other Financing Sources | 9,062 | 9,017 | 52,500 | 249,833 | 52,500 | (79.0)% |
| Total | | $ 8,533,379 | $ 7,147,339 | $ 7,031,740 | $ 7,118,073 | $ 7,158,705 | 0.6 % |

# *ENVIRONMENTAL - 555*

*Director of Public Works* — *Scott Schafer*
*Fleet and Facilities Manager* — *Richard Wonner*

**DEFINITION**

The purpose of the Environmental Fund is to provide a funding source for complying with the rules and regulations imposed by Federal and State mandates regarding underground storage tank operation, hazardous waste disposal, site clean-up and other environmental compliance issues.

The revenues for this fund are generated by a surcharge levied against fuel purchased at the 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.

Function(s): 561 & 563.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 561 Administration | $ 118,726 | $ 102,329 | $ 422,950 | $ 420,550 | $ 222,950 | (47.0)% |
| 563 Capital Administration | 65,435 | 440,102 | — | 2,400 | — | (100.0)% |
| Total | 184,161 | 542,431 | 422,950 | 422,950 | 222,950 | (47.3)% |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | — | 49,247 | — | — | — | n/a |
| 34 Chrgs f/Goods & Svcs | 178,479 | 180,263 | 180,000 | 135,000 | 45,000 | (66.7)% |
| 36 Miscellaneous Revenues | — | 249,378 | 100,000 | 100,000 | 100,000 | — % |
| 37 Prop & Trust Gains | (785) | — | — | — | — | n/a |
| Total | 177,694 | 478,888 | 280,000 | 235,000 | 145,000 | (38.3)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 566,066 | 559,599 | 496,056 | 496,056 | 308,106 | (37.9)% |
| Revenues less Expenditures | (6,467) | (63,543) | (142,950) | (187,950) | (77,950) | (58.5)% |
| Ending Balance | $ 559,599 | $ 496,056 | $ 353,106 | $ 308,106 | $ 230,156 | (25.3)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | $ 907 | $ — | $ 500 | $ 500 | $ 500 | — % |
| 400 | Professional Services & Charges | 120,631 | 105,605 | 222,450 | 222,450 | 222,450 | — % |
| 600 | Capital Projects | — | — | 200,000 | 200,000 | — | (100.0)% |
| | Transfers | 62,623 | 436,826 | — | — | — | n/a |
| Total Expenditures | | $ 184,161 | $ 542,431 | $ 422,950 | $ 422,950 | $ 222,950 | (47.3)% |

## EXPLANATORY NARRATIVES

**Administration - 561**
Thus function plans, directs, administers and supports the operations of the department.

*Account 41 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 2019 include the replacement of the fuel management system hardware and software (delayed from 2017), continued cleanup of the remaining Tiger Oil Properties, and a reserve for contingencies that may arise.

## CONSTRUCTION PROJECT EXPENDITURES

| Project | 2019 Projected Budget |
|---|---|
| Project Contingency | $ 100,000 |
| Tiger Oil Cleanup | 100,000 |
| | $ 200,000 |

| 561 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | $ 907 | $ — | $ 500 | $ 500 | $ 500 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 3,022 | 1,151 | 5,000 | 2,600 | 5,000 | 92.3 % |
| 43 | Trans & Training | — | — | 950 | 950 | 950 | — % |
| 48 | Repairs & Maintenance | 76,316 | 65,820 | 115,000 | 115,000 | 115,000 | — % |
| 49 | Miscellaneous | 38,481 | 35,358 | 101,500 | 101,500 | 101,500 | — % |
| | Total | 117,819 | 102,329 | 222,450 | 220,050 | 222,450 | 1.1 % |
| 600 | Capital Outlay | | | | | | |
| 63 | Impr Other Than Bldg | — | — | 175,000 | 175,000 | — | (100.0)% |
| 64 | Machinery & Equipment | — | — | 25,000 | 25,000 | — | (100.0)% |
| | Total | — | — | 200,000 | 200,000 | — | (100.0)% |
| Total Expenditures | | $ 118,726 | $ 102,329 | $ 422,950 | $ 420,550 | $ 222,950 | (47.0)% |

**Administration - 563**

This function accounts for capital related expenses.

| 563 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 2,812 | $ 3,276 | $ — | $ 2,400 | $ — | (100.0)% |
| | Transfers Out | 62,623 | 436,826 | — | — | — | n/a |
| Total Expenditures | | $ 65,435 | $ 440,102 | $ — | $ 2,400 | $ — | (100.0)% |

**Revenues**

Revenues consist of a surcharge on fuel sales and the projected Tiger Oil Trust proceeds.

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 566,066 | $ 559,599 | $ 496,056 | $ 496,056 | $ 308,106 | (37.9)% |
| 33 | Intergovernmental | — | 49,247 | — | — | — | n/a |
| 34 | Chrgs f/Goods & Svcs | 178,479 | 180,263 | 180,000 | 135,000 | 45,000 | (66.7)% |
| 36 | Miscellaneous Revenues | — | 249,378 | 100,000 | 100,000 | 100,000 | — % |
| 37 | Prop & Trust Gains | (785) | — | — | — | — | n/a |
| Total | | $ 743,760 | $ 1,038,487 | $ 776,056 | $ 731,056 | $ 453,106 | (38.0)% |

# *CITY HALL FACILITY - 224*

**GENERAL FUND**

| | |
|---|---|
| *Director of Public Works* | *Scott Schafer* |
| *Fleet & Facilities Manager* | *Richard Wonner* |

**DEFINITION**

The function of this service unit is to provide essential building rehabilitation, maintenance, and custodial services for City Hall, WFCC (Washington Fruit Community Center), Y-PAC (Yakima Public Affairs Channel), MiCare Clinic and the HBCC (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 - 2018**

**City Hall**

- Elevator #1 had a major failure with the floor selector. These parts are obsolete and had to be repaired and reinstalled. There are no guarantees on how long this will last.
- Elevator #2's door operators were worn out, making it unreliable. The door operators were updated, including several new safety features. These modifications would have been part of the total elevator renovation project that was originally planned. When we move forward with this project in the future, not having to replace these parts could result in a cost saving.
- City Hall wellness room flooring was replaced in the basement.

**Henry Beauchamp Community Center**

- HVAC unit #5's compressor had seized and was well beyond its normal life expectancy. It was replaced with an energy efficient unit that meets today's standards.
- Replaced the 200 amp main breaker on the roof top power panel.
- With help from a grant, light fixtures in the MLK and dining rooms, along with the kitchen, were updated with LED lights. A total of 68 fixtures were updated.

Due to budget short falls, the Public Works Trust REET 1 (Fund 342) was re-allocated, so the list of improvements budgeted in 2018 was, for the most part, not completed. The fund has a budget of $50,000 for 2019, which will likely be held in reserve for possible catastrophic failures in our HVAC system, elevators, or other major equipment until at least the 3rd quarter. A re-evaluation can then be done to determine which projects may be accomplished with any remaining funds.

Function(s): 224.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 8541 | Building Maintenance Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 13601 | Building Superintendent | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel | | 2.00 | 2.00 | 2.00 | 2.00 |

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 224 City Hall Facility | $ 487,271 | $ 550,676 | $ 533,319 | $ 533,316 | $ 602,352 | 12.9% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 143,248 | $ 148,190 | $ 166,466 | $ 166,466 | $ 150,442 | (9.6)% |
| 200 Personnel Benefits | 47,294 | 52,230 | 50,991 | 50,841 | 51,661 | 1.6 % |
| Sub-Total Salaries & Benefits | 190,542 | 200,420 | 217,457 | 217,307 | 202,103 | (7.0)% |
| 300 Operating Supplies | 29,786 | 22,534 | 23,500 | 24,125 | 23,500 | (2.6)% |
| 400 Professional Services & Charges | 266,942 | 319,215 | 289,361 | 288,883 | 373,749 | 29.4 % |
| 600 Capital Projects | — | 5,506 | — | — | — | |
| Transfers | — | 3,000 | 3,000 | 3,000 | 3,000 | — % |
| Total Expenditures | $ 487,270 | $ 550,675 | $ 533,318 | $ 533,315 | $ 602,352 | 12.9 % |

## EXPLANATORY NARRATIVES

### City Hall Facility - 224

The function of this service unit is to provide centralized building rehabilitation, maintenance and, in most facilities, custodial service. This includes City Hall, MiCare, WFCC, Y-PAC, HBJCC and the Harman Center. It also assists many Departments with technical advice, Contractor information and support.

*Account 12 Overtime* - This account covers after-hours emergencies, snow and ice removal, and other work that can only take place after regular business hours.

*Account 41 Professional Services* - Yakima Herald bid notifications and annual inspections of life and safety infrastructure.

*Account 47 Public Utility Services* - The following chart indicates the actual 2017 utility charges, as well as the 2018 and 2019 budgets. The utility charges can change from year to year as a result of weather and rate changes.

**UTILITY CHARGES**

| Utility Accounts | 2017 Actual | 2018 Amended Budget | 2019 Projected Budget |
|---|---|---|---|
| Pacific Power | $ 76,630 | $ 75,700 | $ 75,700 |
| Natural Gas | 20,155 | 16,000 | 16,000 |
| Refuse | 3,307 | 4,635 | 4,635 |
| Water, Wastewater, Irrigation & Stormwater | 5,476 | 5,140 | 5,140 |
| Total Utility Charges | $ 105,568 | $ 101,475 | $ 101,475 |

| 224 | City Hall Facility | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 133,937 | $ 137,178 | $ 153,466 | $ 153,466 | $ 137,442 | (10.4)% |
| 12 | Overtime | 5,255 | 7,261 | 8,500 | 8,500 | 8,500 | — % |
| 13 | Special Pay | 2,459 | 3,751 | 3,000 | 3,000 | 3,000 | — % |
| 14 | Retire/Term Cashout | 1,598 | — | 1,500 | 1,500 | 1,500 | — % |
| | Total | 143,249 | 148,190 | 166,466 | 166,466 | 150,442 | (9.6)% |
| 200 | Benefits | 47,294 | 52,230 | 50,991 | 50,841 | 51,661 | 1.6 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 23,225 | 19,336 | 18,500 | 20,125 | 18,500 | (8.1)% |
| 32 | Fuel | 1,155 | 1,503 | 2,000 | 1,500 | 2,000 | 33.3 % |
| 35 | Small Tools & Equip | 5,407 | 1,694 | 3,000 | 2,500 | 3,000 | 20.0 % |
| | Total | 29,787 | 22,533 | 23,500 | 24,125 | 23,500 | (2.6)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 139,894 | 184,367 | 160,444 | 159,944 | 164,430 | 2.8 % |
| 42 | Communications | 2,597 | 1,687 | 2,042 | 2,042 | 2,042 | — % |
| 47 | Public Utility Services | 99,865 | 105,567 | 101,475 | 101,497 | 101,475 | — % |
| 48 | Repairs & Maintenance | 24,370 | 25,721 | 24,500 | 24,500 | 104,902 | 328.2 % |
| 49 | Miscellaneous | 216 | 1,873 | 900 | 900 | 900 | — % |
| | Total | 266,942 | 319,215 | 289,361 | 288,883 | 373,749 | 29.4 % |

| 224 | City Hall Facility | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | — | 5,506 | — | — | — | n/a |
| | Vehicle Replacement | — | 3,000 | 3,000 | 3,000 | 3,000 | — % |
| Total Expenditures | | $ 487,272 | $ 550,674 | $ 533,318 | $ 533,315 | $ 602,352 | 12.9 % |

# *TRANSIT OPERATING - 462*

| | |
|---|---|
| *Director of Public Works* | *Scott Schafer* |
| *Transit Manager* | *Alvie Maxey* |

**DEFINITION**
The Transit Division's primary task is to provide public transportation services in the city of Yakima. These services include fixed-route buses, vanpool, and paratransit services. Yakima Transit also contracts for and participates in funding the Yakima-Ellensburg Commuter bus service between the cities of Yakima, Selah, and Ellensburg.

**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, 8, & 9) all or part of the day; the others provide hourly service (Routes 1, 3, & 4). On Saturdays, 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 Route #8 bus which cycles on thirty minute interval. Sunday bus services are operated on five hourly routes and one half hourly route (#8) between 8am and 4pm.

Yakima Transit's bus routes cover residential and commercial neighborhoods surrounding Summitview Avenue, Lincoln Avenue, Tieton Drive, Fruitvale Blvd, Mead Avenue, East & West Nob Hill Blvd, Fair Avenue, North & South First/Main Street to the Union Gap/ Yakima City limits, 16th Avenue, 40th Avenue, and Washington Ave. / Airport vicinity.

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 Luminaria event, and the City's "Bus 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 services between Yakima and Ellensburg. In 2018, grants and interlocal funding agreements ( with Central Washington University, WSDOT, the City of Selah, and the City of Ellensburg) will continue to support the commuter bus service. A&A Motorcoach currently 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, LLC). The cost to provide the service is based on the number of trips provided. The contractor was able to negotiate a higher rate for 2018 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 currently operates 14 vans, which is less than half the number of vanpool groups operated in 2010. The number of vans on the road for 2019 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.

Function(s): 452, 453, 454, 455, 459, 460, 461, 462, 463, 464, 465, 466 & 467.

## PERFORMANCE STATISTICS

| Transit Fixed Route | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Ridership | 1,033,510 | 1,031,924 | 1,052,562 | 1,073,614 |
| Service Days | 356 | 356 | 356 | 356 |
| Vehicle Service Mileage | 803,670 | 708,581 | 710,000 | 710,000 |
| Vehicle Service Hours | 54,491 | 52,074 | 54,000 | 55,000 |
| Operating Expenses | $6,394,199 | $6,491,632 | $6,500,000 | $6,600,000 |
| Fare Box Revenues (passes, tickets, & cash) | $594,035 | $568,573 | $600,000 | $610,000 |
| Fare Box Return Ratio[1] | 0.09 | 0.09 | 0.09 | 0.09 |
| Revenue/Passenger | $0.57 | $0.55 | $0.57 | $0.57 |
| Revenue/Mile | $0.74 | $0.80 | $0.85 | $0.86 |
| Revenue/Hour | $10.90 | $10.92 | $11.11 | $11.09 |
| Passenger/Mile | 1.3 | 1.5 | 1.5 | 1.5 |
| Passenger/Hour | 19.0 | 0.2 | 0.2 | 0.2 |
| Operating Cost/Passenger[2] | $6.19 | $6.29 | $6.18 | $6.15 |
| Operating Cost/Mile[2] | $7.96 | $9.16 | $9.15 | $9.30 |
| Operating Cost/Hour[2] | $117.34 | $124.66 | $120.37 | $120.00 |

| Paratransit | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Ridership | 71,875 | 75,549 | 76,304 | 77,068 |
| Service Days | 356 | 356 | 356 | 356 |
| Vehicle Service Mileage | 366,871 | 345,353 | 360,000 | 360,000 |
| Vehicle Service Hours | 31,353 | 31,125 | 32,109 | 32,460 |
| Operating Expenses | $1,215,891 | $1,209,771 | $1,250,000 | $1,300,000 |
| Fare Box Revenues (passes, tickets, & cash) | $120,722 | $122,189 | $123,000 | $125,000 |
| Fare Box Return Ratio[1] | 0.10 | 0.1 | 0.10 | 0.10 |
| Revenue/Passenger | $1.68 | $1.62 | $1.61 | $1.62 |
| Revenue/Mile | $0.33 | $0.35 | $0.34 | $0.35 |
| Revenue/Hour | $3.85 | $3.93 | $3.83 | $3.85 |
| Passenger/Mile | 0.2 | 0.2 | 0.2 | 0.2 |
| Passenger/Hour | 2.3 | 2.4 | 2.4 | 2.4 |
| Operating Cost/Passenger[2] | $16.92 | $16.01 | $16.38 | $16.87 |
| Operating Cost/Mile[2] | $3.31 | $3.50 | $3.47 | $3.61 |
| Operating Cost/Hour[2] | $38.78 | $38.87 | $38.93 | $40.05 |

| Van Pool | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Ridership | 49,286 | 43,216 | 45,377 | 46,284 |
| Service Days | 262 | 262 | 262 | 262 |
| Vehicle Service Mileage | 289,049 | 280,838 | 286,430 | 291,260 |
| Vehicle Service Hours | 6,477 | 6,241 | 6,450 | 6,500 |
| Operating Expenses | $147,889 | $173,209 | $151,432 | $154,461 |
| Fare Box Revenues (passes, tickets, & cash) | $162,052 | $131,614 | $150,000 | $165,000 |
| Fare Box Return Ratio[1] | 1.10 | 0.76 | 0.99 | 1.07 |
| Revenue/Passenger | $3.29 | $3.05 | $3.31 | $3.56 |
| Revenue/Mile | $0.56 | $0.47 | $0.52 | $0.57 |
| Revenue/Hour | $25.02 | $21.09 | $23.26 | $25.38 |
| Passenger/Mile | 0.2 | 0.2 | 0.2 | 0.2 |
| Passenger/Hour | 7.6 | 6.9 | 7.0 | 7.1 |
| Operating Cost/Passenger[2] | $3.00 | $4.01 | $3.34 | $3.34 |
| Operating Cost/Mile[2] | $0.51 | $0.62 | $0.53 | $0.53 |
| Operating Cost/Hour[2] | $22.83 | $27.75 | $23.48 | $23.76 |

| Commuter | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Ridership | 23,845 | 24,231 | 24,716 | 25,210 |
| Service Days | 252 | 252 | 252 | 252 |
| Vehicle Service Mileage | 140,974 | 144,112 | 145,000 | 145,000 |
| Vehicle Service Hours | 4,830 | 4,961 | 4,900 | 4,900 |
| Operating Expenses | $476,024 | $464,597 | $470,000 | $470,000 |
| Fare Box Revenues (passes, tickets, & cash) | $72,776 | $75,000 | $75,000 | $95,000 |
| Fare Box Return Ratio[1] | 0.15 | 0.16 | 0.16 | 0.2 |
| Revenue/Passenger | $3.05 | $3.10 | $3.03 | $3.77 |
| Revenue/Mile | $0.52 | $0.52 | $0.52 | $0.66 |
| Revenue/Hour | $15.07 | $15.12 | $15.31 | $19.39 |
| Passenger/Mile | 0.2 | 0.2 | 0.2 | 0.2 |
| Passenger/Hour | 4.9 | 4.9 | 5.0 | 5.1 |
| Operating Cost/Passenger[2] | $19.96 | $19.17 | $19.02 | $18.64 |
| Operating Cost/Mile[2] | $3.38 | $3.22 | $3.24 | $3.24 |
| Operating Cost/Hour[2] | $98.56 | $93.65 | $95.92 | $95.92 |

(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

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1262 | Transit Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 14202 | Transit Field Operations Supervisor | 3.00 | 3.00 | 3.00 | 3.00 |
| 20101 | Marketing and Program Administrator [1] | 1.00 | 1.00 | 0.00 | 0.00 |
| 20102 | Transit Project Planner | 1.00 | 1.00 | 1.00 | 1.00 |
| 20103 | Transit Operations Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 20110 | Community Transportation Coordinator [1] | 1.00 | 1.00 | 2.00 | 2.00 |
| 22101 | Transit Operator | 35.80 | 35.80 | 35.80 | 35.80 |
| 22102 | Transit Dispatcher | 3.00 | 3.00 | 3.00 | 3.00 |
| 23101 | Transit Service Worker | 2.00 | 2.00 | 2.00 | 2.00 |
| 23102 | Transit Vehicle Cleaner | 1.50 | 1.50 | 1.50 | 1.50 |
| 23105 | Transit Maintenance Crew Leader | 1.00 | 1.00 | 1.00 | 1.00 |
| 24101 | Transit Department Assistant II | 2.00 | 2.00 | 2.00 | 2.00 |
| 24105 | Transit Office Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [2] | | 54.30 | 54.30 | 54.30 | 54.30 |

(1) A Marketing and Program Administrator was replaced by a Community Transportation Coordinator in 2018.
(2) Transit funds 1.00 FTE's in Police (310).

