



CITY OF
Yakima



2020 Adopted Budget



CITY OF *Yakima*
Washington

ADOPTED BUDGET

For the Fiscal Year
January 1 through December 31, 2020

Yakima City Council Mission Statement

Adopted 3/17/18

- To provide outstanding services that meet the community's needs*
- To govern responsibly by effectively managing and protecting public resources*
- To build trust in government through openness, diverse leadership and communication*
- To ensure the safety of our residents through responsible 21st century policing*
- To support the youth of our community so that they can reach their full potential*
- To strategically focus on enhancing Yakima's quality of life*

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Yakima, WA 98901
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CITY OF *Yakima*
2020 ADOPTED BUDGET

PRINCIPAL OFFICIALS
As of December 8, 2019

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 Administration

Alex Meyerhoff	Interim City Manager
Connie Mendoza	Director of Human Resources
Jeff Cutter	City Attorney
Kelley Olwell	Municipal Court Presiding Judge
Steve Groom	Director of Finance & Budget
Joan Davenport	Director of Community Development
Matthew Murray	Police Chief
Aaron Markham	Fire Chief
Robert Peterson	Director of Yakima Air Terminal
Scott Schafer	Director of Public Works

Budget Prepared by:

Steve Groom, Director of Finance & Budget
Jennifer Morris, Financial Services Officer
Kathy Miles, Financial Services Technician

With special thanks to the Finance staff and print shop for their efforts in producing this document.



CITY OF *Yakima*
2020 ADOPTED BUDGET

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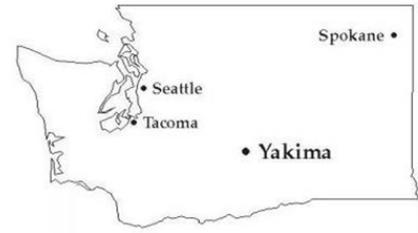
CITY-WIDE OVERVIEW

City Profile
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Budget Ordinance
Expenditures and Resources by Category
Revenue Summary
Debt Summary



CITY PROFILE

Yakima is located in central Washington, east of the Cascade Mountain Range, at the confluence of two rivers. The Yakima River from the north defines the city’s eastern border, and the Naches River defines the northern border. Yakima is centrally located 140 miles east of Seattle, 200 miles west of Spokane, and 185 miles northeast of Portland Oregon and encompasses 28.26 square miles.

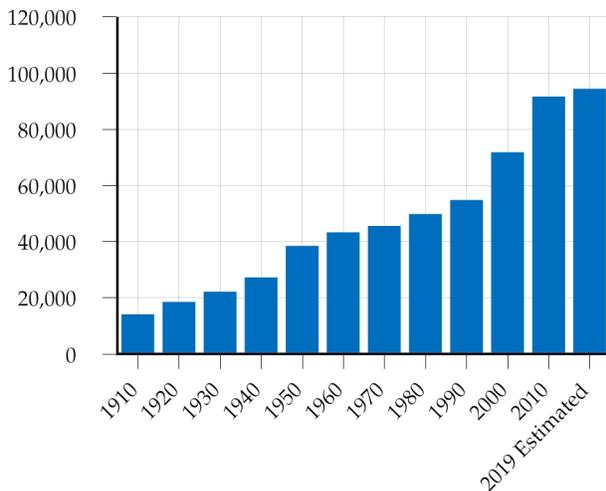


The City of Yakima was incorporated in 1886 and operates under a Council-Manager form of government with a full-time City Manager. The City Council is composed of seven members who are elected by district to alternating four-year terms staggered every two years. The City Council selects one of its members to serve as Mayor for a two-year term.

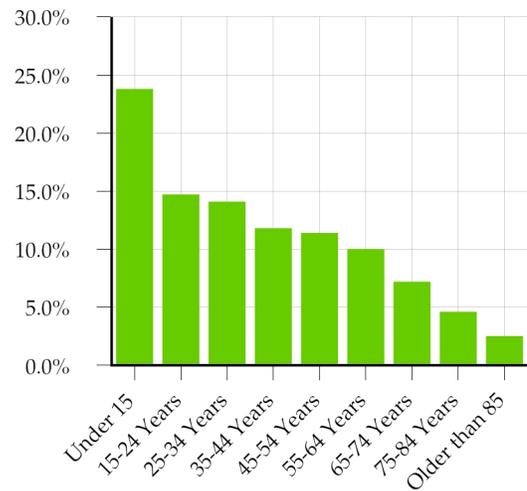
The City of Yakima provides a full range of municipal services, which include: police, fire, engineering, parks, cemetery, streets, code and parking enforcement, municipal court, economic development, and administrative services. The city also provides direct customer services: water treatment and distribution, irrigation, sanitary wastewater, solid waste, stormwater, transit, convention center and airport.

With an estimated population of 94,400 in 2019, the City of Yakima is the state’s 11th largest city by population, enjoying modest growth every year. Looking at the last two decades of population growth in the chart below, the City could realistically pass the 100,000 mark at the 2020 census.

**City of Yakima
HISTORICAL POPULATION**



**City of Yakima
AGE DISTRIBUTION**



Source: U.S. Census Bureau, 2017 American Community Survey; Washington State Office of Financial Management

Economy

The economy in Yakima continues to grow, with building permits well above projected rates in 2019, and the number of housing units and hotels has been steadily increasing, along with the assessed property valuations. The 2018 unemployment rate of 6.3% was the lowest rate in over 10 years. Historically, the economy has been based upon agriculture and related industries, with the principal property tax payers being Washington Fruit & Produce,

Chiawana Orchards, Frosty Packing and John I Haas, Inc., The Yakima Valley is also the principle nation-wide source of hops and apples, and has many wineries and craft breweries.

Tourism

Known regionally as the "Palm Springs of Washington", tourism in Yakima enjoys continued growth due to the sunny climate and local amenities that include 35 parks, two public and one private 18-hole golf courses, three nine-hole courses and 24 public tennis courts. There are also six little league fields, ten softball fields and six soccer fields located within City parks. Prominent event facilities contributing to Yakima being a regional hub include:

- The City-owned *Yakima Convention Center* has 41,000 square feet of meeting space available and an additional 12,500 square feet expansion project approved by City Council.
- The City-owned *Capitol Theatre*, a magnificent and historical theatre originally built in 1920, seats 1,500 and holds over 150 activities and events annually.
- The *Yakima Valley Sun Dome*, a multipurpose trade and convention center with 56,000 square feet of usable space and seating for up to 8,000 people.
- *SOZO Sports of Central Washington* is a championship level sports complex. It has 13 full size soccer fields completed, with both grass and synthetic playing surfaces available.
- The *Seasons Performance Hall*, a non-profit organization that supports musical and cultural events for residents and visitors to the Yakima Valley.

Transportation

Commercial airline service is provided by Alaska Airlines through the city-owned Yakima Air Terminal. Greyhound Bus has regular passenger service schedules to and from Yakima, and Burlington Northern Santa Fe (BNSF) supplies railroad services. The City-owned Yakima Transit bus system serves Yakima, Selah, West Valley and Terrace Heights, and Ellensburg.

Healthcare

There are two major hospitals in the Yakima area. Astria Regional Medical and Cardiac Center and Virginia Mason Memorial Hospital, which also runs the North Star Lodge, which provides cancer care services.

Higher Education

There are several higher education institutions serving the Yakima area. The Pacific Northwest University of Health Sciences (PNWU) offers doctoral degrees in osteopathic medicine, Yakima Valley College (YVC) offers both 2 and 4-year degrees and a multitude of academic programs, Perry Technical Institute offers nationally-recognized vocational / technical programs and Heritage University, located a few miles southeast of Yakima, is an accredited four-year liberal arts college.



3 Years



1994 & 2015

BUDGET READERS GUIDE

DOCUMENT SECTIONS

City-wide Summaries

Displays summary information that helps understand the city's overall plan and includes the budget adoption ordinance and appropriations as adopted by Council and Revenues and Expenditures by Category.

The Budget Transmittal provides the city's message and provides a broad, readable narrative that explains the purposes, challenges and notable factors that are particularly helpful in understanding the budget at a high level. The remainder of the document intends to provide sufficient detail to provide transparency and accountability.

The Budget Ordinance is the City Council's legal authorization for expenditures, fund by fund.

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

The Revenue Summary articulates the methodology for forecasting city revenues and provides some helpful illustrative trend information.

The Debt Summary provides an overview of current and contemplated debt issues, fund by fund.

Budget by Department

This section is organized into the City's various operating departments. Charts include statistical data that link the budgeted dollars to specific services provided, along with explanatory narrative summaries.

Appendices

Supplemental detail schedules and reference material, including 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 progressive phases 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 periodic reports to the City Manager and City Council.