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 452 Ellensburg Maintenance | $ — | $ 3 | $ — | $ — | $ — | n/a |
| 453 Ellensburg Operations | 476,024 | 446,458 | 465,597 | 464,597 | 481,000 | 3.5 % |
| 454 Transit Maintenance | 1,384,374 | 1,482,983 | 1,606,718 | 1,669,324 | 1,715,180 | 2.7 % |
| 455 Transit Center | 22,159 | 47,419 | 67,604 | 73,004 | 73,004 | — % |
| 459 Transit Administration | 1,454,083 | 1,652,028 | 1,634,835 | 1,605,302 | 1,667,711 | 3.9 % |
| 460 Transit Planning | 807 | 2,100 | 4,000 | 4,000 | 4,000 | — % |
| 461 Transit Customer Svc/Marketing | 156,343 | 91,608 | 113,000 | 115,000 | 115,000 | — % |
| 462 Transit Operations | 3,376,433 | 3,365,297 | 3,552,335 | 3,541,722 | 3,820,239 | 7.9 % |
| 463 Van Pool Operations | 84,606 | 89,573 | 106,796 | 111,725 | 124,334 | 11.3 % |
| 464 Van Pool Insurance | 63,283 | 83,636 | 72,649 | 72,649 | 74,465 | 2.5 % |
| 465 Dial-a-Ride Operations | 1,170,743 | 1,151,722 | 1,955,605 | 1,334,972 | 1,351,782 | 1.3 % |
| 466 Dial-a-Ride Customer Service | 1,034 | — | 53,000 | 13,000 | 23,000 | 76.9 % |
| 467 Dial-a-Ride Insurance | 44,114 | 58,049 | 50,424 | 50,424 | 51,684 | 2.5 % |
| Total | 8,234,003 | 8,470,876 | 9,682,563 | 9,055,719 | 9,501,399 | 4.9 % |

## BUDGET SUMMARY

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 31 Taxes | 4,604,835 | 4,886,780 | 4,750,000 | 5,100,000 | 5,600,000 | 9.8 % |
| 33 Intergovernmental | 3,107,076 | 2,774,918 | 3,100,000 | 3,057,250 | 2,790,000 | (8.7)% |
| 34 Chrgs f/Goods & Svcs | 953,081 | 945,126 | 1,217,000 | 1,033,500 | 1,033,500 | — % |
| 36 Miscellaneous Revenues | 158,433 | 129,496 | 132,125 | 202,725 | 138,725 | (31.6)% |
| Total | 8,823,425 | 8,736,320 | 9,199,125 | 9,393,475 | 9,562,225 | 1.8 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 1,954,958 | 2,544,381 | 2,809,826 | 2,809,826 | 3,147,583 | 12.0 % |
| Revenues less Expenditures | 589,422 | 265,444 | (483,438) | 337,756 | 60,826 | (82.0)% |
| Ending Balance | $ 2,544,380 | $ 2,809,825 | $ 2,326,388 | $ 3,147,582 | $ 3,208,409 | 1.9 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 2,805,762 | $ 2,654,320 | $ 2,981,795 | $ 2,968,238 | $ 3,113,877 | 4.9% |
| 200 Personnel Benefits | 1,363,688 | 1,443,089 | 1,463,592 | 1,463,592 | 1,660,884 | 13.5% |
| Sub-Total Salaries & Benefits | 4,169,450 | 4,097,409 | 4,445,387 | 4,431,830 | 4,774,761 | 7.7% |
| 300 Operating Supplies | 601,794 | 624,239 | 755,050 | 741,050 | 746,050 | 0.7% |
| 400 Professional Services & Charges | 2,982,927 | 3,303,010 | 4,017,529 | 3,418,242 | 3,500,588 | 2.4% |
| 500 Intergovernmental | 479,831 | 446,218 | 464,597 | 464,597 | 480,000 | 3.3% |
| Total Expenditures | $ 8,234,002 | $ 8,470,876 | $ 9,682,563 | $ 9,055,719 | $ 9,501,399 | 4.9% |

### 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 60% of the total revenue); grant funds (roughly 30% of overall revenue), and fares and miscellaneous revenue sources (10%) make up the difference.

### Ellensburg Maintenance - 452

This function funds costs that may be incurred for unusual repair and maintenance circumstances throughout the year.

| 452 Ellensburg Maintenance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | | | | | | |
| 48 Repairs & Maintenance | $ — | $ 3 | $ — | $ — | $ — | n/a |

**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.

| 453 | Ellensburg Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 35 | Small Tools & Equip | $ 7,922 | $ — | $ 1,000 | $ — | $ 1,000 | n/a |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | — | 240 | — | — | — | n/a |
| 500 | Intergovernmental Services | | | | | | |
| 51 | Intergov't Prof Services | 468,102 | 446,218 | 464,597 | 464,597 | 480,000 | 3.3% |
| Total Expenditures | | $ 476,024 | $ 446,458 | $ 465,597 | $ 464,597 | $ 481,000 | 3.5% |

**Transit Maintenance - 454**

This function provides for fixed route transit services.

*Account 12 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.

| 454 | Transit Maintenance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 173,729 | $ 181,496 | $ 171,630 | $ 171,630 | $ 177,578 | 3.5 % |
| 12 | Overtime | 3,371 | 2,867 | 2,100 | 6,000 | 6,000 | — % |
| 13 | Special Pay | 12,898 | 11,946 | 13,544 | 10,500 | 13,544 | 29.0 % |
| 14 | Retire/Term Cashout | 142 | 2 | 10,000 | 10,000 | 10,000 | — % |
| | Total | 190,140 | 196,311 | 197,274 | 198,130 | 207,122 | 4.5 % |
| 200 | Benefits | 95,094 | 108,498 | 106,878 | 106,878 | 114,327 | 7.0 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 22,811 | 14,154 | 20,000 | 15,000 | 20,000 | 33.3 % |
| 32 | Fuel | 332,038 | 397,454 | 410,000 | 450,000 | 450,000 | — % |
| 35 | Small Tools & Equip | 53,627 | 9,237 | 58,000 | 40,000 | 15,000 | (62.5)% |
| | Total | 408,476 | 420,845 | 488,000 | 505,000 | 485,000 | (4.0)% |
| 400 | Professional Services & Charges | | | | | | |
| 45 | Rentals & Leases | 90,907 | 98,209 | 95,326 | 95,326 | 98,186 | 3.0 % |
| 48 | Repairs & Maintenance | 599,756 | 659,121 | 719,240 | 763,990 | 810,544 | 6.1 % |
| | Total | 690,663 | 757,330 | 814,566 | 859,316 | 908,730 | 5.8 % |
| Total Expenditures | | $ 1,384,373 | $ 1,482,984 | $ 1,606,718 | $ 1,669,324 | $ 1,715,179 | 2.7 % |

**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.

| 455 | Transit Center | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 35 | Small Tools & Equip | $ 3,822 | $ 22,514 | $ 44,000 | $ 44,000 | $ 44,000 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 300 | 1,623 | 600 | 2,000 | 2,000 | —% |
| 47 | Public Utility Services | 9,764 | 10,542 | 11,004 | 12,004 | 12,004 | —% |
| 48 | Repairs & Maintenance | 8,274 | 12,740 | 12,000 | 15,000 | 15,000 | —% |
| | Total | 18,338 | 24,905 | 23,604 | 29,004 | 29,004 | —% |
| Total Expenditures | | $ 22,160 | $ 47,419 | $ 67,604 | $ 73,004 | $ 73,004 | —% |

**Transit Administration - 459**

These expenditures support the planning, direction, administration and support the operations of the department.

*Account 12 Overtime* - Overtime is primarily due to work performed or regular monthly meetings during the off times.

*Account 41 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).

| 459 | Transit Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 316,772 | $ 275,258 | $ 389,995 | $ 389,995 | $ 409,835 | 5.1 % |
| 12 | Overtime | 12,140 | 8,233 | 5,000 | 8,000 | 8,000 | — % |
| 13 | Special Pay | 11,909 | 7,239 | 14,051 | 7,251 | 14,132 | 94.9 % |
| 14 | Retire/Term Cashout | 43,589 | — | 20,000 | 20,000 | 20,000 | — % |
| | Total | 384,410 | 290,730 | 429,046 | 425,246 | 451,967 | 6.3 % |
| 200 | Benefits | 139,176 | 156,585 | 178,404 | 178,404 | 199,655 | 11.9 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 13,459 | 3,323 | 5,000 | 5,000 | 5,000 | — % |
| 35 | Small Tools & Equip | 8,430 | 13,222 | 20,000 | 20,000 | 20,000 | — % |
| | Total | 21,889 | 16,545 | 25,000 | 25,000 | 25,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 738,683 | 1,010,164 | 824,581 | 824,581 | 810,794 | (1.7)% |
| 42 | Communications | 8,739 | 11,613 | 13,032 | 13,032 | 13,032 | — % |
| 43 | Trans & Training | 2,701 | 12 | 6,500 | — | 6,500 | n/a |
| 49 | Miscellaneous | 158,486 | 166,380 | 158,272 | 139,039 | 160,763 | 15.6 % |
| | Total | 908,609 | 1,188,169 | 1,002,385 | 976,652 | 991,089 | 1.5 % |
| Total Expenditures | | $ 1,454,084 | $ 1,652,029 | $ 1,634,835 | $ 1,605,302 | $ 1,667,711 | 3.9 % |

**Transit Planning - 460**

This account is setup for transit development. Typically, planning, engineering, architecture, and other professional expenses for capital development.

| 460 | Transit Planning | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 807 | $ 2,100 | $ 4,000 | $ 4,000 | $ 4,000 | —% |

**Transit 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.

| 461 | Transit Customer Svc/Marketing | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 118,760 | $ 46,046 | $ 60,000 | $ 60,000 | $ 60,000 | —% |
| 43 | Trans & Training | 11,620 | 3,088 | 8,000 | 15,000 | 15,000 | —% |
| 49 | Miscellaneous | 25,963 | 42,474 | 45,000 | 40,000 | 40,000 | —% |
| Total Expenditures | | $ 156,343 | $ 91,608 | $ 113,000 | $ 115,000 | $ 115,000 | —% |

**Transit Operations - 462**

These accounts reflect Yakima Transit's Fixed-Route operations. The fixed-route service is by far Yakima Transit's largest operation.

| 462 | Transit Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 1,906,144 | $ 1,985,667 | $ 2,129,781 | $ 2,129,781 | $ 2,222,629 | 4.4% |
| 12 | Overtime | 135,923 | 75,884 | 80,000 | 80,000 | 80,000 | —% |
| 13 | Special Pay | 101,938 | 85,724 | 93,580 | 76,580 | 93,658 | 22.3% |
| 14 | Retire/Term Cashout | 87,207 | 20,005 | 52,113 | 58,500 | 58,500 | —% |
| | Total | 2,231,212 | 2,167,280 | 2,355,474 | 2,344,861 | 2,454,787 | 4.7% |
| 200 | Benefits | 1,129,419 | 1,178,006 | 1,178,311 | 1,178,311 | 1,346,902 | 14.3% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | — | 110 | 1,050 | 1,050 | 1,050 | —% |
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | 14,248 | 16,506 | 14,000 | 14,000 | 14,000 | —% |
| 49 | Miscellaneous | 1,554 | 3,396 | 3,500 | 3,500 | 3,500 | —% |
| | Total | 15,802 | 19,902 | 17,500 | 17,500 | 17,500 | —% |
| Total Expenditures | | $ 3,376,433 | $ 3,365,298 | $ 3,552,335 | $ 3,541,722 | $ 3,820,239 | 7.9% |

**Van Pool Operations - 463**
These accounts are setup for Yakima Transit's Vanpool program.

| 463 | Van Pool Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 32 | Fuel | $ 51,278 | $ 56,124 | $ 50,000 | $ 60,000 | $ 70,000 | 16.7% |
| 400 | Professional Services & Charges | | | | | | |
| 43 | Trans & Training | — | — | 71 | — | — | n/a |
| 48 | Repairs & Maintenance | 33,073 | 33,398 | 55,725 | 50,725 | 53,334 | 5.1% |
| 49 | Miscellaneous | 255 | 51 | 1,000 | 1,000 | 1,000 | —% |
| | Total | 33,328 | 33,449 | 56,796 | 51,725 | 54,334 | 5.0% |
| Total Expenditures | | $ 84,606 | $ 89,573 | $ 106,796 | $ 111,725 | $ 124,334 | 11.3% |

**Van Pool Insurance - 464**
Yakima Transit's Vanpool insurance expenses are included in this line item.

| 464 | Van Pool Insurance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 63,283 | $ 83,636 | $ 72,649 | $ 72,649 | $ 74,465 | 2.5% |

**Dial-a-Ride Operations - 465**
This account provides for Yakima Transit's Dial-A-Ride program. The service is contracted out, yet there are still some expenses that Yakima Transit pays for separately, including items like insurance, fuel, major repairs, and minor supplies.

| 465 | Dial-a-Ride Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 32 | Fuel | $ 107,614 | $ 108,102 | $ 96,000 | $ 96,000 | $ 100,000 | 4.2% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 1,029,266 | 1,035,356 | 1,800,000 | 1,200,000 | 1,200,000 | —% |
| 48 | Repairs & Maintenance | 22,134 | 8,264 | 55,605 | 34,972 | 47,782 | 36.6% |
| 49 | Miscellaneous | — | — | 4,000 | 4,000 | 4,000 | —% |
| | Total | 1,051,400 | 1,043,620 | 1,859,605 | 1,238,972 | 1,251,782 | 1.0% |
| 500 | Intergovernmental Services | | | | | | |
| 52 | Intergov't Debt | 11,729 | — | — | — | — | n/a |
| Total Expenditures | | $ 1,170,743 | $ 1,151,722 | $ 1,955,605 | $ 1,334,972 | $ 1,351,782 | 1.3% |

**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.

| 466 | Dial-a-Ride Customer Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 300 | Operating Supplies | | | | | | |
| 35 | Small Tools & Equip | $ 794 | $ — | $ 50,000 | $ 10,000 | $ 20,000 | 100.0% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 240 | — | 3,000 | 3,000 | 3,000 | —% |
| Total Expenditures | | $ 1,034 | $ — | $ 53,000 | $ 13,000 | $ 23,000 | 76.9% |

**Dial-a-Ride Insurance - 467**

Yakima Transit's Dial-A-Ride insurance expenses are in these line items.

| 467 | Dial-a Ride Insurance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 43,923 | $ 58,049 | $ 50,424 | $ 50,424 | $ 51,684 | 2.5% |
| 43 | Trans & Training | 191 | — | — | — | — | n/a |
| Total Expenditures | | $ 44,114 | $ 58,049 | $ 50,424 | $ 50,424 | $ 51,684 | 2.5% |

**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 fluctuations in the account may be tied to the needs of the Capital fund.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 1,954,958 | $ 2,544,381 | $ 2,809,826 | $ 2,809,826 | $ 3,147,583 | 12.0 % |
| 31 | Taxes | 4,604,835 | 4,886,780 | 4,750,000 | 5,100,000 | 5,600,000 | 9.8 % |
| 33 | Intergovernmental | 3,107,076 | 2,774,918 | 3,100,000 | 3,057,250 | 2,790,000 | (8.7)% |
| 34 | Chrgs f/Goods & Svcs | 953,081 | 945,126 | 1,217,000 | 1,033,500 | 1,033,500 | — % |
| 36 | Miscellaneous Revenues | 158,433 | 129,496 | 132,125 | 202,725 | 138,725 | (31.6)% |
| Total | | $ 10,778,383 | $ 11,280,701 | $ 12,008,951 | $ 12,203,301 | $ 12,709,808 | 4.2 % |

# *TRANSIT CAPITAL - 464*

*Director of Public Works* — *Scott Schafer*
*Transit Manager* — *Alvie Maxey*

**DEFINITION**
This fund is established for the purpose of budgeting Transit's capital improvements and procurements.

In 2017, Yakima Transit purchased four new 35-foot buses (with assistance from both State and Federal grants), three new Vanpool vans (through a grant awarded by the State) and three new fixed-route support vehicles. We are also looking into continuing technology upgrades for the buses, which included upgrading the wireless internet, the modems, and the passenger counter systems.

In 2019, Yakima Transit intends to continue to upgrade technology on the buses; purchase and place approximately 20 new solar-panel passenger shelters, and fund the construction of sidewalks to support bus stops.

Function(s): 451 & 467

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 451 Transit Capital | $ 1,451,995 | $ 2,137,869 | $ 500,000 | $ 500,000 | $ 1,270,000 | 154.0 % |
| 467 Dial-a-Ride Capital | 719,216 | 5,616 | — | — | — | n/a |
| Total | 2,171,211 | 2,143,485 | 500,000 | 500,000 | 1,270,000 | 154.0 % |
| **Object/Type** | | | | | | |
| 31 Taxes | 1,250,000 | 1,000,000 | 1,000,000 | 1,000,000 | 600,000 | (40.0)% |
| 33 Intergovernmental | 800,000 | 1,647,636 | 352,000 | 76,000 | 806,000 | 960.5 % |
| 36 Miscellaneous Revenues | 20,850 | 21,559 | 24,000 | 24,000 | 24,000 | — % |
| 37 Prop & Trust Gains | 253,374 | 11,308 | — | — | — | n/a |
| 39 Other Financing Sources | 3,943 | 10,530 | 32,000 | 32,000 | 32,000 | — % |
| Total | 2,328,167 | 2,691,033 | 1,408,000 | 1,132,000 | 1,462,000 | 29.2 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 4,744,160 | 4,901,116 | 5,448,664 | 5,448,664 | 6,080,664 | 11.6 % |
| Revenues less Expenditures | 156,956 | 547,548 | 908,000 | 632,000 | 192,000 | (69.6)% |
| Ending Balance | $ 4,901,116 | $ 5,448,664 | $ 6,356,664 | $ 6,080,664 | $ 6,272,664 | 3.2 % |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 600 Capital Projects | $ 2,171,211 | $ 2,143,485 | $ 500,000 | $ 500,000 | $ 1,270,000 | 154.0% |

## 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 purchases of replacement buses, transit service vehicles, and bus related equipment. Revenues from Capital grants are expended within this function.

| 451 | Transit Capital | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 600 | Capital Outlay | | | | | | |
| 63 | Impr Other Than Bldg | $ — | $ — | $ 300,000 | $ 137,846 | $ 150,000 | 8.8% |
| 64 | Machinery & Equipment | 1,451,995 | 2,137,869 | 200,000 | 162,154 | 1,020,000 | 529.0% |
| 65 | Construction Projects | — | — | — | 200,000 | 100,000 | |
| Total Expenditures | | $ 1,451,995 | $ 2,137,869 | $ 500,000 | $ 500,000 | $ 1,270,000 | 154.0% |

### Dial-a-Ride Capital - 467

Expenditures include all new Dial-A-Ride vehicles.

| 467 | Dial-a-Ride Capital | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | $ 719,216 | $ 5,616 | $ — | $ — | $ — | 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.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 4,744,160 | $ 4,901,116 | $ 5,448,664 | $ 5,448,664 | $ 6,080,664 | 11.6 % |
| 31 | Taxes | 1,250,000 | 1,000,000 | 1,000,000 | 1,000,000 | 600,000 | (40.0)% |
| 33 | Intergovernmental | 800,000 | 1,647,636 | 352,000 | 76,000 | 806,000 | 960.5 % |
| 36 | Miscellaneous Revenues | 20,850 | 21,559 | 24,000 | 24,000 | 24,000 | — % |
| 37 | Prop & Trust Gains | 253,374 | 11,308 | — | — | — | n/a |
| 39 | Other Financing Sources | 3,943 | 10,530 | 32,000 | 32,000 | 32,000 | — % |
| Total | | $ 7,072,327 | $ 7,592,149 | $ 6,856,664 | $ 6,580,664 | $ 7,542,664 | 14.6 % |

# *REFUSE - 471*

*Director of Public Works* — *Scott Schafer*
*Refuse & Recycling Manager* — *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 34,000 tons.