BUDGET PROCESS

Procedure for Adopting the Annual Operating and Capital Budget

The City Council approves the City's operating budget annually, dividing available resources to fund operating and longterm capital needs. The operating budget allocates available resources among the City's services and programs and provides for associated financing decisions.

The City's budget provides for mandates of Washington State Law and Yakima's Charter:

1. Prior to October 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 and recommendations from City departments.
2. The Council conducts two public hearings on the proposed budget in November and/or December and one hearing on the proposed property tax (ad valorem) rate.
3. During December, the budget is legally adopted on an ordinance.

Amending the Budget

The adopted budget is at the fund 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 surprises that exceed the total expenditures of a fund must be approved by the City Council.

Forecasts are inherently wrong. 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 CALENDAR





Budget Message

Date: December 31, 2019

To: The Honorable Mayor and Members of City Council

From: Steve Groom, Director of Finance & Budget

Subject: 2020 Adopted Budget for the Year January 1 through December 31, 2020

This budget document, the culmination of many months of combined effort on the part of city staff and city council, fulfills the following purposes:

- Communicates transparently the fiscal commitment to service delivery to citizens, residents and taxpayers.
- Provides city management with an operational guide to service delivery while simultaneously demonstrating accountability to budgetary controls.
- Communicates the long-term vision of City Council and City Management coupling 2020 funding with service delivery commitments.

This budget presents summary information to give the reader a clear picture of the city's structure and overall service delivery plans in sufficient detail to assure transparency and accountability.

The 2020 Adopted Budget, as adopted by City Council, incorporates all the direction approved during the 2020 budget process. This document presents a balanced General Fund budget; revenues exceed expenditures resulting in a positive contribution to reserves.

The overall budget shows \$221.3 million in revenues and \$232.5 million in expenditures. The difference includes funds that have adequate fund balances and on-going revenues to cover expenditures. Enterprise Capital Funds, in particular, are spending down balances that were increased in the past to fund large projects.

The General Fund shows revenues of \$69.7 million and expenditures of \$69.2 million. The excess in revenues provides for \$525,928 to be applied towards reserves, a Council strategic priority. The \$69.2 million in expenditures concludes coordinated effort to strengthen the City's financial position; all funds citywide now have positive fund balances and are expected to remain increasingly healthy. The 2020 Budget provides for a 14.1% General Fund reserve balance, 0.4% over estimated 2019 and continues a trajectory toward achieving the City Council's policy target for General Fund reserves.

2020 Budget Goals

The budget process requires us to evaluate annually the city's priorities, between immediate services and infrastructure, across many funds, being mindful of long-term fiscal sustainability. The goals of the 2020 Budget are:

- Achieve a balanced budget in every fund
- Assure appropriately-prioritized service delivery
- Achieve improvement in General Fund's fund balance

The 2020 Budget achieves all three of these goals.

Functions of this Budget

- A Policy Document. This budget articulates service-delivery and long-term fiscal sustainability decisions. As a policy document, the budget makes specific linkages between desired goals and current and foreseeable circumstances.
- A Communications Document. The budget document is the result of a process that is a conversation with citizens, voters and taxpayers of the City. The budget is more about services than it is about money, the result of citizen input prioritizing how limited resources are best used to serve the needs of our city.
- An Operations Guide. The budget document lists every department and program of the city. Demand for services always exceed resources.
- A Legal Authorization. The budget is the legal appropriation authorization to fund the various operations of the City in the attainment of policy issues and goals. It must meet all the legal requirements, time lines and constraints of state statute, municipal codes and city charter.

Strategic Priorities

City Council evaluates and updates the strategic priorities of the city from time to time. These goals are not necessarily financial, but pertain to current-year or long-term service delivery. At the January, 2019, strategic planning meeting of the City Council the current strategic priorities of the city were updated to these:

- Fiscal sustainability
- Main/arterial street development
- Community policing
- Safe routes to schools
- Youth development
- Mill-site development
- Homelessness / affordable housing
- Airport expansion
- City facilities (pools and community centers)
- Downtown destination

Focusing on the General Fund

- The city's overall budget for 2020 is \$232.5 million; the General Fund's budget is \$69.2 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, enterprise and other restricted-use funds, comes largely from user fees and rates (like wastewater and stormwater) and restricted revenues such as Lodging (Hotel/Motel) Tax.
- Categorically, salaries and benefits account for 76.1% of all General Fund expenditures. Functionally, Public Safety (police, fire, part of code enforcement, courts) accounts for 73.2% of all General Fund expenditures.
- By City policy, and consistent with accepted best practices in accounting, the General Fund Reserve target is two months of operating costs (which is equal to 16.7% of expenses).
- At the end of 2018 the preliminary General Fund Reserve is estimated at \$9.2 million. To reach the 16.7%, the city should have \$11.3 million. This budget achieves \$526,928 toward that goal.