The division operates 13 daily routes and maintains a fleet of 21 refuse trucks. The City of Yakima provides automated refuse carts to approximately 26,500 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.

Curbside recycling is not available through the City at this time. In 2016, the Yakima City Council expressed interest in implementing curbside recycling in the near future. In June of 2017 the Solid Waste Division, with funding from the Washington Department of Ecology, completed a Recycling and Processing Options study assessing the opportunities and approaches for managing the recyclable material that could be collected in a City recycling program. Shortly after the study was completed, the Chinese government took significant unilateral actions that have completely disrupted the global market for recovered materials. The Solid Waste Division will continue to explore recycling and processing options that are responsive to the services desired by the City.

Weekly yard waste collection utilizing a 96 gallon cart is available to city residential customers from March 1 through November 30th of each year. The yard waste service is an optional service and currently consists of approximately 6,300 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. Bin service is often called upon for code enforcement clean up purposes.

The Division has several special event recycling containers available for use to recycle plastic bottles and aluminum cans during special events and also offers services for the many special events that occur throughout the year such as the Fresh Hop Ale Festival, Cinco De Mayo Festival, Taco Festival, Yakima UnCorked, Roots and Vines, Yakima Blues and Brews, 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. In 2016 the Division cleaned and closed over 550 illegal dump sites. In 2017 approximately 1,000 sites were cleaned and closed. As of September 2018 the Division has cleaned and closed approximated 750 sites. In addition to addressing illegal dumping, the Division sponsored, in conjunction with

numerous churches and volunteer organizations, four large community clean ups. With hundreds of volunteers cleaning and collecting refuse from the neighborhoods, approximately 70 tons were disposed of. In addition to illegal dump and community clean ups, the Division 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 application management system opportunities that the new system 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 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.

Function(s): 471, 472, 473, 474, 476, 477, 478 & 479.

**PERFORMANCE STATISTICS**

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Residential Cart Accounts Active | 26,000 | 26,273 | 26,470 | 26,734 |
| Bin Accounts Active | 379 | 411 | 411 | 411 |
| Yard Service Accounts Active | 6,191 | 6,293 | 6,786 | 6,786 |
| Tons of Refuse Collected Special Collection, etc. (1) | 321 | 321 | 300 | 300 |
| Tons of Refuse Collected Residential Automated Carts | 27,146 | 27,225 | 27,497 | 27,772 |
| Tons of Refuse Collected Bin | 2,758 | 2,734 | 2,761 | 2,789 |
| Tons of Refuse Collected Yard Service | 3,712 | 3,642 | 3,678 | 3,715 |
| Estimated Annual Cost Per Account - Special Collection | $3.12 | $3.12 | $3.12 | $3.12 |
| Estimated Annual Cost Per Account - Residential Auto. Cart | $208.27 | $200.00 | $207.00 | $213.00 |
| Estimated Annual Cost Per Account - Bin | $1,548.00 | $1,413.00 | $1,500.00 | $1,557.00 |
| Estimated Annual Cost Per Account - Yard Service | $137.43 | $140.00 | $141.00 | $143.00 |

(1) Special collections include litter, illegal dumping, special hauls, and homeless encampment services and clean ups. 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 | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1266 | Solid Waste and Recycling Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 7122 | Department Assistant II | 2.00 | 2.00 | 0.00 | 0.00 |
| 7155 | Solid Waste Services Specialist [1] | 0.00 | 0.00 | 2.00 | 2.00 |
| 8433 | Solid Waste Collector/Driver | 13.00 | 13.00 | 13.00 | 13.00 |
| 8641 | Solid Waste Maintenance Worker | 3.00 | 3.00 | 4.00 | 4.00 |
| 14101 | Solid Waste Supervisor [2] | 1.00 | 2.00 | 2.00 | 2.00 |
| Total Personnel [3] | | 20.00 | 21.00 | 22.00 | 22.00 |

(1) Solid Waste Services Specialist added in 2018.
(2) One Solid Waste Supervisor was added in 2017.
(3) Refuse funds .05 FTE in Water and has .20 FTE funded by Neighborhood Development.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 471 Pilot Recycling Program | — | 49,251 | — | — | — | n/a |
| 472 Residential Operations | 3,045,390 | 3,053,538 | 3,422,669 | 3,422,670 | 3,758,934 | 9.8 % |
| 473 Special Containers | 68,935 | 75,462 | 76,434 | 76,434 | 80,940 | 5.9 % |
| 474 Facility Maintenance | 43,956 | 45,055 | 46,441 | 46,441 | 47,834 | 3.0 % |
| 476 Shop Operations | 795,000 | 743,000 | 795,000 | 795,000 | 700,000 | (11.9)% |
| 477 Refuse Taxes & Interfund | 1,881,086 | 2,011,151 | 2,114,225 | 2,114,225 | 2,343,208 | 10.8 % |
| 478 Administration | 352,501 | 414,471 | 505,197 | 505,197 | 569,538 | 12.7 % |
| 479 PW Insurance & Interfund | 230,095 | 282,435 | 233,692 | 233,692 | 239,801 | 2.6 % |
| Total | 6,416,963 | 6,674,363 | 7,193,658 | 7,193,659 | 7,740,255 | 7.6 % |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | — | 55,000 | — | — | — | n/a |
| 34 Chrgs f/Goods & Svcs | 6,914,733 | 6,962,752 | 7,296,735 | 7,297,326 | 7,476,446 | 2.5 % |
| 35 Non-Court Fines & Forf | 571 | — | — | — | — | n/a |
| 36 Miscellaneous Revenues | 2,587 | 4,066 | 1,500 | 4,589 | 1,500 | (67.3)% |
| Total | 6,917,891 | 7,021,818 | 7,298,235 | 7,301,915 | 7,477,946 | 2.4 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 59,564 | 560,492 | 907,948 | 907,948 | 1,016,205 | 11.9 % |
| Revenues less Expenditures | 500,928 | 347,455 | 104,577 | 108,256 | (262,309) | (342.3)% |
| Ending Balance | $ 560,492 | $ 907,947 | $ 1,012,525 | $ 1,016,204 | $ 753,896 | (25.8)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 1,081,789 | $ 1,137,897 | $ 1,248,389 | $ 1,242,389 | $ 1,365,277 | 9.9 % |
| 200 Personnel Benefits | 459,268 | 521,571 | 554,230 | 554,230 | 594,447 | 7.3 % |
| Sub-Total Salaries & Benefits | 1,541,057 | 1,659,468 | 1,802,619 | 1,796,619 | 1,959,724 | 9.1 % |
| 300 Operating Supplies | 346,284 | 300,189 | 341,000 | 347,000 | 366,150 | 5.5 % |
| 400 Professional Services & Charges | 3,734,623 | 3,971,705 | 4,255,040 | 4,255,040 | 4,714,381 | 10.8 % |
| Transfers | 795,000 | 743,000 | 795,000 | 795,000 | 700,000 | (11.9)% |
| Total Expenditures | $ 6,416,964 | $ 6,674,362 | $ 7,193,659 | $ 7,193,659 | $ 7,740,255 | 7.6 % |

## EXPLANATORY NARRATIVE

### Pilot Recycling Program - 471

This function was used to capture the costs of the Pilot Recycling Program.

| 471 Pilot Recycling Program | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 200 Benefits | $ — | $ 251 | $ — | $ — | $ — | n/a |
| 400 Professional Services & Charges | | | | | | |
| 41 Professional Services | — | 49,000 | — | — | — | n/a |
| Total Expenditures | $ — | $ 49,251 | $ — | $ — | $ — | n/a |

### Residential Operations - 472

The expenditures for collection and disposal of all garbage, yard waste and other debris are paid for from this function.

*Account 12 Overtime* - Overtime is primarily due to providing refuse and yard waste collection on holidays.

| 472 Residential Operations | 2016 Actual | 2016 Actual | 2017 Amended Budget | 2017 Year-End Estimate | 2018 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | | | | | | |
| 11 Salaries & Wages | $ 738,032 | $ 750,769 | $ 813,831 | $ 815,081 | $ 855,940 | 5.0% |
| 12 Overtime | 31,369 | 26,747 | 39,000 | 39,000 | 89,975 | 130.7% |
| 13 Special Pay | 9,390 | 12,706 | 10,250 | 3,000 | 3,000 | —% |
| 14 Retire/Term Cashout | 5,828 | 2,167 | 5,000 | 5,000 | 5,125 | 2.5% |
| Total | 784,619 | 792,389 | 868,081 | 862,081 | 954,040 | 10.7% |
| 200 Benefits | 350,931 | 384,409 | 407,608 | 407,608 | 441,481 | 8.3% |
| 300 Operating Supplies | | | | | | |
| 31 Office & Oper Supplies | 10,341 | 20,278 | 12,500 | 18,500 | 22,500 | 21.6% |
| 32 Fuel | 155,795 | 190,589 | 202,000 | 202,000 | 207,050 | 2.5% |
| 35 Small Tools & Equip | 180,113 | 88,027 | 125,000 | 125,000 | 135,000 | 8.0% |
| Total | 346,249 | 298,894 | 339,500 | 345,500 | 364,550 | 5.5% |

| 472 | Residential Operations | 2016 Actual | 2016 Actual | 2017 Amended Budget | 2017 Year-End Estimate | 2018 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | 13,477 | 15,316 | 20,000 | 20,000 | 20,375 | 1.9% |
| 47 | Public Utility Services | 993,618 | 1,064,983 | 1,204,660 | 1,204,660 | 1,347,874 | 11.9% |
| 48 | Repairs & Maintenance | 555,625 | 497,060 | 581,970 | 581,970 | 629,744 | 8.2% |
| 49 | Miscellaneous | 873 | 487 | 850 | 850 | 870 | 2.4% |
| | Total | 1,563,593 | 1,577,846 | 1,807,480 | 1,807,480 | 1,998,863 | 10.6% |
| Total Expenditures | | $ 3,045,392 | $ 3,053,538 | $ 3,422,669 | $ 3,422,669 | $ 3,758,934 | 9.8% |

**Special Containers - 473**

Expenditures for bin collection operations, including salaries and benefits.

| 473 | Special Containers | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 47,198 | $ 50,550 | $ 50,751 | $ 50,751 | $ 53,330 | 5.1% |
| 12 | Overtime | 1,826 | 2,267 | 3,200 | 3,200 | 3,280 | 2.5% |
| 13 | Special Pay | 500 | 750 | 1,000 | 1,000 | 1,025 | 2.5% |
| | Total | 49,524 | 53,567 | 54,951 | 54,951 | 57,635 | 4.9% |
| 200 | Benefits | 19,411 | 21,895 | 21,483 | 21,483 | 23,305 | 8.5% |
| Total Expenditures | | $ 68,935 | $ 75,462 | $ 76,434 | $ 76,434 | $ 80,940 | 5.9% |

**Facility Maintenance - 474**

Expenditures for interfund charges for the garage/plant facility.

| 474 | Facility Maintenance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 45 | Rentals & Leases | $ 43,956 | $ 45,055 | $ 46,441 | $ 46,441 | $ 47,834 | 3.0% |

**Shop Operations - 476**

Expenditures for vehicle replacement reserve.

| 476 | Shop Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Vehicle Replacement | $ 795,000 | $ 743,000 | $ 795,000 | $ 795,000 | $ 700,000 | (11.9)% |

**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.

| 477 | Refuse Taxes & Interfund | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 319,033 | $ 359,999 | $ 377,475 | $ 377,475 | $ 420,273 | 11.3% |
| 42 | Communications | 499 | 1,459 | 5,521 | 5,521 | 5,700 | 3.2% |
| 44 | Taxes & Assessments | 1,295,852 | 1,334,766 | 1,386,063 | 1,386,063 | 1,446,225 | 4.3% |
| 49 | Miscellaneous | 265,702 | 314,927 | 345,166 | 345,166 | 471,010 | 36.5% |
| Total Expenditures | | $ 1,881,086 | $ 2,011,151 | $ 2,114,225 | $ 2,114,225 | $ 2,343,208 | 10.8% |

**Administration - 478**

These expenditures support the planning, direction, administration and support the operations of the department.

*Account 12 Overtime* - Overtime is primarily due to providing refuse and yard waste collection on holidays.

| 478 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 230,258 | $ 277,400 | $ 311,177 | $ 311,177 | $ 337,663 | 8.5% |
| 12 | Overtime | 11,832 | 9,383 | 7,000 | 7,000 | 8,000 | 14.3% |
| 13 | Special Pay | 1,928 | 2,489 | 4,179 | 4,179 | 4,439 | 6.2% |
| 14 | Retire/Term Cashout | 3,629 | 2,668 | 3,000 | 3,000 | 3,500 | 16.7% |
| | Total | 247,647 | 291,940 | 325,356 | 325,356 | 353,602 | 8.7% |
| 200 | Benefits | 88,925 | 115,016 | 125,138 | 125,138 | 129,661 | 3.6% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 34 | 1,295 | 1,500 | 1,500 | 1,600 | 6.7% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 7,321 | — | 25,000 | 25,000 | 56,000 | 124.0% |
| 42 | Communications | 4,538 | 1,972 | 4,202 | 4,202 | 4,500 | 7.1% |
| 43 | Trans & Training | 935 | 1,670 | 7,000 | 7,000 | 7,175 | 2.5% |
| 49 | Miscellaneous | 3,101 | 2,577 | 17,000 | 17,000 | 17,000 | —% |
| | Total | 15,895 | 6,219 | 53,202 | 53,202 | 84,675 | 59.2% |
| Total Expenditures | | $ 352,501 | $ 414,470 | $ 505,196 | $ 505,196 | $ 569,538 | 12.7% |

**PW Insurance & Interfund - 479**

These line items contain the Refuse Division's insurance coverage for Refuse equipment and interfund charges for the administrative costs for the Public Works Division.

| 479 | PW Insurance & Interfund | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 157,074 | $ 207,588 | $ 180,321 | $ 180,321 | $ 184,829 | 2.5% |
| 49 | Miscellaneous | 73,021 | 74,847 | 53,371 | 53,371 | 54,972 | 3.0% |
| Total Expenditures | | $ 230,095 | $ 282,435 | $ 233,692 | $ 233,692 | $ 239,801 | 2.6% |

**Revenue**

The following is a recap of Refuse revenues by detailed account classification.

**REVENUES**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2019 Projected Budget |
|---|---|---|---|---|
| County/City Departments | $ 83,359 | $ 93,346 | $ 105,000 | $ 105,000 |
| Container Service | 481,976 | 528,743 | 494,019 | 506,369 |
| Automated Residential Service | 5,529,261 | 5,661,496 | 5,928,228 | 6,076,433 |
| Special Haul | 2,733 | 5,992 | 3,210 | 3,210 |
| Yard Refuse | 817,404 | 728,826 | 766,278 | 785,434 |
| Shopping Cart Reg. Revenue | 571 | — | — | — |
| Miscellaneous | 2,109 | 3,416 | 1,500 | 1,500 |
| Recycling Revenue | 479 | — | — | — |
| Total | $ 6,917,892 | $ 7,021,819 | $ 7,298,235 | $ 7,477,946 |

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 59,564 | $ 560,492 | $ 907,948 | $ 907,948 | $ 1,016,205 | 11.9 % |
| 33 | Intergovernmental | — | 55,000 | — | — | — | n/a |
| 34 | Chrgs f/Goods & Svcs | 6,914,733 | 6,962,752 | 7,296,735 | 7,297,326 | 7,476,446 | 2.5 % |
| 35 | Non-Court Fines & Forf | 571 | — | — | — | — | n/a |
| 36 | Miscellaneous Revenues | 2,587 | 4,066 | 1,500 | 4,589 | 1,500 | (67.3)% |
| Total | | $ 6,977,455 | $ 7,582,310 | $ 8,206,183 | $ 8,209,863 | $ 8,494,151 | 3.5 % |

# *WASTEWATER OPERATING - 473*

| | |
|---|---|
| ***Director of Public Works*** | ***Scott Schafer*** |
| ***Wastewater Division Manager*** | ***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 94,000 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 Department of Ecology is working with the City of Yakima to renew the plant's extended 2011 NPDES permit. 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 Division is also working closely with the Department of Ecology, Union Gap, and Terrace Heights to facilitate the EPA-mandated transfer of permitting authority from Ecology to the City of Yakima for significant industrial dischargers in those communities.

The City is responsible for securing funding for collection, treatment and administrative programs to meet wastewater obligations. As such, continued investment into the system is required. Identification of the City's financing options includes loans, bonds, or cash funded through system users. A rate study consisting of a ten-year review of the Wastewater Division's financial requirements for the WWTP, the sanitary sewer collection system, and the stormwater drainage system was conducted by FCS Group in December 2014. The City adopted components of the 2014 FCS group rate study in January 2017.

Council adopted the following rate changes for 2019:

- Strong waste: 4.2% in 2019, 2.4% each year 2020-2022
- Base rate: 3.0% 2019-2022
- Pretreatment: 17.0% in 2019, 4.3% 2020-2022

Function(s): 725, 726, 729, 730, 731, 732, 733, 734, 737 and Debt Service: 842, 844, 845, 862, 863, 864 & 876

## PERFORMANCE STATISTICS

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| **Rudkin Road Pump Station** | | | | |
| Million Gallons/Yr. Pumped | 770 | 782 | 784 | 786 |
| Yakima | 564 | 554 | 560 | 565 |
| Union Gap | 206 | 229 | 235 | 240 |
| Total Million Gallons/Yr. Pumped | 770 | 782 | 784 | 786 |
| Pumping Costs | $169,928 | $174,976 | $209,664 | $240,396 |
| Cost Per Million Gallons Pumped | $219 | $224 | $267 | $306 |
| **Wastewater Treatment** | | | | |
| Billion Gallons/Yr. Treated | 3.8 | 3.6 | 3.6 | 3.7 |
| Laboratory Tests/Month | 1,720 | 1,830 | 1,900 | 1,920 |
| Permitted Hydraulic Capacity (MG, average day peak month) | 21.5 | 21.5 | 21.5 | 21.5 |
| Average Day Peak Month | 12.1 | 11.2 | 11.5 | 12.0 |
| Percent of Permit Capacity | 56% | 52% | 53% | 56% |
| Peak Day | 14 | 14 | 15 | 15 |
| Pounds of Organic Pollutants Treated (BOD) (1) | 10,884,741 | 10,327,677 | 10,311,094 | 10,500,000 |
| Permitted BOD Loading (Average Day/Max. Month) | 53,400 | 53,400 | 53,400 | 53,400 |
| Actual Load Average Day/Max. Month | 35,740 | 34,830 | 36,000 | 37,000 |
| Percent of Permit Capacity | 66% | 65% | 67% | 69% |
| Pounds of Total Suspended Solids (TSS) (1) | 8,380,533 | 7,782,777 | 8,059,867 | 8,100,000 |
| Permitted Suspended Solids Loading (Avg Day/Max Month) | 38,600 | 38,600 | 38,600 | 38,600 |
| Actual Load Average Day/Max. Month | 24,692 | 27,272 | 27,500 | 28,000 |
| Percent of Permit Capacity | 64% | 71% | 71% | 73% |
| Biosolids (Dry Tons) | 1,942 | 1,652 | 1,680 | 1,725 |
| Treatment Costs | $5,942,274 | $6,334,237 | $7,368,458 | $7,954,986 |
| Total Facility Debt Service & Cash Contribution for Capital | $3,400,948 | $1,882,338 | $1,882,338 | $1,882,338 |
| **Capital Projects** | | | | |
| Flow Treated (mg) | 3,840 | 3,550 | 3,600 | 3,700 |
| Cost Per Million Gallons Treated (1) | $2,433 | $2,314 | $2,570 | $2,660 |