The Budget Process

- The top focus of the current budget process was to advance the restoration of General Fund reserves.
- City staff across all departments produced the initial Proposed Budget that accomplished a balanced budget, a surplus of \$38,000, prior to City Council study sessions that looked to policy-level issues. But a budget that was "merely" balanced was insufficient to restore General Fund reserves to policy level.

- Expenses grow, every year, 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%). Known rates were input as soon as they became known or were able to be forecasted reasonably.
- The Bureau of Labor Statistics reported that the Consumer Price Index increased (June 2018 to 2019) by 2.7%
- City Council recognized the difficult position the city was in and made some difficult choices during the 2020 budget process. Elected officials represent citizens, taxpayers and voters, and Council takes their responsibility seriously, ensuring long-term fiscal sustainability.

Accomplishments of the 2020 budget

- \$525,928 is budgeted to to be added to the City's General Fund reserves.
- \$390,000 added to address illegal dumping and homelessness encampment code enforcement
- \$95,000 investment in improved fuel management technology
- \$87,000 for improved parking enforcement technology
- \$50,000 for additional traffic-calming measures
- \$50,000 for pavement condition index assessment to guide improvements
- \$50,000 additional anticipated election expenses
- \$50,000 for Pedestrian Master Plan
- \$44,000 for improved police department cell phone communications
- The fund balance deficit that existed in prior years in the Workers Compensation Fund is now positive.

Revenue Enhancement Measures

- \$76,000 Increased Parking violation fees (in conjunction with improved effectiveness and efficiency of license plate reading technology)
- \$291,000 Fire Department Tier II HazMat fees
- \$390,000 Utility Tax increase to fund the Clean City Program
- \$75,250 Increased fees for inspection report filing, special events and fire inspections
- \$6,957 Increase Airport use charges

General Fund's Fund Balance Improvement

The following chart depicts the City's General Fund reserve balances and the percent of expenditures from 2017 and 2018, as estimated for 2019 and as projected for 2020.

RESERVE BALANCES GENERAL FUND (001, 003 & 612)

General Fund	2017	2018	2019	2020	Change
	Actual	Actual	Year End Estimate	Projected	
Beginning Fund Balance	\$ 8,266,908	\$ 8,750,725	\$ 9,061,873	\$ 9,247,355	
Revenues	66,496,492	66,047,349	67,663,422	69,699,424	3.0%
Expenditures	66,012,675	65,736,201	67,477,940	69,173,496	2.5%
Ending Fund Balance	<u>\$ 8,750,725</u>	<u>\$ 9,061,873</u>	<u>\$ 9,247,355</u>	<u>\$ 9,773,283</u>	5.7%
Reserve as a % of Expenditures	13.3%	13.8%	13.7%	14.1%	0.4%

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 2020 budget shows progress of \$525,928 toward this goal, however, due to the increase in expenditures for 2020, the projected percent remains virtually the same as 2019, an increase of 0.4%.

Long Range Financial Plans - Fund Balance

The following chart depicts the historical General Fund reserve balance as a percent of each year's expenses. This chart also illustrates the strategic plan that City Council has outlined as the path to increased fiscal sustainability over the next three years. The 2020 budget marks a turning point in a trend that has been difficult to reverse since 2012. The decline in 2013-2015 is the result of significant Capital project spending.

GENERAL FUND - FUND BALANCE AS A % OF TOTAL EXPENSES



Citywide Budget

The following chart summarizes the total city budget, including estimated beginning fund balances, revenues, expenditures and ending balances. Enterprise Capital Funds are expending over \$25 million for current and previous year projects, some of which come from prior year savings in those funds, resulting in a particularly large increase over prior year and a material budgeted decrease to reserves.