(1) Total Cost per Million Gallons Treated includes actual treatment costs plus Debt Service, Cash Contributions for Capital Projects, and Reserve Contribution Determination. In 2017, 1¢ of Operations and Maintenance Resources treated 4.32 gallons of wastewater.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1272 | Wastewater Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 4240 | Instrument Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| 4250 | WWTP SCADA/Telemetry Maintenance Tech | 1.00 | 1.00 | 1.00 | 1.00 |
| 4260 | WWTP Lead Maintenance Tech | 1.00 | 1.00 | 1.00 | 1.00 |
| 7123 | Department Assistant III | 0.50 | 0.50 | 0.50 | 0.50 |
| 8241 | Industrial Maintenance Mechanic | 3.00 | 3.00 | 3.00 | 3.00 |
| 8242 | Preventive Maintenance Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| 8311 | WWTP Operator I [1] | 1.00 | 1.00 | 1.00 | 1.00 |
| 8312 | WWTP Operator II [1] | 7.00 | 7.00 | 7.00 | 7.00 |
| 8313 | WWTP Operator III [1] | 7.00 | 7.00 | 7.00 | 7.00 |
| 8321 | Laboratory Technician | 2.70 | 2.70 | 2.70 | 2.70 |
| 8322 | Pretreatment Technician | 3.00 | 3.00 | 3.00 | 3.00 |
| 8323 | Pretreatment Crew Leader [2] | 2.00 | 3.00 | 3.00 | 3.00 |
| 8324 | Environmental Compliance Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 8326 | Laboratory Chemist | 1.00 | 1.00 | 1.00 | 1.00 |
| 8542 | Facility Maintenance Specialist | 2.00 | 2.00 | 2.00 | 2.00 |
| 8731 | Wastewater Maintenance Specialist I [1] | 1.00 | 1.00 | 1.00 | 0.00 |
| 8732 | Wastewater Maintenance Specialist II [1] | 12.00 | 12.00 | 12.00 | 13.00 |
| 8733 | Wastewater Maintenance Crew Leader | 9.00 | 9.00 | 9.00 | 9.00 |
| 11102 | Utility Engineer | 2.00 | 2.00 | 2.00 | 2.00 |
| 11106 | Surface Water Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| 11108 | Utility Project Manger | 1.00 | 1.00 | 1.00 | 1.00 |
| 11615 | Administrative Assistant for Wastewater | 1.00 | 1.00 | 1.00 | 1.00 |
| 12201 | Industrial Maintenance Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| 13201 | Wastewater Maintenance Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| 15102 | WWTP Process Control Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| 15103 | WWTP Chief Operator | 3.00 | 3.00 | 3.00 | 3.00 |
| 15104 | Pretreatment Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| 15105 | Wastewater Operations Superintendent | 1.00 | 1.00 | 1.00 | 1.00 |
| 15301 | Lab Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [3] | | 71.20 | 72.20 | 72.20 | 72.20 |

(1) WWTP Operators and Wastewater Maintenance Specialist positions vary due to the capability to be promoted during the fiscal year to the next step.
(2) A reorganization added a Pretreatment Crew leader in 2017.
(3) Wastewater funds .15 FTE in City Management (102), 1.05 FTE in Codes (220), .69 FTE's in Engineering (700), .44 FTE's in Water (474) and .15 FTE's in Public Works (560). 9.42 FTE's are funded by Stormwater (441).

## BUDGET SUMMARY

| Function/Title | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 725 Collection Administration | $ — | $ — | $ 501,500 | $ 501,500 | $ 501,500 | — % |
| 726 Collections | 7,677,906 | 7,616,809 | 8,330,339 | 8,533,008 | 9,018,223 | 5.7 % |
| 729 Rudkin Road Lift Station | 168,928 | 174,975 | 349,664 | 209,664 | 239,154 | 14.1 % |
| 730 Treatment Administration | — | — | 2,279,260 | 2,279,260 | 2,540,910 | 11.5 % |
| 731 Treatment Operations | 5,942,274 | 6,334,247 | 7,368,458 | 7,042,373 | 7,918,270 | 12.4 % |
| 732 Treatment Equipment | — | — | 250,000 | 250,000 | 250,000 | — % |
| 733 Pretreatment Administration | — | 95,196 | — | — | — | n/a |
| 734 Pretreatment Operations | 978,266 | 979,531 | 1,139,216 | 1,084,544 | 1,169,128 | 7.8 % |
| 737 Treatment Charges/Transfers | 5,579,097 | 5,675,060 | 2,900,000 | 2,900,000 | 2,900,000 | — % |
| Debt Service | 783,448 | 764,838 | 778,057 | 778,057 | 775,361 | (0.3)% |
| Total | 21,129,919 | 21,640,656 | 23,896,494 | 23,578,406 | 25,312,546 | 7.4 % |
| **Object/Type** | | | | | | |
| 32 Licenses & Permits | 956,793 | 1,025,319 | 1,125,600 | 1,135,747 | 1,275,430 | 12.3 % |
| 33 Intergovernmental | 75,000 | — | — | — | — | n/a |
| 34 Chrgs f/Goods & Svcs | 20,523,486 | 19,829,978 | 20,712,319 | 21,138,025 | 21,730,812 | 2.8 % |
| 36 Miscellaneous Revenues | 1,114 | 41,299 | 13,700 | 50,683 | 13,700 | (73.0)% |
| 37 Prop & Trust Gains | 736,576 | 694,822 | 878,177 | 878,177 | 878,177 | — % |
| Transfers In | 32,621 | 32,621 | 32,621 | 32,621 | 32,621 | — % |
| Total | 22,325,590 | 21,624,039 | 22,762,417 | 23,235,253 | 23,930,740 | 3.0 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 4,240,538 | 5,436,210 | 5,419,592 | 5,419,592 | 5,076,441 | (6.3)% |
| Revenues less Expenditures | 1,195,671 | (16,617) | (1,134,077) | (343,153) | (1,381,806) | 302.7 % |
| Ending Balance | $ 5,436,209 | $ 5,419,593 | $ 4,285,515 | $ 5,076,439 | $ 3,694,635 | (27.2)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 3,208,198 | $ 3,306,526 | $ 4,275,778 | $ 3,849,177 | $ 4,761,431 | 23.7 % |
| 200 Personnel Benefits | 1,443,471 | 1,638,715 | 1,786,119 | 1,786,119 | 2,031,246 | 13.7 % |
| Sub-Total Salaries & Benefits | 4,651,669 | 4,945,241 | 6,061,897 | 5,635,296 | 6,792,677 | 20.5 % |
| 300 Operating Supplies | 814,497 | 862,454 | 983,900 | 958,460 | 1,033,300 | 7.8 % |
| 400 Professional Services & Charges | 9,102,727 | 9,182,859 | 9,798,397 | 9,965,351 | 10,175,318 | 2.1 % |
| 600 Capital Projects | — | 11,723 | 395,000 | 362,000 | 395,000 | 9.1 % |
| 700 Debt Service - Principal | 719,393 | 733,311 | 721,921 | 721,921 | 723,237 | 0.2 % |
| 800 Debt Service - Interest | 64,055 | 31,527 | 56,136 | 56,136 | 52,124 | (7.1)% |
| Transfers | 5,777,578 | 5,873,541 | 5,879,241 | 5,879,241 | 6,140,891 | 4.5 % |
| Total Expenditures | $ 21,129,919 | $ 21,640,656 | $ 23,896,492 | $ 23,578,405 | $ 25,312,547 | 7.4 % |

**EXPLANATORY NARRATIVE**

**Collection Administration - 725**
This line item is used to record transfers from Wastewater Operating to Capital funds for projects.

| 725 Collection Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| Transfers Out | $ — | $ — | $ 501,500 | $ 501,500 | $ 501,500 | —% |

**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 350 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 usable 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.

*Account 12 Overtime* - Overtime is required for emergency after-hour service calls generally for sewer back-ups.

*Account 31 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 41 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 44 Taxes and Assessments* - The 20% in lieu tax is included in this account, along with the State's Business and Occupation tax.

*Account 49 Miscellaneous* - This is made up primarily of the Utility Customer Service charge which represents the Wastewater portion of the utility billing function.

| 726 | Collections | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 996,326 | $ 997,530 | $ 1,168,889 | $ 1,063,045 | $ 1,348,666 | 26.9 % |
| 12 | Overtime | 13,641 | 17,559 | 16,000 | 16,000 | 16,000 | — % |
| 13 | Special Pay | 45,578 | 33,874 | 58,957 | 58,957 | 59,049 | 0.2 % |
| 14 | Retire/Term Cashout | 34,026 | 33,827 | 41,500 | 41,500 | 41,500 | — % |
| | Total | 1,089,571 | 1,082,790 | 1,285,346 | 1,179,502 | 1,465,215 | 24.2 % |
| 200 | Benefits | 447,539 | 523,531 | 560,911 | 560,911 | 673,099 | 20.0 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 105,275 | 107,454 | 145,000 | 139,660 | 145,000 | 3.8 % |
| 32 | Fuel | 29,306 | 35,736 | 45,000 | 45,000 | 45,000 | — % |
| 35 | Small Tools & Equip | 2,181 | 1,432 | 6,000 | 6,000 | 10,000 | 66.7 % |
| | Total | 136,762 | 144,622 | 196,000 | 190,660 | 200,000 | 4.9 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 810,038 | 1,054,163 | 909,222 | 909,222 | 910,333 | 0.1 % |
| 42 | Communications | 7,830 | 6,337 | 9,235 | 14,575 | 14,731 | 1.1 % |
| 43 | Trans & Training | 1,062 | 750 | 3,500 | 3,500 | 3,500 | — % |
| 44 | Taxes & Assessments | 4,334,251 | 3,939,494 | 4,317,886 | 4,659,400 | 4,634,263 | (0.5)% |
| 45 | Rentals & Leases | — | — | 2,000 | 2,000 | 2,000 | — % |
| 47 | Public Utility Services | 21,058 | 23,478 | 30,440 | 30,440 | 30,650 | 0.7 % |
| 48 | Repairs & Maintenance | 116,878 | 85,514 | 98,709 | 98,709 | 104,378 | 5.7 % |
| 49 | Miscellaneous | 573,916 | 605,406 | 638,089 | 638,089 | 701,054 | 9.9 % |
| | Total | 5,865,033 | 5,715,142 | 6,009,081 | 6,355,935 | 6,400,909 | 0.7 % |
| 600 | Capital Outlay | | | | | | |
| 63 | Impr Other Than Bldg | — | — | 10,000 | 10,000 | 10,000 | — % |
| 64 | Machinery & Equipment | — | 11,723 | 130,000 | 97,000 | 130,000 | 34.0 % |
| | Total | — | 11,723 | 140,000 | 107,000 | 140,000 | 30.8 % |
| | Vehicle Replacement | 139,000 | 139,000 | 139,000 | 139,000 | 139,000 | — % |
| Total Expenditures | | $ 7,677,905 | $ 7,616,808 | $ 8,330,338 | $ 8,533,008 | $ 9,018,223 | 5.7 % |

**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 12 Overtime* - Overtime may be required to address after-hour issues with the Rudkin Road lift station.

| 729 | Rudkin Road Lift Station | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 63,929 | $ 63,368 | $ 77,036 | $ 77,036 | $ 95,089 | 23.4 % |
| 12 | Overtime | 4,405 | 3,828 | 4,200 | 4,200 | 4,200 | — % |
| 13 | Special Pay | 1,435 | 1,583 | 1,200 | 1,200 | 1,200 | — % |
| 14 | Retire/Term Cashout | 1,086 | 1,091 | 1,750 | 1,750 | 1,750 | — % |
| | Total | 70,855 | 69,870 | 84,186 | 84,186 | 102,239 | 21.4 % |

| 729 | Rudkin Road Lift Station | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | 27,854 | 30,590 | 31,688 | 31,688 | 42,095 | 32.8 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | — | 812 | 10,000 | 10,000 | 10,000 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 43,802 | 48,177 | 45,198 | 45,198 | 44,728 | (1.0)% |
| 42 | Communications | 626 | 517 | 556 | 556 | 556 | — % |
| 47 | Public Utility Services | 25,254 | 24,473 | 27,500 | 27,500 | 29,000 | 5.5 % |
| 48 | Repairs & Maintenance | — | — | 150,000 | 10,000 | 10,000 | — % |
| | Total | 69,682 | 73,167 | 223,254 | 83,254 | 84,284 | 1.2 % |
| | Vehicle Replacement | 537 | 537 | 537 | 537 | 537 | — % |
| Total Expenditures | | $ 168,928 | $ 174,976 | $ 349,665 | $ 209,665 | $ 239,155 | 14.1 % |

**Treatment Administration - 730**

This function is used to record various transfers from Wastewater Operating to Capital funds for projects.

| 730 | Treatment Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Transfers Out | $ — | $ — | $ 2,279,260 | $ 2,279,260 | $ 2,540,910 | 11.5% |

**Treatment Operations - 731**

This function includes the operation and maintenance costs of the Treatment Facility in the Wastewater Operating Fund (473). Approximately 3.6 billion gallons of sewage is treated annually at the Treatment Facility. An excess of 1,800 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 wastewater) and inflow (illegal connections to Wastewater).

To help reduce operational and capital project costs, the Wastewater Division installed an anaerobic bioreactor 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 bioreactor 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. These allocations are shown in the following table.

## ALLOCATION BY CUSTOMER

| | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|
| **Million Gallons Treated (Total)** | 3,553 | 3,600 | 3,650 |
| Yakima (%) | 86.4% | 86.2% | 86.1% |
| Union Gap (%) | 6.4% | 6.5% | 6.5% |
| Terrace Heights (%) | 7.2% | 7.3% | 7.4% |
| **BOD Treated (lbs.) (Includes Dry Matter)** | 10,327,677 | 10,500,000 | 10,700,000 |
| Yakima (%) | 87.9% | 87.7% | 87.6% |
| Union Gap (%) | 5.5% | 5.6% | 5.6% |
| Terrace Heights (%) | 6.6% | 6.7% | 6.8% |
| **TSS Treated (lbs.) (Includes Dry Matter.)** | 7,782,777 | 8,000,000 | 8,100,000 |
| Yakima (%) | 88.7% | 88.6% | 88.5% |
| Union Gap (%) | 7.4% | 7.5% | 7.5% |
| Terrace Heights (%) | 3.9% | 3.9% | 4% |

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

(2019 Contributions into 472 Fund - $1,000,000)

| | Yakima | Union Gap | Terrace Heights |
|---|---|---|---|
| Allocation, % | 87.9% | 8.1% | 4.0% |
| Charge, Per Month | $73,250 | $6,750 | $3,333 |
| Total Yearly Allocation | $879,000 | $81,000 | $40,000 |

NOTE: The percentages presented are based on contractual allocations.

*Account 12 Overtime* - Treatment plant operator shifts include 16 hours of overtime per operator per month. Additional 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 construction projects due to interruptions of normal treatment processes and the installation of new equipment.

*Account 31 Office and Operating Supplies* - This account purchases the various chemicals needed to properly operate the wastewater treatment plant.

*Account 41 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.

| 731 | Treatment Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 1,399,483 | $ 1,448,902 | $ 2,021,646 | $ 1,695,561 | $ 2,226,312 | 31.3 % |
| 12 | Overtime | 146,624 | 183,305 | 190,000 | 190,000 | 220,000 | 15.8 % |
| 13 | Special Pay | 48,511 | 53,987 | 70,074 | 70,074 | 80,078 | 14.3 % |
| 14 | Retire/Term Cashout | 14,594 | 13,324 | 80,000 | 140,000 | 100,000 | (28.6)% |
| | Total | 1,609,212 | 1,699,518 | 2,361,720 | 2,095,635 | 2,626,390 | 25.3 % |
| 200 | Benefits | 801,565 | 886,097 | 963,408 | 963,408 | 1,077,294 | 11.8 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 630,599 | 684,268 | 714,600 | 694,500 | 760,000 | 9.4 % |
| 32 | Fuel | 12,528 | 10,827 | 16,800 | 16,800 | 16,800 | — % |
| 35 | Small Tools & Equip | 15,847 | 14,673 | 30,000 | 30,000 | 30,000 | — % |
| | Total | 658,974 | 709,768 | 761,400 | 741,300 | 806,800 | 8.8 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 1,413,066 | 1,524,073 | 1,541,380 | 1,541,380 | 1,533,124 | (0.5)% |
| 42 | Communications | 18,715 | 14,308 | 16,126 | 17,226 | 17,726 | 2.9 % |
| 43 | Trans & Training | 4,673 | 3,983 | 8,000 | 8,000 | 8,000 | — % |
| 44 | Taxes & Assessments | 209,743 | 255,263 | 250,100 | 250,100 | 250,100 | — % |
| 45 | Rentals & Leases | 895 | 8,573 | 60,000 | 10,000 | 60,000 | 500.0 % |
| 47 | Public Utility Services | 992,769 | 984,964 | 1,024,150 | 1,073,150 | 1,100,600 | 2.6 % |
| 48 | Repairs & Maintenance | 45,664 | 43,760 | 89,564 | 49,564 | 143,359 | 189.2 % |
| 49 | Miscellaneous | 136,999 | 153,940 | 242,609 | 242,609 | 244,877 | 0.9 % |
| | Total | 2,822,524 | 2,988,864 | 3,231,929 | 3,192,029 | 3,357,786 | 5.2 % |
| | Vehicle Replacement | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | — % |
| Total Expenditures | | $ 5,942,275 | $ 6,334,247 | $ 7,368,457 | $ 7,042,372 | $ 7,918,270 | 12.4 % |

**Treatment Equipment - 732**

Funds are budgeted in this line item as a contingency for new wastewater treatment plant equipment.

| 732 | Treatment Equipment | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | $ — | $ — | $ 250,000 | $ 250,000 | $ 250,000 | —% |

**Pretreatment Administration - 733**

Funds are budgeted in this line item for Pretreatment Administration.

| 733 | Pretreatment Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ — | $ 95,196 | $ — | $ — | $ — | n/a |

**Pretreatment Operations - 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 §S6.A.1.b. of the City's NPDES permit requires the issuance of industrial waste discharge permits to all significant industrial users, as defined in 40 CFR 403.3 (t)(i)(ii) contributing to the treatment system from within the City's jurisdiction. Further duties include monitoring, sampling, and inspecting all significant industrial users (SIU's) and minor industrial users (MIU's) discharging to the City's POTW. The City of Yakima recognizes and regulates 25 SIU's and approximately 520 MIU's. In addition, the City performs monthly sampling and monitoring of wastewater from Union Gap and Terrace Heights. Year to date for 2018 the Pretreatment Program has performed compliance inspections on 20 of the 25 SIU's. In addition, each SIU is required to be sampled a minimum of once per year by the City in accordance with the City's NPDES permit. Year - to date, the Pretreatment Program is on schedule to inspect and sample each of the 520 MIU's.

In 2019, the Department of Ecology is scheduled to 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. One Pretreatment Crew Leader position was added and filled in 2017 in order to handle the increased permitting workload.

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 12 Overtime* - Overtime in this area is due to weekend sampling of Terrace Heights and Union Gap, as well as whole effluent toxicity (WET) testing.

*Account 31 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 41 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.

| 734 | Pretreatment Operations | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 404,992 | $ 393,171 | $ 501,326 | $ 446,654 | $ 524,388 | 17.4 % |
| 12 | Overtime | 1,428 | 2,233 | 2,200 | 2,200 | 2,200 | — % |
| 13 | Special Pay | 3,351 | 4,184 | 9,000 | 9,000 | 9,000 | — % |
| 14 | Retire/Term Cashout | 28,789 | 54,759 | 32,000 | 32,000 | 32,000 | — % |
| | Total | 438,560 | 454,347 | 544,526 | 489,854 | 567,588 | 15.9 % |
| 200 | Benefits | 166,513 | 198,497 | 230,113 | 230,113 | 238,758 | 3.8 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 14,547 | 3,462 | 10,250 | 10,250 | 10,250 | — % |
| 32 | Fuel | 4,215 | 3,790 | 6,000 | 6,000 | 6,000 | — % |
| 35 | Small Tools & Equip | — | — | 250 | 250 | 250 | — % |
| | Total | 18,762 | 7,252 | 16,500 | 16,500 | 16,500 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 88,494 | 76,906 | 105,971 | 105,971 | 102,276 | (3.5)% |
| 42 | Communications | 3,216 | 4,888 | 4,043 | 4,693 | 4,690 | (0.1)% |
| 43 | Trans & Training | 557 | 254 | 1,000 | 1,000 | 1,500 | 50.0 % |
| 44 | Taxes & Assessments | 226,420 | 203,273 | 189,114 | 189,114 | 189,114 | — % |
| 48 | Repairs & Maintenance | 9,162 | 5,773 | 10,801 | 10,151 | 11,554 | 13.8 % |
| 49 | Miscellaneous | 17,637 | 19,397 | 23,204 | 23,204 | 23,204 | — % |
| | Total | 345,486 | 310,491 | 334,133 | 334,133 | 332,338 | (0.5)% |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | — | — | 5,000 | 5,000 | 5,000 | — % |
| | Vehicle Replacement | 8,944 | 8,944 | 8,944 | 8,944 | 8,944 | — % |
| Total Expenditures | | $ 978,265 | $ 979,531 | $ 1,139,216 | $ 1,084,544 | $ 1,169,128 | 7.8 % |

**Treatment Charges/Transfers - 737**

This function encompasses the transfers to capital and other funds as needed. Details are shown in the following table.

## INTERFUND TRANSFER

| | 2017 Actual | 2018 Year-End Estimate | 2019 Projected Budget |
|---|---|---|---|
| Debt Service - Revenue Bond Funds (488-493) | $ 1,576,388 | $ 1,576,388 | $ 1,576,388 |
| Operating Transfer to Capital (476/478) | 2,900,000 | 2,900,000 | 2,900,000 |
| Connection Charge Transfer (476/478) | 501,500 | 501,500 | 501,500 |
| Wastewater Treatment Plant Reserve (472) | 616,000 | 616,000 | 879,000 |
| Underpass | 84,488 | 84,488 | 84,488 |
| Total | $ 5,678,376 | $ 5,678,376 | $ 5,941,376 |

| 737 Treatment Charges/Transfers | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| Transfers Out | $ 5,579,097 | $ 5,675,060 | $ 2,900,000 | $ 2,900,000 | $ 2,900,000 | —% |

**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:

## WASTEWATER DEBT SERVICE

| | 2017 Actual | 2018 Year-End Estimate | 2019 Projected Budget | Maturity Date |
|---|---|---|---|---|
| Revenue Bonds | | | | |
| 2013 Wastewater Ref 2003 Series B (Fund 493) | $ 1,165,000 | $ 1,165,000 | $ 1,165,000 | 11/01/23 |
| 2008 Wastewater (Fund 488) | 411,813 | 411,813 | 411,813 | 11/01/27 |
| Subtotal - Transfer to Debt Service Funds | 1,576,813 | 1,576,813 | 1,576,813 | |
| Intergovernmental Loans | | | | |
| 2001 Fruitvale Neighborhood Water Wastewater Project | 79,954 | 79,954 | 79,954 | 07/01/21 |
| 2005 River Road - Wastewater Improvement | 130,458 | 129,837 | 129,837 | 07/01/25 |
| 2007 Ultra Violet Disinfection | 128,672 | 128,065 | 128,065 | 07/01/27 |
| SRF L1100008 - Wastewater Energy Efficiency Project | 34,826 | 34,826 | 34,826 | 03/31/33 |
| Wastewater Treatment Plant | 279,842 | 289,260 | 289,260 | 09/01/31 |
| L1200019 P2305 - Industrial Waste Anaerobic / Methane Utilization / Energy Conservation | 39,618 | 39,618 | 39,618 | 03/31/33 |
| PC13-961-059 P2327 Industrial Waste Anaerobic / Industrial Wastewater Main Extension | 90,298 | 89,880 | 89,880 | 06/01/32 |
| Subtotal - Debt Service in Wastewater Fund | 783,668 | 791,440 | 791,440 | |
| Total Debt Service | $ 2,360,481 | $ 2,368,253 | $ 2,368,253 | |

| Debt Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| Debt Service | $ 783,448 | $ 764,838 | $ 778,057 | $ 778,057 | $ 775,361 | (0.3)% |

**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.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 4,240,538 | $ 5,436,210 | $ 5,419,592 | $ 5,419,592 | $ 5,076,441 | (6.3)% |
| 32 | Licenses & Permits | 956,793 | 1,025,319 | 1,125,600 | 1,135,747 | 1,275,430 | 12.3 % |
| 33 | Intergovernmental | 75,000 | — | — | — | — | n/a |
| 34 | Chrgs f/Goods & Svcs | 20,523,486 | 19,829,978 | 20,712,319 | 21,138,025 | 21,730,812 | 2.8 % |
| 36 | Miscellaneous Revenues | 1,114 | 41,299 | 13,700 | 50,683 | 13,700 | (73.0)% |
| 37 | Prop & Trust Gains | 736,576 | 694,822 | 878,177 | 878,177 | 878,177 | — % |
| | Transfers In | 32,621 | 32,621 | 32,621 | 32,621 | 32,621 | — % |
| Total | | $ 26,566,128 | $ 27,060,249 | $ 28,182,009 | $ 28,654,845 | $ 29,007,181 | 1.2 % |

# *WASTEWATER CAPITAL FACILITIES - 472*

*Director of Public Works* — *Scott Schafer*
*Wastewater Division Manager* — *Mike Price*

**DEFINITION**

This fund is used for expenditures that are required for the purpose of moderate level replacement and capital repair to the Wastewater Treatment Facility. In 2019, the 3-Party Wholesale Agreement requires a total contribution of $1,000,000 to fund 472 with contributions of 87.9%, 8.1%, and 4.0%, respectively, from the City of Yakima, the City of Union Gap, and the Terrace Heights Sewer District.

Function(s): 739.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 739 Capital Improvement | $ 127,357 | $ 193,162 | $ 1,250,000 | $ 415,000 | $ 1,250,000 | 201.2 % |
| **Object/Type** | | | | | | |
| 34 Chrgs f/Goods & Svcs | 90,075 | 96,800 | 84,000 | 84,000 | 121,000 | 44.0 % |
| Transfers In | 616,000 | 616,000 | 616,000 | 616,000 | 879,000 | 42.7 % |
| Total | 706,075 | 712,800 | 700,000 | 700,000 | 1,000,000 | 42.9 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 1,968,809 | 2,547,527 | 3,067,165 | 3,067,165 | 3,352,165 | 9.3 % |
| Revenues less Expenditures | 578,718 | 519,638 | (550,000) | 285,000 | (250,000) | (187.7)% |
| Ending Balance | $ 2,547,527 | $ 3,067,165 | $ 2,517,165 | $ 3,352,165 | $ 3,102,165 | (7.5)% |

**EXPENDITURE SUMMARY BY TYPE**

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ 127,357 | $ 193,162 | $ 1,250,000 | $ 415,000 | $ 1,250,000 | 201.2% |

**EXPLANATORY NARRATIVE**

**Capital Improvement - 739**

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

| 739 | Capital Improvement | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 48 | Repairs & Maintenance | $ 127,357 | $ 193,162 | $ 1,250,000 | $ 415,000 | $ 1,250,000 | 201.2% |

**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). Funds budgeted in the 2018 year-end estimate and not spent are brought forward to 2019.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 1,968,809 | $ 2,547,527 | $ 3,067,165 | $ 3,067,165 | $ 3,352,165 | 9.3% |
| 34 | Chrgs f/Goods & Svcs | 90,075 | 96,800 | 84,000 | 84,000 | 121,000 | 44.0% |
| | Transfers In | 616,000 | 616,000 | 616,000 | 616,000 | 879,000 | 42.7% |
| Total | | $ 2,674,884 | $ 3,260,327 | $ 3,767,165 | $ 3,767,165 | $ 4,352,165 | 15.5% |

# *WASTEWATER CAPITAL CONSTRUCTION - 476*

*Director of Public Works* — *Scott Schafer*
*Wastewater Division Manager* — *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.

Function(s): 738.

**BUDGET SUMMARY**

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 738 Capital Improvement | $ 619,275 | $ 3,067,568 | $ 6,410,000 | $ 5,884,563 | $ 3,560,000 | (39.5)% |
| **Object/Type** | | | | | | |
| Transfers In | 800,000 | 2,900,000 | 2,900,000 | 2,900,000 | 2,900,000 | — % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 6,983,550 | 7,164,275 | 6,996,706 | 6,996,706 | 4,012,143 | (42.7)% |
| Revenues less Expenditures | 180,725 | (167,568) | (3,510,000) | (2,984,563) | (660,000) | (77.9)% |
| Ending Balance | $ 7,164,275 | $ 6,996,707 | $ 3,486,706 | $ 4,012,143 | $ 3,352,143 | (16.5)% |

**EXPENDITURE SUMMARY BY TYPE**

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ 61,249 | $ 1,437,957 | $ 310,000 | $ 217,036 | $ 360,000 | 65.9 % |
| 600 Capital Projects | 558,026 | 1,629,612 | 5,250,000 | 4,817,527 | 3,200,000 | (33.6)% |
| Transfers | — | — | 850,000 | 850,000 | — | |
| Total Expenditures | $ 619,275 | $ 3,067,569 | $ 6,410,000 | $ 5,884,563 | $ 3,560,000 | (39.5)% |

**EXPLANATORY NARRATIVE**

**Capital Improvement - 738**

The total capital outlay is detailed below. Funds budgeted in the 2018 year-end estimate and not spent are brought forward to 2019.

## CAPITAL CONSTRUCTION EXPENDITURES

| | |
|---|---|
| Mill Site Wastewater Trunk line Upsizing | $ 1,000,000 |
| Hathaway Sewer Project | 650,000 |
| Prioritized Infrastructure Replacement | 750,000 |
| Carriage Hill Decommission | 200,000 |
| Collections Office Building Improvements | 350,000 |
| Congdon Sewer Main | 200,000 |
| Other (Equipment/Prof Svcs/Contractors) | 410,000 |
| Total Sewer Construction | $ 3,560,000 |

| 738 | Capital Improvement | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 24,174 | $ 117,057 | $ 300,000 | $ 207,036 | $ 350,000 | 69.1 % |
| 48 | Repairs & Maintenance | 37,075 | 1,320,900 | 10,000 | 10,000 | 10,000 | — % |
| | Total | 61,249 | 1,437,957 | 310,000 | 217,036 | 360,000 | 65.9 % |
| 600 | Capital Outlay | | | | | | |
| 62 | Buildings | — | — | 350,000 | 350,000 | 350,000 | — % |
| 63 | Impr Other Than Bldg | 125,460 | — | 750,000 | 965,851 | 750,000 | (22.3)% |
| 64 | Machinery & Equipment | — | — | 200,000 | 200,000 | 200,000 | — % |
| 65 | Construction Projects | 432,566 | 1,629,612 | 3,950,000 | 3,301,676 | 1,900,000 | (42.5)% |
| | Total | 558,026 | 1,629,612 | 5,250,000 | 4,817,527 | 3,200,000 | (33.6)% |
| | Transfers Out | — | — | 850,000 | 850,000 | — | n/a |
| Total Expenditures | | $ 619,275 | $ 3,067,569 | $ 6,410,000 | $ 5,884,563 | $ 3,560,000 | (39.5)% |

**Revenues**

The only revenue is a transfer from Wastewater Operating (473).

| Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| Beginning Balance | $ 6,983,550 | $ 7,164,275 | $ 6,996,706 | $ 6,996,706 | $ 4,012,143 | (42.7)% |
| Transfers In | 800,000 | 2,900,000 | 2,900,000 | 2,900,000 | 2,900,000 | — % |
| Total | $ 7,783,550 | $ 10,064,275 | $ 9,896,706 | $ 9,896,706 | $ 6,912,143 | (30.2)% |

# *WASTEWATER CAPITAL PROJECTS - 478*

*Director of Public Works* — *Scott Schafer*
*Wastewater Division Manager* — *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 projected 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.

Function(s): 739.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 739 Capital Improvement | $ 124,087 | $ 9,212 | $ 2,950,000 | $ 950,000 | $ 3,025,000 | 218.4 % |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | — | 131,052 | — | — | — | n/a |
| 37 Prop & Trust Gains | 18,770 | — | — | — | — | n/a |
| Transfers In | 2,001,500 | 501,500 | 501,500 | 501,500 | 501,500 | — % |
| Total | 2,020,270 | 632,552 | 501,500 | 501,500 | 501,500 | — % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 1,416,280 | 3,312,463 | 3,935,803 | 3,935,803 | 3,487,303 | (11.4)% |
| Revenues less Expenditures | 1,896,183 | 623,340 | (2,448,500) | (448,500) | (2,523,500) | 462.7 % |
| Ending Balance | $ 3,312,463 | $ 3,935,803 | $ 1,487,303 | $ 3,487,303 | $ 963,803 | (72.4)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ — | $ 9,212 | $ 250,000 | $ 50,000 | $ 325,000 | 550.0% |
| 600 Capital Projects | 124,087 | — | 2,700,000 | 900,000 | 2,700,000 | 200.0% |
| Total Expenditures | $ 124,087 | $ 9,212 | $ 2,950,000 | $ 950,000 | $ 3,025,000 | 218.4% |

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

**Capital Improvement - 739**
The projected budget consists of the following:

**CAPITAL PROJECTS EXPENDITURES**

| | |
|---|---|
| Primary Digester No. 1 Cleaning | $ 700,000 |
| Centrate Lagoon Cleaning | 1,000,000 |
| Rudkin Lift Station Controls Replacement | 500,000 |
| Biogas/Boiler Improvements | 500,000 |
| Other (Equipment/Prof Svcs/Contractors) | 325,000 |
| Total Wastewater Facility Project | $ 3,025,000 |

| 739 | Capital Improvement | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ — | $ 9,212 | $ 250,000 | $ 50,000 | $ 325,000 | 550.0% |
| 600 | Capital Outlay | | | | | | |
| 63 | Impr Other Than Bldg | 124,087 | — | — | — | — | n/a |
| 65 | Construction Projects | — | — | 2,700,000 | 900,000 | 2,700,000 | 200.0% |
| | Total | 124,087 | — | 2,700,000 | 900,000 | 2,700,000 | 200.0% |
| Total Expenditures | | $ 124,087 | $ 9,212 | $ 2,950,000 | $ 950,000 | $ 3,025,000 | 218.4% |

**Revenues**
The revenue estimates 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).

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 1,416,280 | $ 3,312,463 | $ 3,935,803 | $ 3,935,803 | $ 3,487,303 | (11.4)% |
| 33 | Intergovernmental | — | 131,052 | — | — | — | n/a |
| 37 | Prop & Trust Gains | 18,770 | — | — | — | — | n/a |
| | Transfers In | 2,001,500 | 501,500 | 501,500 | 501,500 | 501,500 | — % |
| Total | | $ 3,436,550 | $ 3,945,015 | $ 4,437,303 | $ 4,437,303 | $ 3,988,803 | (10.1)% |

# *STORMWATER OPERATING - 441*

| | |
|---|---|
| ***Director of Public Works*** | ***Scott Schafer*** |
| ***Wastewater Division Manager*** | ***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 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.

The Division is faced with the continuing challenge of efficiently integrating over 30 miles of legacy County drainage pipe (formerly Drainage Improvement Districts - DID) into the City stormwater system. Expenses associated with this integration include condition assessment and repair or realignment to meet City stormwater system objectives. Since acquiring the Drainage Improvement District infrastructure in December 2019, the City has funded $200,000 in emergency repairs to the system and has surplussed and abandoned approximately 10,000 feet of obsolete pipe in the DID system. Over 1,000 feet of the pipe has been realigned to run through City Right-of-Way for maintenance access and to relocate those sections from privately-owned parcels.

In 2019, the City's Stormwater Division is allocating funds for ongoing maintenance of Yakima urban streams (Cowiche, Spring, Wide Hollow, and Ahtanum Creeks) to optimize stream capacity for snow melt and rainfall conveyance. Efforts will include debris removal and potential berm/levy reinforcements and associated permitting and environmental studies.

The City's current stormwater permit will remain in effect through July of 2019. Permit requirements for education and outreach, training, and effectiveness studies.

Function(s): 746.

## AUTHORIZED PERSONNEL

For 2019, the total authorized personnel funded by this division is 10.21 FTE's funded from Wastewater (9.45 FTE's), Water (.21 FTE's), Engineering (.51 FTE's) and Public Works (.07 FTE's). Wastewater Division has dedicated 5.8 employees to perform the basic day-to-day operation of cleaning and assessing the existing stormwater system. An additional 1.45 FTE's provide support for laboratory testing, enforcement of the Illicit Discharge Ordinance, grant administration, mapping, safety repairs, emergency response to localized flooding, Vactor 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.

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| **Wastewater** | | | | | |
| 1272 | Wastewater Manager | 0.15 | 0.15 | 0.15 | 0.15 |
| 4240 | Instrument Technician | 0.02 | 0.02 | 0.02 | 0.02 |
| 7123 | Department Assistant III | 0.05 | 0.02 | 0.03 | 0.05 |
| 8321 | Laboratory Technician | 0.30 | 0.27 | 0.27 | 0.27 |
| 8322 | Pretreatment Technician | 0.25 | 0.25 | 0.25 | 0.25 |
| 8324 | Environmental Compliance Specialist | 0.25 | 0.25 | 0.25 | 0.25 |
| 8732 | Wastewater Maintenance Specialist | 5.05 | 6.05 | 5.05 | 4.00 |
| 8733 | Wastewater Maintenance Crew Leader | 2.00 | 2.15 | 2.15 | 1.80 |
| 11102 | Utility Engineer | 0.85 | 0.85 | 0.85 | 0.85 |
| 11106 | Surface Water Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| 11615 | Administrative Assistant for Wastewater | 0.11 | 0.11 | 0.11 | 0.11 |
| 13201 | Wastewater Maintenance Supervisor | 0.00 | 0.35 | 0.35 | 0.35 |
| 15102 | WWTP Process Control Supervisor | 0.10 | 0.10 | 0.10 | 0.10 |
| 15104 | Pretreatment Supervisor | 0.02 | 0.02 | 0.02 | 0.02 |
| 15105 | Wastewater Operation Superintendent | 0.10 | 0.10 | 0.10 | 0.10 |
| 15301 | Lab Coordinator | 0.10 | 0.10 | 0.10 | 0.10 |
| **Engineering** | | | | | |
| 1170 | Director of Utilities | 0.05 | 0.05 | 0.00 | 0.00 |
| 3120 | Design Engineer | 0.12 | 0.08 | 0.08 | 0.08 |
| 4141 | Construction Inspector | 0.10 | 0.10 | 0.10 | 0.10 |
| 8701 | Street Inspector | 0.10 | 0.10 | 0.10 | 0.10 |
| 10601 | Engineering Contracts Specialist | 0.05 | 0.05 | 0.04 | 0.04 |
| 11101 | Construction Supervisor | 0.10 | 0.10 | 0.04 | 0.10 |
| 11104 | Senior Engineer | 0.04 | 0.04 | 0.04 | 0.04 |
| 11107 | Chief Engineer | 0.04 | 0.04 | 0.04 | 0.04 |
| **Water** | | | | | |
| 1273 | Water & Irrigation Manager | 0.00 | 0.00 | 0.00 | 0.05 |
| 8751 | Utilities Locator/Safety Coordinator | 0.10 | 0.10 | 0.16 | 0.16 |
| **Public Works** | | | | | |
| 1160 | Director of Public Works | 0.00 | 0.00 | 0.05 | 0.07 |
| Total Personnel | | 11.05 | 12.45 | 11.45 | 10.20 |

Note: 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 2019, 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

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 746 Administration | $ 2,752,882 | $ 3,226,069 | $ 3,577,193 | $ 3,541,975 | $ 4,107,469 | 16.0 % |
| **Object/Type** | | | | | | |
| 34 Chrgs f/Goods & Svcs | 2,555 | — | 1,000 | 1,000 | 1,000 | — % |
| 36 Miscellaneous Revenues | 2,380,261 | 3,683,713 | 3,778,989 | 3,778,989 | 4,047,770 | 7.1 % |
| Total | 2,382,816 | 3,683,713 | 3,779,989 | 3,779,989 | 4,048,770 | 7.1 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 694,688 | 324,622 | 782,265 | 782,265 | 1,020,279 | 30.4 % |
| Revenues less Expenditures | (370,066) | 457,644 | 202,796 | 238,014 | (58,699) | (124.7)% |
| Ending Balance | $ 324,622 | $ 782,266 | $ 985,061 | $ 1,020,279 | $ 961,580 | (5.8)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 620,871 | $ 633,211 | $ 763,716 | $ 730,798 | $ 723,997 | (0.9)% |
| 200 Personnel Benefits | 285,018 | 323,571 | 335,706 | 335,706 | 312,067 | (7.0)% |
| Sub-Total Salaries & Benefits | 905,889 | 956,782 | 1,099,422 | 1,066,504 | 1,036,064 | (2.9)% |
| 300 Operating Supplies | 40,096 | 54,165 | 42,000 | 42,000 | 52,000 | 23.8 % |
| 400 Professional Services & Charges | 1,017,449 | 1,095,122 | 966,771 | 1,264,471 | 1,710,405 | 35.3 % |
| 500 Intergovernmental | 29,112 | — | 334,000 | 34,000 | 34,000 | — % |
| 600 Capital Projects | — | — | 15,000 | 15,000 | 15,000 | — % |
| Transfers | 760,336 | 1,120,000 | 1,120,000 | 1,120,000 | 1,260,000 | 12.5 % |
| Total Expenditures | $ 2,752,882 | $ 3,226,069 | $ 3,577,193 | $ 3,541,975 | $ 4,107,469 | 16.0 % |

## 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 12 Overtime* - Overtime in this area is primarily due to emergency calls from localized flooding during storm events or snow melt.