2020 ADOPTED BUDGET SUMMARY

	Estimated 2020 Beg Fund Balance	2020 Projected Revenues	2020 Proposed Expenditures	Increase in (Decrease in) Reserves	Budgeted 2020 Ending Balance
General Fund (001, 003 & 612)	\$ 9,247,355	\$ 69,699,424	\$ 69,173,496	\$ 525,928	\$ 9,773,283
Parks and Recreation	377,822	5,531,468	5,531,468	—	377,822
Street & Traffic Operations	27,841	8,661,450	8,661,450	—	27,841
General Government Subtotal	9,653,018	83,892,342	83,366,415	525,928	10,178,946
Other Governmental Operating Funds	5,752,992	14,118,887	13,848,344	270,543	6,023,535
Government Capital Funds	12,295,636	13,616,426	11,990,293	1,626,133	13,921,769
Enterprise Operating Funds	14,235,345	61,170,191	62,433,441	(1,263,250)	12,972,095
Enterprise Capital Funds	30,619,261	13,009,100	25,250,221	(12,241,121)	18,378,140
Internal Service Funds	1,241,700	6,122,344	6,453,798	(331,454)	910,246
Employee Benefit Reserve	1,635,910	16,480,664	16,360,119	120,545	1,756,455
Risk Management Reserves	1,957,623	5,037,870	5,042,916	(5,046)	1,952,577
Debt Service & Agency Funds	2,476,158	7,809,554	7,802,697	6,857	2,483,015
Total	\$ 79,867,643	\$ 221,257,378	\$ 232,548,244	\$ (11,290,865)	\$ 68,576,778

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 2020 budget includes capital investment expenditures of \$12.0 million in Government Capital Funds and \$25.3 million in Enterprise Capital Funds 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 2020 and will be carried forward into future years.

The Capital Improvement Program is a planning and budgeting tool which provides information about the perpetual City's infrastructure needs. Each year, the list of projects is reviewed for need, cost, and priority. New projects may be added and other projects deleted. Generally, capital improvements are defined as physical assets, constructed or purchased, that have a useful life of two years or longer and a cost of \$5,000 or more. The following are capital improvements included in the plan:

- Rehabilitation or replacement of existing facilities.
- Equipment for any public facility or improvement when first constructed or acquired.
- The cost of engineering or architectural studies and services relative to the improvement.
- The acquisition of land for a community facility such as park, road, sewer line, etc.

Staff uses an established set of criteria to evaluate CIP requests. The criteria includes legal constraints and requirements, health and safety, project life, impact on the City's operating budget, consistency with City Council and Management priorities, conformance with adopted plans, cost effectiveness, frequency of use and population impacted. Projects are ranked in order of program and funding availability. Staff continues to recommend that the largest amount of available funds for FY20 be dedicated to reducing the backlog of existing needs. The approved projects for this fiscal year are consistent with the guidance contained in master planning future needs of Water and Wastewater Treatment Plants, and citywide facilities and the citywide Street Program.

Major Policy Considerations

The following section shows key policy issues that Council requested action on or approved during the 2020 Budget sessions.

Policy Issues – General Fund Revenues				Status
Utility Tax Increase - Clean City Program	General Fund - 001	\$	390,000	Approved 10/1/19
Fire - Inspection Report Filing Fee	General Fund - 001		50,000	Approved 10/3/19
Fire - Special Event Fee Increase	General Fund - 001		10,000	Approved 10/3/19
Fire - Two-Tier Hazardous Materials Fee	General Fund - 001		291,000	Approved 10/17/19
Fire - Inspection Fee	General Fund - 001		12,250	Approved 10/17/19
Parking - Infraction Fee Increase	General Fund - 001		76,000	Approved 10/17/19
Policy Issues – General Fund Expenses				
Clean City Program, Includes 2 FTE's	General Fund - 001	\$	(390,000)	Approved 10/1/19
Technology	General Fund - 001		(300,000)	Approved 10/17/19
Police - Cell Phones	General Fund - 001		(44,000)	Approved 10/17/19
Police - Allow 1 FTE = 4 PT FTE's - Comm Resp Off	General Fund - 001		Neutral	Approved 10/17/19
Parking - License Plate Recognition Tech	General Fund - 001		(87,000)	Approved 10/17/19
Public Works - Comm Centers Maintenance	General Fund - 001		(40,000)	Approved 10/17/19
Airport - Closed Caption TV System	General Fund - 001		(35,000)	Approved 10/17/19
City Clerk - Election Costs	General Fund - 001		(50,000)	Approved 10/17/19

Parks & Recreation			Status
9 Month Ball Field Maintenance Position	Parks Fund - 131	\$ (15,000)	Approved 10/17/19