*Account 13 Special Pay* - Special pay is required for "standby" after-hour emergency service calls and lump sum settlements included in collective bargaining contracts.

*Account 31 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 41 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.

| 746 | Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 599,585 | $ 606,469 | $ 726,494 | $ 690,575 | $ 683,763 | (1.0)% |
| 12 | Overtime | 5,080 | 8,307 | 8,000 | 8,000 | 8,000 | — % |
| 13 | Special Pay | 12,558 | 14,545 | 15,223 | 15,223 | 15,234 | 0.1 % |
| 14 | Retire/Term Cashout | 3,648 | 3,891 | 14,000 | 17,000 | 17,000 | — % |
| | Total | 620,871 | 633,212 | 763,717 | 730,798 | 723,997 | (0.9)% |
| 200 | Benefits | 285,018 | 323,571 | 335,706 | 335,706 | 312,067 | (7.0)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 32,739 | 44,120 | 30,000 | 30,000 | 40,000 | 33.3 % |
| 32 | Fuel | 7,357 | 10,045 | 12,000 | 12,000 | 12,000 | — % |
| | Total | 40,096 | 54,165 | 42,000 | 42,000 | 52,000 | 23.8 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 218,637 | 301,801 | 275,912 | 272,512 | 295,241 | 8.3 % |
| 42 | Communications | 1,758 | 1,404 | 1,980 | 2,380 | 2,480 | 4.2 % |
| 43 | Trans & Training | 117 | 413 | 500 | 500 | 500 | — % |
| 44 | Taxes & Assessments | 168,928 | 303,323 | 286,000 | 286,700 | 667,165 | 132.7 % |
| 45 | Rentals & Leases | — | 1,568 | 4,000 | 4,000 | 4,000 | — % |
| 47 | Public Utility Services | 8,747 | 7,472 | 10,000 | 10,000 | 10,000 | — % |
| 48 | Repairs & Maintenance | 546,005 | 434,622 | 249,000 | 549,000 | 550,608 | 0.3 % |
| 49 | Miscellaneous | 73,256 | 44,519 | 139,379 | 139,379 | 180,412 | 29.4 % |
| | Total | 1,017,448 | 1,095,122 | 966,771 | 1,264,471 | 1,710,406 | 35.3 % |
| 500 | Intergovernmental Services | | | | | | |
| 51 | Intergov't Prof Services | 29,112 | — | 334,000 | 34,000 | 34,000 | — % |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | — | — | 15,000 | 15,000 | 15,000 | — % |
| | Transfers Out | 700,336 | 1,060,000 | 1,060,000 | 1,060,000 | 1,200,000 | 13.2 % |
| | Vehicle Replacement | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | — % |
| Total Expenditures | | $ 2,752,881 | $ 3,226,070 | $ 3,577,194 | $ 3,541,975 | $ 4,107,470 | 16.0 % |

**Revenue**

Revenues consist of Stormwater charges and assessments.

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 694,688 | $ 324,622 | $ 782,265 | $ 782,265 | $ 1,020,279 | 30.4% |
| 34 | Chrgs f/Goods & Svcs | 2,555 | — | 1,000 | 1,000 | 1,000 | —% |
| 36 | Miscellaneous Revenues | 2,380,261 | 3,683,713 | 3,778,989 | 3,778,989 | 4,047,770 | 7.1% |
| Total | | $ 3,077,504 | $ 4,008,335 | $ 4,562,254 | $ 4,562,254 | $ 5,069,049 | 11.1% |

# *STORMWATER CAPITAL - 442*

| | |
|---|---|
| ***Director of Public Works*** | ***Scott Schafer*** |
| ***Wastewater Division Manager*** | ***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 under served areas must also be reflective of the rates.

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

The City's Stormwater Division is allocating funds for ongoing maintenance of Yakima urban streams (Cowiche, Spring, Wide Hollow, and Ahtanum Creeks) to optimize stream capacity for snow melt and rainfall conveyance. Efforts will include debris removal and potential berm/levy reinforcements.

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.

Included in the 2019 budget as a Council Priority is the Northside Alley Paver project to pave the east/west gravel alley between Folsom Avenue and Fruitvale Boulevard from 16h Avenue to 6th Avenue.

Function(s): 752.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 752 Capital Improvement | $ 107,762 | $ 941,617 | $ 2,450,000 | $ 1,527,547 | $ 3,085,000 | 102.0 % |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | — | 25,000 | — | — | — | n/a |
| 37 Prop & Trust Gains | 1,140,456 | — | — | 1,256 | — | n/a |
| Transfers In | 500,000 | 1,060,000 | 1,060,000 | 1,060,000 | 1,200,000 | 13.2 % |
| Total | 1,640,456 | 1,085,000 | 1,060,000 | 1,061,256 | 1,200,000 | 13.1 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 3,057,988 | 4,590,681 | 4,734,064 | 4,734,064 | 4,267,773 | (9.8)% |
| Revenues less Expenditures | 1,532,694 | 143,383 | (1,390,000) | (466,291) | (1,885,000) | 304.3 % |
| Ending Balance | $ 4,590,682 | $ 4,734,064 | $ 3,344,064 | $ 4,267,773 | $ 2,382,773 | (44.2)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ 107,762 | $ 923,407 | $ 450,000 | $ 426,546 | $ 475,000 | 11.4% |
| 600 Capital Projects | — | 18,210 | 2,000,000 | 1,101,001 | 2,610,000 | 137.1% |
| Total Expenditures | $ 107,762 | $ 941,617 | $ 2,450,000 | $ 1,527,547 | $ 3,085,000 | 102.0% |

## EXPLANATORY NARRATIVE

**Capital Improvement - 752**

The total capital outlay is detailed below. Funds budgeted in the 2018 year-end estimate and not spent are brought forward to 2019.

### STORMWATER CAPITAL EXPENDITURES

| | |
|---|---|
| Alley Pavers | $ 500,000 |
| North 1st Street Revitalization | 385,000 |
| Street Flood Hazard Reduction | 1,000,000 |
| Urban Stream Flood Mitigation | 300,000 |
| Drainage Improvement District | 550,000 |
| Studies/Permitting (Professional Services) | 350,000 |
| Total Sewer Construction | $ 3,085,000 |

*Account 41 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.

| 752 | Capital Improvements | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ 107,762 | $ 762,969 | $ 250,000 | $ 226,546 | $ 350,000 | 54.5 % |
| 48 | Repairs & Maintenance | — | 160,437 | 200,000 | 200,000 | 125,000 | (37.5)% |
| | Total | 107,762 | 923,406 | 450,000 | 426,546 | 475,000 | 11.4 % |
| 600 | Capital Outlay | | | | | | |
| 63 | Impr Other Than Bldg | — | — | 200,000 | 200,000 | 125,000 | (37.5)% |
| 65 | Construction Projects | — | 18,210 | 1,800,000 | 901,001 | 2,485,000 | 175.8 % |
| | Total | — | 18,210 | 2,000,000 | 1,101,001 | 2,610,000 | 137.1 % |
| Total Expenditures | | $ 107,762 | $ 941,616 | $ 2,450,000 | $ 1,527,547 | $ 3,085,000 | 102.0 % |

**Revenue**

Revenue is a transfer from Stormwater Operating (441).

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 3,057,988 | $ 4,590,681 | $ 4,734,064 | $ 4,734,064 | $ 4,267,773 | (9.8)% |
| 33 | Intergovernmental | — | 25,000 | — | — | — | n/a |
| 37 | Prop & Trust Gains | 1,140,456 | — | — | 1,256 | — | n/a |
| | Transfers In | 500,000 | 1,060,000 | 1,060,000 | 1,060,000 | 1,200,000 | 13.2 % |
| Total | | $ 4,698,444 | $ 5,675,681 | $ 5,794,064 | $ 5,795,320 | $ 5,467,773 | (5.7)% |

# *WATER OPERATING - 474*

| | |
|---|---|
| ***Director of Public Works*** | ***Scott Schafer*** |
| ***Water Division Manager*** | ***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 and through Aquifer Storage and Recovery.

Water/Irrigation shares in the cost to administer the Public Works Department.

The move to automated meter reading was completed, however, we are experiencing some technology advances and some equipment becoming out dated. 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 modifications and implementation, Yakima Basin Integrated Plan, Endangered Species Act (ESA), State Salmon Recovery Programs, and Climate Change.

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 as a filter aid, and salt used for on-site generation of chlorine, have increased significantly over the past several 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 and Stage 4 Disinfectant/Disinfectant By-Product Rule (D/DPB) and the Long-Term 3 Enhanced Surface Water Treatment Rule (LT3) 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 in 2015.

**Water Efficiency**

The 2007 water efficiency rules places an emphasis on non-revenue produced or unaccounted for water, more efficient water use (conservation) including implementation of water meter calibration standards. Non-revenue producing water must be less than 10% of a three year average of total water produced into the distribution system and reported annually. In July of 2017 with the adoption of the Water System Plan, the City Council adopted two water efficiency goals and 6 water efficiency measures.

**Water Rate Study**
A water rate study was conducted for years 2019 - 2024 with the 2017 Water System Plan. This was the fourth multi-year 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 was adopted by Council through the 2017 ten - year Water System Plan and is incorporated in this study.

In accordance with the water rate study, water rates will increase 5% each year, 2019 - 2023.

**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 obtained a permanent reservoir permit from Ecology in January of 2017. Storage and recovery of water is planned for the winter of 2018-2019. When Aquifer Storage and Recovery is fully implemented the city will have a full redundant water supply to withstand droughts and climate change affects.

**Water Operating/Utility Services**
For the 2019 budget year Utility Services will be reporting to Finance, but accounted for under the Water Operating fund (474) for a more accurate representation. See the Finance section for more information.

Function(s): 764, 765, 771, 772 and Debt Service: 846, 847, 848, 865 & 866.

**PERFORMANCE STATISTICS**

| | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| **Fire Suppression Administration** | | | | |
| Fire Hydrants Painted | 1,291 | — | — | 500 |
| City Fire Hydrants Tested | 628 | 514 | 667 | 624 |
| Fire Hydrants Repaired | 16 | 14 | 16 | 15 |
| Fire Hydrants Replaced | 15 | 9 | 12 | 14 |
| New Fire Hydrants Installed | 7 | 14 | 17 | 15 |
| **Potable Water Distribution** | | | | |
| Water Meters in Place | 18,730 | 18,753 | 18,760 | 18,765 |
| New Water Services Installed | 67 | 42 | 75 | 80 |
| New Fire Services Installed | 9 | 2 | 7 | 5 |
| Water Service Meter Sets Replaced | 139 | 81 | 90 | 95 |
| Number of Water Meters Replaced | 51 | 79 | 40 | 30 |
| Number of Water Main Breaks | 7 | 14 | 7 | 4 |

## PERFORMANCE STATISTICS

| Potable Water Supply | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Millions of Gallons of Water Produced | 3,845 | 3,925 | 4,000 | 4,100 |
| Number of Water Quality Complaints | 8 | 7 | 9 | 8 |
| Percent of Water Meeting Disinfection Requirement | 100% | 100% | 100% | 100% |
| Percent of Water Below Maximum Contaminate Levels | 100% | 100% | 100% | 100% |
| Percent of Water Meeting Treatment Optimization Perform Goal [a] | 100% | 100% | 100% | 100% |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 1273 | Water and Irrigation Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| 7151 | Water/Irrigation Division Admin Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 8251 | Waterworks Device Technician | 2.00 | 2.00 | 2.00 | 2.00 |
| 8253 | Water Meter Infrastructure Crew Leader | 1.00 | 1.00 | 1.00 | 1.00 |
| 8331 | Water Treatment Plant Operator-in-Training | 1.00 | 1.00 | 1.00 | 1.00 |
| 8332 | Water Treatment Plant Operator II | 2.00 | 2.00 | 2.00 | 2.00 |
| 8333 | Water Treatment Plant Operator III | 4.00 | 4.00 | 4.00 | 4.00 |
| 8335 | Water Quality Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| 8681 | Storekeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| 8741 | Waterworks Specialist I [(1)] | 5.00 | 5.00 | 5.00 | 1.00 |
| 8742 | Waterworks Specialist II [(1)] | 4.00 | 4.00 | 4.00 | 8.00 |
| 8744 | Water Distribution Crew Leader | 3.00 | 3.00 | 3.00 | 3.00 |
| 8745 | Waterworks Drafting/Service Rep | 1.00 | 1.00 | 1.00 | 1.00 |
| 8751 | Utilities Locator/Safety Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| 11105 | Water/Irrigation Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| 13501 | Water Distribution Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| 15201 | Water Treatment Plant Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [(2)] | | 31.00 | 31.00 | 31.00 | 31.00 |

(1) Waterworks Specialist I is upgraded to Waterworks Specialist II and Water Treatment Plant Operator II is upgraded to Water Treatment Plant Operator III upon passing state certification exams.

(2) Water funds .15 FTE in City Management (102), .55 FTE's in Codes (220) and .65 FTE's in Engineering (700) and .21 FTE's are funded by Stormwater (441), .44 FTE's by Wastewater (473), 1.25 FTE's by Irrigation (475) and .10 by Public Works (560).

## WATER OPERATING BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 764 Water Distribution | $ 2,508,007 | $ 2,560,087 | $ 2,536,184 | $ 2,536,585 | $ 2,667,901 | 5.2 % |
| 765 Potable Water Supply | 1,762,002 | 1,794,924 | 2,060,195 | 2,019,315 | 2,016,494 | (0.1)% |
| 771 Capital Administration | 105,765 | 112,920 | 135,135 | 136,485 | 128,246 | (6.0)% |
| 772 Potable Water Administration | 4,727,975 | 4,609,881 | 4,950,239 | 4,978,739 | 4,745,607 | (4.7)% |
| Debt Service | 818,732 | 787,388 | 809,115 | 809,115 | 804,306 | (0.6)% |
| Total | 9,922,481 | 9,865,200 | 10,490,868 | 10,480,239 | 10,362,554 | (1.1)% |
| **Object/Type** | | | | | | |
| 34 Chrgs f/Goods & Svcs | 8,956,564 | 8,999,357 | 9,540,000 | 9,572,500 | 10,042,000 | 4.9 % |
| 35 Non-Court Fines & Forf | 20,064 | 134,465 | 50,000 | 177,000 | 100,000 | (43.5)% |
| 36 Miscellaneous Revenues | 30,847 | 43,185 | 31,000 | 31,500 | 26,000 | (17.5)% |
| 37 Prop & Trust Gains | 221,950 | 180,446 | 131,000 | 305,000 | 175,000 | (42.6)% |
| 38 Nonrevenues | — | — | — | 600 | — | n/a |
| 39 Other Financing Sources | — | 5,780 | — | 5,074 | — | (100.0)% |
| Transfers In | — | 3,896 | — | — | — | n/a |
| Total | 9,229,425 | 9,367,129 | 9,752,000 | 10,091,674 | 10,343,000 | 2.5 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 3,079,197 | 2,386,140 | 1,888,069 | 1,888,069 | 1,499,504 | (20.6)% |
| Revenues less Expenditures | (693,056) | (498,071) | (738,868) | (388,565) | (19,554) | (95.0)% |
| Ending Balance | $ 2,386,141 | $ 1,888,069 | $ 1,149,201 | $ 1,499,504 | $ 1,479,950 | (1.3)% |

## WATER OPERATING EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 1,890,979 | $ 1,876,737 | $ 2,055,843 | $ 2,032,145 | $ 2,086,538 | 2.7 % |
| 200 Personnel Benefits | 767,892 | 835,226 | 847,715 | 847,715 | 891,660 | 5.2 % |
| Sub-Total Salaries & Benefits | 2,658,871 | 2,711,963 | 2,903,558 | 2,879,860 | 2,978,198 | 3.4 % |
| 300 Operating Supplies | 678,119 | 607,428 | 525,000 | 518,400 | 533,600 | 2.9 % |
| 400 Professional Services & Charges | 4,405,703 | 4,588,095 | 4,911,373 | 4,928,043 | 5,121,428 | 3.9 % |
| 600 Capital Projects | — | 12,806 | 185,000 | 188,000 | 184,000 | (2.1)% |
| 700 Debt Service - Principal | 741,844 | 741,844 | 741,845 | 741,845 | 741,844 | — % |
| 800 Debt Service - Interest | 76,887 | 45,543 | 67,270 | 67,270 | 62,461 | (7.1)% |
| Transfers | 1,361,057 | 1,157,521 | 1,156,821 | 1,156,821 | 741,021 | (35.9)% |
| Total Expenditures | $ 9,922,481 | $ 9,865,200 | $ 10,490,867 | $ 10,480,239 | $ 10,362,552 | (1.1)% |

**Water Distribution - 764**

The proposed expenditures in this function are for new water services and the maintenance and operation of the potable water distribution system.

*Account 12 Overtime* - The functions that regularly require overtime are response to customer emergencies and water main breaks.

*Account 13 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 41 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. Travel for training necessary for education requirements for those individuals certified is also included.

*Account 44 Taxes & Assessments* - This account pays the State B & O taxes at the rate of 5.029% of billed income except for water used to irrigate.

*Account 48 Repairs and Maintenance* - Contractor services e.g. water quality testing, saw cutting of concrete streets, sidewalks or curbs so the division can accomplish repairs or new service installations. Repair and maintenance of vehicle fleet.

*Account 49 Miscellaneous* - This account consists right of way use permits, membership in American Water Works Association and Cross Connection groups, and mandatory certifications and the registration fees associated with them.

| 764 | Distribution | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 1,025,124 | $ 1,027,447 | $ 1,055,187 | $ 1,042,089 | $ 1,109,544 | 6.5 % |
| 12 | Overtime | 10,622 | 27,427 | 20,000 | 20,000 | 20,000 | — % |
| 13 | Special Pay | 30,361 | 34,727 | 37,318 | 37,318 | 38,240 | 2.5 % |
| 14 | Retire/Term Cashout | 5,136 | 6,783 | 18,250 | 8,950 | 3,550 | (60.3)% |
| | Total | 1,071,243 | 1,096,384 | 1,130,755 | 1,108,357 | 1,171,334 | 5.7 % |
| 200 | Benefits | 455,501 | 487,424 | 481,460 | 481,460 | 523,659 | 8.8 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 403,295 | 344,296 | 236,000 | 238,000 | 239,000 | 0.4 % |
| 32 | Fuel | 33,393 | 38,014 | 35,000 | 40,000 | 43,000 | 7.5 % |
| 34 | Items Pchsd f/Resale | 22 | — | — | — | — | n/a |
| 35 | Small Tools & Equip | 12,307 | 9,861 | 9,000 | 9,000 | 9,000 | — % |
| | Total | 449,017 | 392,171 | 280,000 | 287,000 | 291,000 | 1.4 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 3,055 | 2,451 | 2,300 | 2,300 | 10,300 | 347.8 % |
| 42 | Communications | 7,042 | 7,450 | 7,961 | 7,461 | 7,509 | 0.6 % |
| 43 | Trans & Training | 411 | 2,042 | 3,000 | 3,000 | 3,000 | — % |
| 44 | Taxes & Assessments | 170,172 | 192,994 | 188,000 | 188,000 | 190,000 | 1.1 % |
| 45 | Rentals & Leases | 89,681 | 96,096 | 2,000 | 2,000 | 2,000 | — % |
| 47 | Public Utility Services | 7,407 | 6,841 | 4,878 | 4,878 | 4,900 | 0.5 % |
| 48 | Repairs & Maintenance | 100,521 | 102,961 | 121,229 | 132,729 | 139,599 | 5.2 % |
| 49 | Miscellaneous | 40,961 | 47,467 | 36,600 | 31,400 | 36,600 | 16.6 % |
| | Total | 419,250 | 458,302 | 365,968 | 371,768 | 393,908 | 6.0 % |

| 764 | Distribution | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 600 | Capital Outlay | | | | | | |
| 63 | Impr Other Than Bldg | — | — | 165,000 | 175,000 | 175,000 | — % |
| 64 | Machinery & Equipment | — | 12,806 | — | — | — | n/a |
| | Total | — | 12,806 | 165,000 | 175,000 | 175,000 | — % |
| | Vehicle Replacement | 113,000 | 113,000 | 113,000 | 113,000 | 113,000 | — % |
| Total Expenditures | | $ 2,508,011 | $ 2,560,087 | $ 2,536,183 | $ 2,536,585 | $ 2,667,901 | 5.2 % |

**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, aquifer storage and recovery, reservoirs and booster pump stations.

*Account 12 Overtime* - 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 13 Special Pay* - The areas that require special pay frequently are for individuals on emergency standby, shift premium for employees who work nights and weekends, or those employees who receive bilingual pay. This account also contains lump sum payments authorized in collective bargaining agreements.

*Account 31 Office and Operating Supplies* - Items purchased 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 Tablets (for disinfection 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 41 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.

*Account 44 Taxes & Assessments* - This account pays the State B & O taxes at the rate of 5.029% of billed income except for water used to irrigate.

*Account 48 Repairs and Maintenance* - Contractor services e.g. water quality testing, Plant maintenance, and repair and maintenance of vehicle fleet.

*Account 49 Miscellaneous* - This account consists of the water share of Contract storage water, mandatory certifications and the registration fees associated with them, and memberships in the American Water Works Association and the Yakima Basin Joint Board.

| 765 | Potable Water Supply | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 525,991 | $ 498,300 | $ 613,629 | $ 613,629 | $ 583,332 | (4.9)% |
| 12 | Overtime | 50,557 | 51,598 | 55,000 | 55,000 | 55,000 | — % |
| 13 | Special Pay | 13,087 | 14,340 | 18,235 | 18,235 | 18,245 | 0.1 % |
| 14 | Retire/Term Cashout | 16,168 | 7,088 | 5,300 | 4,500 | 5,300 | 17.8 % |
| | Total | 605,803 | 571,326 | 692,164 | 691,364 | 661,877 | (4.3)% |

| 765 | Potable Water Supply | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 200 | Benefits | 244,078 | 271,261 | 283,768 | 283,768 | 276,277 | (2.6)% |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 225,442 | 211,237 | 231,700 | 221,000 | 231,700 | 4.8 % |
| 32 | Fuel | 1,294 | 1,397 | 5,000 | 2,000 | 2,500 | 25.0 % |
| 35 | Small Tools & Equip | 2,109 | 2,208 | 8,000 | 8,000 | 8,000 | — % |
| | Total | 228,845 | 214,842 | 244,700 | 231,000 | 242,200 | 4.8 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 2,210 | 4,720 | 20,000 | 5,000 | 18,000 | 260.0 % |
| 42 | Communications | 1,165 | 3,180 | 3,529 | 3,829 | 3,829 | — % |
| 43 | Trans & Training | 434 | 2,955 | 1,600 | 2,500 | 1,600 | (36.0)% |
| 44 | Taxes & Assessments | 170,133 | 192,956 | 194,060 | 194,060 | 194,060 | — % |
| 45 | Rentals & Leases | 2,062 | — | 1,500 | — | 1,500 | n/a |
| 47 | Public Utility Services | 376,009 | 381,224 | 420,674 | 420,594 | 420,670 | — % |
| 48 | Repairs & Maintenance | 23,334 | 30,345 | 34,300 | 34,300 | 34,581 | 0.8 % |
| 49 | Miscellaneous | 80,529 | 94,715 | 127,500 | 125,500 | 125,500 | — % |
| | Total | 655,876 | 710,095 | 803,163 | 785,783 | 799,740 | 1.8 % |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | — | — | 9,000 | — | 9,000 | n/a |
| | Vehicle Replacement | 27,400 | 27,400 | 27,400 | 27,400 | 27,400 | — % |
| Total Expenditures | | $ 1,762,002 | $ 1,794,924 | $ 2,060,195 | $ 2,019,315 | $ 2,016,494 | (0.1)% |

**Capital Administration - 771**
These expenditures provide for Capital Improvements Program administration.

*Account 12 Overtime* - The functions that regularly require overtime are emergencies associated with developer projects or capital improvement projects.

*Account 49 Miscellaneous* - This account includes membership in the American Water Works Association and registration fees associated with training courses.

| 771 | Capital Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 73,412 | $ 75,710 | $ 78,544 | $ 78,544 | $ 80,351 | 2.3 % |
| 12 | Overtime | 179 | 8 | 1,000 | 500 | 1,000 | 100.0 % |
| 13 | Special Pay | 127 | 188 | 400 | 400 | 400 | — % |
| 14 | Retire/Term Cashout | 419 | 395 | 500 | 500 | 500 | — % |
| | Total | 74,137 | 76,301 | 80,444 | 79,944 | 82,251 | 2.9 % |
| 200 | Benefits | 25,202 | 28,062 | 30,054 | 30,054 | 32,374 | 7.7 % |
| 300 | Operating Supplies | | | | | | |
| 32 | Fuel | 258 | 414 | 300 | 400 | 400 | — % |
| 400 | Professional Services & Charges | | | | | | |
| 42 | Communications | 599 | 818 | 1,097 | 1,097 | 1,097 | — % |
| 43 | Trans & Training | — | 1,218 | 1,500 | 1,500 | 1,500 | — % |
| 48 | Repairs & Maintenance | 1,001 | 1,147 | 2,000 | 1,750 | 1,884 | 7.7 % |
| 49 | Miscellaneous | 1,568 | 1,958 | 5,740 | 5,740 | 5,740 | — % |
| | Total | 3,168 | 5,141 | 10,337 | 10,087 | 10,221 | 1.3 % |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | — | — | 11,000 | 13,000 | — | (100.0)% |
| | Vehicle Replacement | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | — % |
| Total Expenditures | | $ 105,765 | $ 112,918 | $ 135,135 | $ 136,485 | $ 128,246 | (6.0)% |

**Potable Water Administration - 772**
These expenditures fund the administration of the operation of the potable water system.

*Account 41 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 (anticipated that the 30 plus yearlong adjudication will be complete in early 2019) 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 44 Taxes & Assessments* - Pays the 20% In Lieu Tax

*Account 45 Rentals & Leases* - Pays Water's share of cost to operate and maintain the Public Works facility.

*Account 49 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, Membership in American Water Works Association, Water Resources Association and Washington Water Utility Council, and registration fees associated with training courses for mandatory certifications. This account also pays Water's share of the Public Works Administrative costs.

*Transfers Out* - Included transfers to the Capital Fund ($633,000 in 2019) to the debt service fund for revenue bonds maturing in 2021 ($33,000) and to Wastewater Operating Fund.

| 772 | Potable Water Administration | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 125,302 | $ 127,860 | $ 147,091 | $ 147,091 | $ 165,669 | 12.6 % |
| 13 | Special Pay | 10,891 | 902 | 1,689 | 1,689 | 1,708 | 1.1 % |
| 14 | Retire/Term Cashout | 3,604 | 3,962 | 3,700 | 3,700 | 3,700 | — % |
| | Total | 139,797 | 132,724 | 152,480 | 152,480 | 171,077 | 12.2 % |
| 200 | Benefits | 43,112 | 48,478 | 52,433 | 52,433 | 59,350 | 13.2 % |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 992,270 | 1,063,791 | 1,068,821 | 1,053,821 | 1,078,116 | 2.3 % |
| 42 | Communications | 671 | 611 | 726 | 726 | 726 | — % |
| 43 | Trans & Training | 704 | 801 | 2,500 | 2,500 | 2,500 | — % |
| 44 | Taxes & Assessments | 1,768,846 | 1,768,080 | 1,910,500 | 1,954,000 | 2,068,600 | 5.9 % |
| 45 | Rentals & Leases | — | — | 93,493 | 93,493 | 96,298 | 3.0 % |
| 49 | Miscellaneous | 564,918 | 581,274 | 655,866 | 655,866 | 671,319 | 2.4 % |
| | Total | 3,327,409 | 3,414,557 | 3,731,906 | 3,760,406 | 3,917,559 | 4.2 % |
| | Transfers Out | 1,217,657 | 1,014,121 | 1,013,421 | 1,013,421 | 597,621 | (41.0)% |
| Total Expenditures | | $ 4,727,975 | $ 4,609,880 | $ 4,950,240 | $ 4,978,740 | $ 4,745,607 | (4.7)% |

**Debt Service**

These expenditures are for debt service payments due to state agencies.

**WATER DEBT SERVICE**

| | 2017 Actual | 2018 Year-End Estimate | 2019 Projected Budget | Maturity Date |
|---|---|---|---|---|
| Water Treatment Plant Improvement PW Trust Fund Loan | $ 134,725 | $ 134,725 | $ 134,725 | 2023 |
| Water Treatment Plant Impr PW Trust Fund Loan Interest | 4,715 | 4,042 | 3,368 | 2023 |
| Drinking Water State Revolving Fund (SRF) Loan | 47,073 | 47,073 | 47,073 | 2025 |
| Interest on Drinking Water SRF Loan | 2,118 | 1,883 | 1,648 | 2025 |
| Gardner Park Well PWTF Loan | 121,149 | 121,149 | 121,149 | 2030 |
| Gardner Park Well PWTF Loan Interest | 7,269 | 6,663 | 6,057 | 2030 |
| Recycle Drinking Water SRF Loan | 175,740 | 175,740 | 175,740 | 2033 |
| Recycle Drinking Water SRF Interest | 47,450 | 44,814 | 42,178 | 2033 |
| Automated Meter Read PWTF Loan | 263,158 | 263,158 | 263,158 | 2033 |
| Automated Meter Read PWTF Interest | 10,526 | 9,868 | 9,211 | 2033 |
| Total | $ 813,923 | $ 809,115 | $ 804,307 | |

| Debt Service | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| Debt Service | $ 818,732 | $ 787,388 | $ 809,115 | $ 809,115 | $ 804,306 | (0.6)% |

**Revenue**

Revenue for this fund comes from the following sources:

- Sale of Materials - Meters and meter sets, water main taps and materials sold to other divisions and developers.
- Water Hydrants - Water sold through hydrant meters.
- Water Operating Revenue - Water sold through water meters.
- Personnel Services - Labor income for installing meters, taps and hydrants.
- Interest - Investment and contract interest earned.
- New Services - New water services sold.
- Domestic Connection Charges - Connection fees.
- Base Irrigation Charges - Connection fees when using domestic water for irrigation.
- Distribution Connection Charges - Connection fees for connecting to the distribution system.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 3,079,197 | $ 2,386,140 | $ 1,888,069 | $ 1,888,069 | $ 1,499,504 | (20.6)% |
| 34 | Chrgs f/Goods & Svcs | 8,956,564 | 8,999,357 | 9,540,000 | 9,572,500 | 10,042,000 | 4.9 % |
| 35 | Non-Court Fines & Forf | 20,064 | 134,465 | 50,000 | 177,000 | 100,000 | (43.5)% |
| 36 | Miscellaneous Revenues | 30,847 | 43,185 | 31,000 | 31,500 | 26,000 | (17.5)% |
| 37 | Prop & Trust Gains | 221,950 | 180,446 | 131,000 | 305,000 | 175,000 | (42.6)% |
| 38 | Nonrevenues | — | — | — | 600 | — | |
| 39 | Other Financing Sources | — | 5,780 | — | 5,074 | — | (100.0)% |
| | Transfers In | — | 3,896 | — | — | — | n/a |
| Total | | $ 12,308,622 | $ 11,753,269 | $ 11,640,069 | $ 11,979,743 | $ 11,842,504 | (1.1)% |

# *WATER CAPITAL - 477*

*Director of Public Works* — *Scott Schafer*
*Water Division Manager* — *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 2017 Water System Plan, some projects may need to be delayed pending rate adjustments.

Function(s): 773.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 773 Capital Improvement | $ 312,384 | $ 577,489 | $ 1,696,500 | $ 523,450 | $ 2,135,000 | 307.9 % |
| **Object/Type** | | | | | | |
| 33 Intergovernmental | 7,140 | 26,075 | 106,560 | 106,560 | — | (100.0)% |
| 36 Miscellaneous Revenues | — | — | 20,000 | 20,000 | — | (100.0)% |
| 37 Prop & Trust Gains | — | 166,704 | 150,000 | 206,700 | — | (100.0)% |
| Transfers In | 750,000 | 750,000 | 750,000 | 750,000 | 565,000 | (24.7)% |
| Total | 757,140 | 942,779 | 1,026,560 | 1,083,260 | 565,000 | (47.8)% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 4,022,385 | 4,467,142 | 4,832,432 | 4,832,432 | 5,392,242 | 11.6 % |
| Revenues less Expenditures | 444,756 | 365,290 | (669,940) | 559,810 | (1,570,000) | (380.5)% |
| Ending Balance | $ 4,467,141 | $ 4,832,432 | $ 4,162,492 | $ 5,392,242 | $ 3,822,242 | (29.1)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 400 Professional Services & Charges | $ — | $ 73,076 | $ — | $ 450 | $ 110,000 | n/a |
| 600 Capital Projects | 312,384 | 504,413 | 1,696,500 | 523,000 | 2,025,000 | 287.2% |
| Total Expenditures | $ 312,384 | $ 577,489 | $ 1,696,500 | $ 523,450 | $ 2,135,000 | 307.9% |

## EXPLANATORY NARRATIVE

### Capital Improvement - 773

The total capital outlay is detailed below. Funds budgeted in the 2018 year-end estimate and not spent are brought forward to 2019.

**WATER CAPITAL EXPENDITURES**

| | |
|---|---|
| Intake, River redirection (Project #2335) | $ 700,000 |
| N 1st Street Water Main (Project #2391) | 350,000 |
| Sludge Drying Bed Refurbish (Project #2436) | 75,000 |
| Leak Detection (Project #2439) | 35,000 |
| 2019 Water Main Replacement (project #2481) | 175,000 |
| Hathaway Waterline Replacement (Project #2463) | 650,000 |
| 34th Ave and River Roundabout (Project #2482) | 150,000 |
| Total Capital Outlay | $ 2,135,000 |

| 773 | Capital Improvement | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | $ — | $ 35,848 | $ — | $ — | $ 75,000 | n/a |
| 48 | Repairs & Maintenance | — | 37,228 | — | 450 | 35,000 | n/a |
| | Total | — | 73,076 | — | 450 | 110,000 | n/a |
| 600 | Capital Outlay | | | | | | |
| 63 | Impr Other Than Bldg | 7,140 | — | — | — | — | n/a |
| 64 | Machinery & Equipment | — | 1,783 | 65,000 | 35,000 | — | (100.0)% |
| 65 | Construction Projects | 305,244 | 502,630 | 1,631,500 | 488,000 | 2,025,000 | 315.0 % |
| | Total | 312,384 | 504,413 | 1,696,500 | 523,000 | 2,025,000 | 287.2 % |
| Total Expenditures | | $ 312,384 | $ 577,489 | $ 1,696,500 | $ 523,450 | $ 2,135,000 | 307.9 % |

### Revenue

Projected revenue in 2019 is comprised of a transfer from the Water operating fund (474).

| Revenue | | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 4,022,385 | $ 4,467,142 | $ 4,832,432 | $ 4,832,432 | $ 5,392,242 | 11.6 % |
| 33 | Intergovernmental | 7,140 | 26,075 | 106,560 | 106,560 | — | (100.0)% |
| 36 | Miscellaneous Revenues | — | — | 20,000 | 20,000 | — | (100.0)% |
| 37 | Prop & Trust Gains | — | 166,704 | 150,000 | 206,700 | — | (100.0)% |
| | Transfers In | 750,000 | 750,000 | 750,000 | 750,000 | 565,000 | (24.7)% |
| Total | | $ 4,779,525 | $ 5,409,921 | $ 5,858,992 | $ 5,915,692 | $ 5,957,242 | 0.7 % |

# *IRRIGATION OPERATING - 475*

| | |
|---|---|
| ***Director of Public Works*** | ***Scott Schafer*** |
| ***Water Division Manager*** | ***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, and Yakima Tieton Irrigation District.

Irrigation shares in the cost to administer the Public Works Department.

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. In 2019, Council approved an increase to the Stormwater utility tax from 6% to 15% to be consistent with other utilities, along with a rate increase of 5.5% each year, 2019-2022.

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.

There have been many planning sessions with Washington Department of Fish and Wildlife (WDFW), Washington State Department of Transportation (WSDOT), Yakama Nation, Yakima County Flood Control; Zone District, US Fish and Wildlife and Bureau of Reclamation (BOR) about both a short-term and long-term fix for the Nelson Dam Diversion and the Fruitvale Canal 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 evaluated several issues in the Lower Naches River from the Nelson Dam to the confluence, including resolving the problems at the Nelson Dam, Cowiche Creek 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, and Yakima County Flood Control Zone District. Anticipated to be in final design and permitting in 2019 and ready for construction in late 2019.

Function(s): 782.

## PERFORMANCE STATISTICS

| Irrigation Supply | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Projected |
|---|---|---|---|---|
| Feet of Irrigation Main Replaced by Irrigation Crew | — | — | 250 | 400 |
| Number of Irrigation Services Replaced | 272 | 194 | 300 | 250 |
| Number of Irrigation Main Leaks | 41 | 66 | 30 | 25 |
| Number of Service Work Orders | 881 | 1,214 | 750 | 800 |

## AUTHORIZED PERSONNEL

| Class Code | Position Title | 2016 Adopted Budget | 2017 Adopted Budget | 2018 Adopted Budget | 2019 Proposed Budget |
|---|---|---|---|---|---|
| 8671 | Irrigation Specialist I [1] | 2.00 | 2.00 | 2.00 | 0.00 |
| 8672 | Irrigation Specialist II [1] | 2.00 | 2.00 | 2.00 | 4.00 |
| 8673 | Irrigation Crew Leader | 2.00 | 2.00 | 2.00 | 2.00 |
| 13401 | Irrigation Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel [2] | | 7.00 | 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 .15 FTE's in Codes (220), 1.25 FTE's by Water (474) and .03 FTE by Public Works (560).

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 782 Operations & Maintenance | $ 1,881,467 | $ 1,786,666 | $ 1,802,753 | $ 1,800,962 | $ 1,876,529 | 4.2 % |
| **Object/Type** | | | | | | |
| 34 Chrgs f/Goods & Svcs | 1,818,153 | 1,859,892 | 1,803,000 | 1,803,000 | 1,858,600 | 3.1 % |
| 36 Miscellaneous Revenues | 625 | 500 | 500 | 5,301 | 500 | (90.6)% |
| 37 Prop & Trust Gains | 637 | — | — | — | — | n/a |
| 39 Other Financing Sources | 30,580 | 800 | — | — | — | n/a |
| Total | 1,849,995 | 1,861,192 | 1,803,500 | 1,808,301 | 1,859,100 | 2.8 % |
| **Fund Balance** | | | | | | |
| Beginning Balance | 897,427 | 865,954 | 940,480 | 940,480 | 947,819 | 0.8 % |
| Revenues less Expenditures | (31,472) | 74,526 | 747 | 7,339 | (17,429) | (337.5)% |
| Ending Balance | $ 865,955 | $ 940,480 | $ 941,227 | $ 947,819 | $ 930,390 | (1.8)% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 100 Salaries & Wages | $ 512,876 | $ 534,444 | $ 539,773 | $ 542,473 | $ 557,022 | 2.7 % |
| 200 Personnel Benefits | 215,523 | 237,989 | 233,624 | 233,624 | 254,843 | 9.1 % |
| Sub-Total Salaries & Benefits | 728,399 | 772,433 | 773,397 | 776,097 | 811,865 | 4.6 % |
| 300 Operating Supplies | 76,362 | 80,314 | 80,500 | 85,500 | 80,500 | (5.8)% |
| 400 Professional Services & Charges | 876,706 | 900,025 | 915,856 | 909,365 | 951,164 | 4.6 % |
| 600 Capital Projects | — | — | 3,000 | — | 3,000 | n/a |
| Transfers | 200,000 | 33,896 | 30,000 | 30,000 | 30,000 | — % |
| Total Expenditures | $ 1,881,467 | $ 1,786,668 | $ 1,802,753 | $ 1,800,962 | $ 1,876,529 | 4.2 % |

## EXPLANATORY NARRATIVE

**Operations & Maintenance - 782**
The proposed expenditures are for the operation and maintenance of the irrigation intakes, reservoirs, pump stations and distribution system.

*Account 12 Overtime* - Expenditures for personnel that respond to customer emergencies and main break repairs.

*Account 13 Special Pay* - Expenditures for bilingual and personnel on stand-by that respond to emergency shut offs or repairs during the irrigation season, along with lump sum distributions as set forth in bargaining agreements.

*Account 31 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 41 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 (CDL), 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. Additionally, revenue for public notices and replacement employee advertisement is in this account.

## 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 48 Repairs and Maintenance* - This account contains contractor services e.g. saw cutting of concrete streets, sidewalks or curbs so the division can accomplish repairs or new service installations. Also included is the repair and maintenance of the divisions vehicle fleet.

*Account 49 Miscellaneous* - This account consists primarily of the customer service charge paid to General Fund to fund irrigation's share of the utility billing process and to pay Irrigations share of the Bureau of Reclamation contract for storage water. Membership in the Yakima Basin Joint Board, right of way use permits, registration fees associated with training courses and Irrigations share of Public Works Administrative costs are also included.

| 782 | Operations & Maintenance | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 100 | Salaries & Wages | | | | | | |
| 11 | Salaries & Wages | $ 476,112 | $ 495,207 | $ 503,680 | $ 503,680 | $ 518,184 | 2.9 % |
| 12 | Overtime | 17,219 | 19,244 | 15,000 | 15,000 | 15,000 | — % |
| 13 | Special Pay | 15,145 | 14,962 | 16,093 | 16,093 | 16,137 | 0.3 % |
| 14 | Retire/Term Cashout | 4,401 | 5,030 | 5,000 | 7,700 | 7,700 | — % |
| | Total | 512,877 | 534,443 | 539,773 | 542,473 | 557,021 | 2.7 % |
| 200 | Benefits | 215,523 | 237,989 | 233,624 | 233,624 | 254,843 | 9.1 % |
| 300 | Operating Supplies | | | | | | |
| 31 | Office & Oper Supplies | 64,701 | 63,090 | 61,000 | 66,000 | 61,000 | (7.6)% |
| 32 | Fuel | 10,539 | 14,204 | 12,000 | 12,000 | 12,000 | — % |
| 35 | Small Tools & Equip | 1,122 | 3,020 | 7,500 | 7,500 | 7,500 | — % |
| | Total | 76,362 | 80,314 | 80,500 | 85,500 | 80,500 | (5.8)% |
| 400 | Professional Services & Charges | | | | | | |
| 41 | Professional Services | 228,007 | 260,041 | 240,460 | 244,648 | 273,937 | 12.0 % |
| 42 | Communications | 2,308 | 2,327 | 3,341 | 2,500 | 2,441 | (2.4)% |
| 43 | Trans & Training | 1,800 | 44 | 1,000 | 1,500 | 1,500 | — % |
| 44 | Taxes & Assessments | 91 | 91 | 100 | 100 | 100 | — % |
| 45 | Rentals & Leases | 6,777 | 7,321 | 7,733 | 7,333 | 7,553 | 3.0 % |
| 47 | Public Utility Services | 381,358 | 391,793 | 400,290 | 397,152 | 400,290 | 0.8 % |
| 48 | Repairs & Maintenance | 57,849 | 29,821 | 41,256 | 35,456 | 43,216 | 21.9 % |
| 49 | Miscellaneous | 198,518 | 208,586 | 221,676 | 220,676 | 222,127 | 0.7 % |
| | Total | 876,708 | 900,024 | 915,856 | 909,365 | 951,164 | 4.6 % |
| 600 | Capital Outlay | | | | | | |
| 64 | Machinery & Equipment | — | — | 3,000 | — | 3,000 | n/a |
| | Transfers Out | 170,000 | 3,896 | — | — | — | n/a |
| | Vehicle Replacement | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | — % |
| Total Expenditures | | $ 1,881,470 | $ 1,786,666 | $ 1,802,753 | $ 1,800,962 | $ 1,876,528 | 4.2 % |

**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 footage.
- Interest - Investment and contract interest earned.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 897,427 | $ 865,954 | $ 940,480 | $ 940,480 | $ 947,819 | 0.8 % |
| 34 | Chrgs f/Goods & Svcs | 1,818,153 | 1,859,892 | 1,803,000 | 1,803,000 | 1,858,600 | 3.1 % |
| 36 | Miscellaneous Revenues | 625 | 500 | 500 | 5,301 | 500 | (90.6)% |
| 37 | Prop & Trust Gains | 637 | — | — | — | — | n/a |
| 39 | Other Financing Sources | 30,580 | 800 | — | — | — | n/a |
| Total | | $ 2,747,422 | $ 2,727,146 | $ 2,743,980 | $ 2,748,781 | $ 2,806,919 | 2.1 % |

# *IRRIGATION CAPITAL - 479*

*Director of Public Works* — *Scott Schafer*
*Water Division Manager* — *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 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.

Function(s): 783.

## BUDGET SUMMARY

| | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| **Function/Title** | | | | | | |
| 783 Capital Improvement | $ 467,294 | $ 352,416 | $ 8,367,542 | $ 442,542 | $ 5,370,154 | 1,113.5% |
| **Object/Type** | | | | | | |
| 34 Chrgs f/Goods & Svcs | 1,234,572 | 1,227,283 | 1,217,000 | 1,217,000 | 1,277,000 | 4.9% |
| 36 Miscellaneous Revenues | 1 | — | 60 | 60 | 60 | —% |
| 39 Other Financing Sources | — | — | 6,000,000 | — | 6,000,000 | n/a |
| Transfers In | 170,000 | — | — | — | — | n/a |
| Total | 1,404,573 | 1,227,283 | 7,217,060 | 1,217,060 | 7,277,060 | 497.9% |
| **Fund Balance** | | | | | | |
| Beginning Balance | 1,503,177 | 2,440,457 | 3,315,324 | 3,315,324 | 4,089,842 | 23.4% |
| Revenues less Expenditures | 937,279 | 874,867 | (1,150,482) | 774,518 | 1,906,906 | 146.2% |
| Ending Balance | $ 2,440,456 | $ 3,315,324 | $ 2,164,842 | $ 4,089,842 | $ 5,996,748 | 46.6% |

## EXPENDITURE SUMMARY BY TYPE

| Object/Type | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|
| 600 Capital Projects | $ 149,752 | $ 30,275 | $ 8,050,000 | $ 125,000 | $ 5,050,000 | 3,940.0% |
| Transfers | 317,541 | 322,141 | 317,542 | 317,542 | 320,154 | 0.8% |
| Total Expenditures | $ 467,293 | $ 352,416 | $ 8,367,542 | $ 442,542 | $ 5,370,154 | 1,113.5% |

## Capital Improvement - 783

### IRRIGATION CAPITAL EXPENDITURES

| | |
|---|---|
| Fruitvale Nelson Dam Rebuild (Project #2010) | $ 5,000,000 |
| Bond Repayment (last payment in 2033) | 320,154 |
| Pump Station - Main Improvement (Project #2440) | 50,000 |
| Total Capital Outlay | $ 5,370,154 |

| 783 | Capital Improvement | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| 600 | Capital Outlay | | | | | | |
| 65 | Construction Projects | $ 149,752 | $ 30,275 | $ 8,050,000 | $ 125,000 | $ 5,050,000 | 3,940.0% |
| | Transfers Out | 317,541 | 322,141 | 317,542 | 317,542 | 320,154 | 0.8% |
| Total Expenditures | | $ 467,293 | $ 352,416 | $ 8,367,542 | $ 442,542 | $ 5,370,154 | 1,113.5% |

**Revenue**

Revenues are from Irrigation Assessment fees, interfund transfers and $6,000,000 bond or loan. Funds budgeted in the 2018 year-end estimate and not spent will be brought forward to 2019.

| | Revenue | 2016 Actual | 2017 Actual | 2018 Amended Budget | 2018 Estimated Year-End | 2019 Projected Budget | % Chng YE Est to Proj |
|---|---|---|---|---|---|---|---|
| | Beginning Balance | $ 1,503,177 | $ 2,440,457 | $ 3,315,324 | $ 3,315,324 | $ 4,089,842 | 23.4% |
| 34 | Chrgs f/Goods & Svcs | 1,234,572 | 1,227,283 | 1,217,000 | 1,217,000 | 1,277,000 | n/a |
| 36 | Miscellaneous Revenues | 1 | — | 60 | 60 | 60 | n/a |
| 39 | Other Financing Sources | — | — | 6,000,000 | — | 6,000,000 | n/a |
| | Transfers In | 170,000 | — | — | — | — | n/a |
| Total | | $ 2,907,750 | $ 3,667,740 | $ 10,532,384 | $ 4,532,384 | $ 11,366,902 | 150.8% |

# *APPENDICES*

**Budget Reader's Guide**

**Budget Guidelines**

**Glossary**

**Abbreviations and Acronyms**

**Object Code Guide**

**Summary of Significant Accounting Policies**

**General Information**

**FUND OVERVIEW**

The reference table below identifies City fund groups by type and category.

- 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 first 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 / Fund | Department | Accounting Fund Type | Operational Department | City 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 |
| 612 | Financial Services | General | Finance | Gen Gov't |
| 613 | State Auditor | General | Finance | Gen Gov't |
| 653 | Parking | General | Finance | Gen Gov't |
| 670 | Purchasing | General | Finance | Gen Gov't |
| 700 | Engineering | General | Public Works | Gen Gov't |
| 612 | Fire Pension | General | Finance | Gen Gov't |
| 681 | Police Pension | General | Finance | Gen Gov't |

| Function / Fund | Department | 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 Bus 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 |
| 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 |
| 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 | Real Estate Excise Tax (REET 1) | Capital Project | Public Works | Capital |
| 343 | Real Estate Excise Tax (REET 2) | Capital Project | Public Works | Capital |
| 344 | Streets Capital | Capital Project | Public Works | Capital |
| 345 | LID Construction | Capital Project | Public Works | Capital |
| 370 | Convention Center Capital | Capital Project | City Administration | Capital |
| 392 | Cumulative Reserve – Capital | Capital Project | Public Works | Capital |
| 421 | Airport Operating | Enterprise | Airport | Op/Enterprise |
| 422 | Airport Capital | Enterprise | Airport | Capital |
| 441 | Stormwater Operating | Enterprise | Public Works | Op/Enterprise |
| 442 | Stormwater Capital | Enterprise | Public Works | 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 Rsv | Enterprise | Public Works | Capital |
| 473 | Wastewater Operating | Enterprise | Public Works | Op/Enterprise |
| 474 | Water Operating | Enterprise | Public Works | Op/Enterprise |
| 475 | Irrigation Operating | Enterprise | Public Works | Op/Enterprise |

| Function / Fund | Department | Accounting Fund Type | Operational Department | City Grouping |
|---|---|---|---|---|
| 476 | Wastewater Construction | Enterprise | Public Works | Capital |
| 477 | Domestic Water Improvement | Enterprise | Public Works | Capital |
| 478 | Wastewater Facility Project | Enterprise | Public Works | Capital |
| 479 | Irrigation System Improvement | Enterprise | Public Works | Capital |
| 481 | Utility Customer Services | Enterprise | Finance | Op/Enterprise |
| 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 Rsv | 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 Assist 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 |
| 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**
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. In addition, 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 appropriations as adopted by Council; a summary of Permanent Budgeted Positions; Internal Transfers; Internal Charges; and Revenue and Expenditure Category Detail.

***Budget by Operating Departments Section*** is organized into the City's various operating departments. Charts include more detailed historical data and budget projections, along with explanatory narrative summaries.

***Appendices*** includes the 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.

**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
Ana Cortez, Interim Finance Director

Date: May 30, 2018

RE: Fiscal Year 2019 Budget Guidelines

The purpose of these instructions is to communicate the process we will be using to develop the FY 2019 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 while rebuilding the City Reserves (Required Savings Rate of 16.7%).

- Economic Development
- Public Safety
- Healthy Communities and Neighborhood Building
- Partnership Development

Council has also indicated that all City Departments endeavor to build public trust and accountability, and that all programs and activities should be benchmarked and evaluated. The City will adopt an ethics and equity lens to all city activities. The following key principles will be observed as we prepare the City's FY 2019 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.
- 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.
- 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 Issue Request to meet strategic priorities. Any change to the total budget request (expenditure/ or revenue) must be considered a Policy Issue Request.
    - Service reductions or expansions
    - Any increase or decrease in staffing levels

- One-time costs that can't be absorbed in current budget level;
- Changes in operations that will significantly affect customer service  either external or internal to the organization
- 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.

***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

ADA - Americans with Disabilities Act

AFSCME - American Federation of State, County and Municipal Employees

AIP - Airport Improvement Program

AOA - Air Operations Area

ARFF - Aircraft Rescue and Fire Fighting

ARRA - American Recovery and Reinvestment Act

AVL - Automatic Vehicle Location

AWC - Association of Washington Cities

BARS - Budget Accounting and Reporting System

BASUB - Basic Account/Sub Account

BE - Built Environment

BOD - Biochemical Oxygen Demand

CBD - Central Business District

CBDO - Community Based Development Organization

CCTV - Closed Circuit Television

CDBG - Community Development Block Grant

CDY - Committee for Downtown Yakima or

CED - Community & Economic Development

CEO - Chief Executive Officer

CERB - Community Economic Revitalization Board

CHDO - Community Housing Development Organization

Chng - Change

Chrg - Charge

CIP - Capital Improvement Program or Construction in Progress

CIPP - Cured in Place Pipe

CISD - Critical Incident Stress Debriefing

CJST - Criminal Justice State Tax

COG - Conference of Governments

COPS - Community Oriented Policing Services

CPA - Certified Public Accountant

CPPB - Certified Professional Public Buyer

CPPO - Certified Public Purchasing Officer

CRB - Community Review Board

CTC - Capitol Theatre Commission

DAY Downtown Association of Yakima

DEA - Drug Enforcement Agency

DID - Drainage Improvement District (Stormwater)

DOC - Department of Corrections

DOJ - Department of Justice

DOT - Department of Transportation

DUI - Driving Under the Influence

DWI - Driving While Intoxicated

DYBID - Downtown Yakima Business Improvement District

DYFI - Downtown Yakima Futures Initiative

EAP - Employee Assistance Program

EBMS - Employee Benefit Management Service

ED - Economic Development

EEOC - Equal Employment Opportunity Commission

EMS - Emergency Medical Services

EMT - Emergency Medical Technician

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

GRIT - Gang Response Intervention Team

HBCC - Henry Beauchamp Community Center

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

***Account 110 Salaries and Wages -*** Regular salaries and wages paid to employees.

***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. Items included in this category include: bilingual pay, shift differential, special assignments, uniforms, and bargaining agreements.

***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-*** Includes employee provided benefits and mandatory employment taxes (retirement, unemployment, workers compensation and health care.

***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 resale where a regular inventory is not kept. Examples include water meters and concession supplies.

***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*** - 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.

Financial statements report information about all capital assets, including infrastructure assets like roads and bridges.

The government-wide statements give 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.

# 2018 GENERAL INFORMATION

**Statistics**

| | |
|---|---|
| Date of Incorporation | 1886 |
| Form of Government | Council-Manager |
| Type of Government | Charter City |
| Location | Central Washington |
| Land Area | 28.25 square miles |
| Rank in Size - State | 11 |
| Rank in Size - County | 1 |
| Population | 94,190 |
| Assessed Valuation | $6,241,111,833 |
| City Employees (Full-time Equivalents) | 766.95 |
| Election and Voter Registration | |
| Number of Precincts | 59 |
| Number of Registered Voters | 42,560 |

**Property Tax Levy**

| | |
|---|---|
| Regular Levy | $18,686,841 |

**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, six soccer fields, Harman Center, Henry Beauchamp Community Center , Washington Fruit 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**

| | |
|---|---|
| 2017 Business Licenses - sliding scale starts at $42.90 for 1 - 2 employees, maximum of $1,285.20 for over eighty employees | 5,573 |
| 2017 Regulatory Licenses - Varies from $11.00 to $1,000 | 445 |

**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 | 102 |
| Number of Non-Commissioned Personnel | 4 |
| Total Number of Fire Personnel | 106 |

**Police Protection**

| | |
|---|---|
| Commissioned Police Personnel | 148 |
| Non-Commissioned Police Personnel | 47 |
| Total Number of Police Personnel | 195 |
| 2017 Number of Calls for Service | 145/day |

**Utility and Franchise Tax Rates**

| | |
|---|---|
| Electricity, Gas, Telephone | 6% |
| Water, Wastewater | 20% |
| Stormwater | 6% |
| Refuse | 15% |
| TV Cable | 6% |

**Utility Rates (2 months)**

| | |
|---|---|
| Water - Average/Family of 4 | $61.92 |
| Each Unit | $1.72 |
| Wastewater - Average/Family of 4 | $120.32 |
| Each Unit | $3.19 |
| Refuse (Carry-out Available for Additional Charge) | |
| Automated Collection | |
| 32 Gallon Cart | $35.20 |
| 96 Gallon Cart | $40.20 |
| Yard Waste | |
| 96 Gallon Cart | $32.60 |
| Irrigation (per square foot) | $.0352 |

**Water/Wastewater Customer Base**

| | |
|---|---|
| Water (Inside the City) | 22,918 |
| Water (Outside the City | 116 |
| Total Water Customers | 23,034 |
| Wastewater Residential (Inside the City) | 29,189 |
| Wastewater Residential (Outside the City) | 66 |
| Wastewater Commercial | 2,474 |
| Total Wastewater Customers | 31,729 |
| Irrigation Customers | 12,176 |
| Refuse Accounts | 32,743 |

Note: For informational purposes only - not intended for official or legal purposes.