Other Funds			Status
Airport/Revenue - Rate Increase	Airport Operating - 421	\$ 6,957	Approved 10/17/19
Traffic Calming	REET 1 - 342	(50,000)	Approved 10/17/19
Public Works - Comm Centers Capital Repair	REET 1 - 342	(60,000)	Approved 10/17/19
Public Works - Fuel Management Software	Environmental - 555	(95,000)	Approved 10/17/19
Engineering - Pavement Condition Index	Arterial Streets - 142	(50,000)	Approved 10/17/19
Public Works – Pedestrian Master Plan	REET 1 - 342	(50,000)	Approved 10/17/19
Lodging Tax (Affects Funds: 170/171/287/370)	Hotel Tax	(Neutral)	Approved 10/17/19

Key Hurdles Impacting the 2020 Budget

The 2020 budget includes a requirement to simply maintain existing services. State law requires cities to have a balanced budget each year - expenses cannot exceed available resources, which means both incoming revenues plus unspent reserves. Why does the city face this as a challenge every year?

1. Addressing The Chronic Budget Squeeze

- The Washington State property tax methodology has a built-in structural challenge: by capping the increase in tax levy below what assessed values can increase, we must have an annual conversation with our taxpayers.
- 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, the city can only increase property tax revenue by 1% annually. This has hampered the 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 about 30% of all general fund revenue comes from property tax.
- Also, in past years, our General Fund Reserve has been drawn down to backstop budget shortfalls, reducing our reserve. This practice was been discontinued three years ago however recovering our reserves has proven extremely difficult.

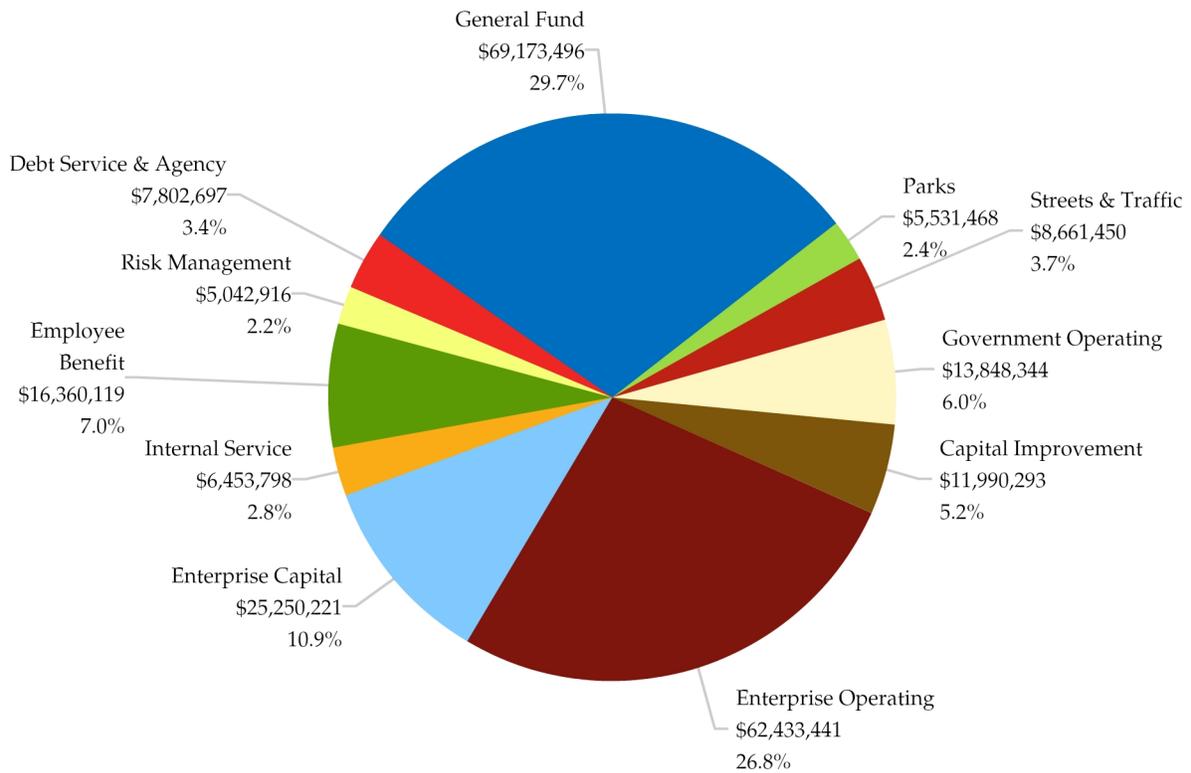
2. Cost of Personnel, Materials and Outside Services

- The impact of inflation, and the structural obstacles the city is facing, required decisive and difficult steps for the long-term health of the fiscal situation.

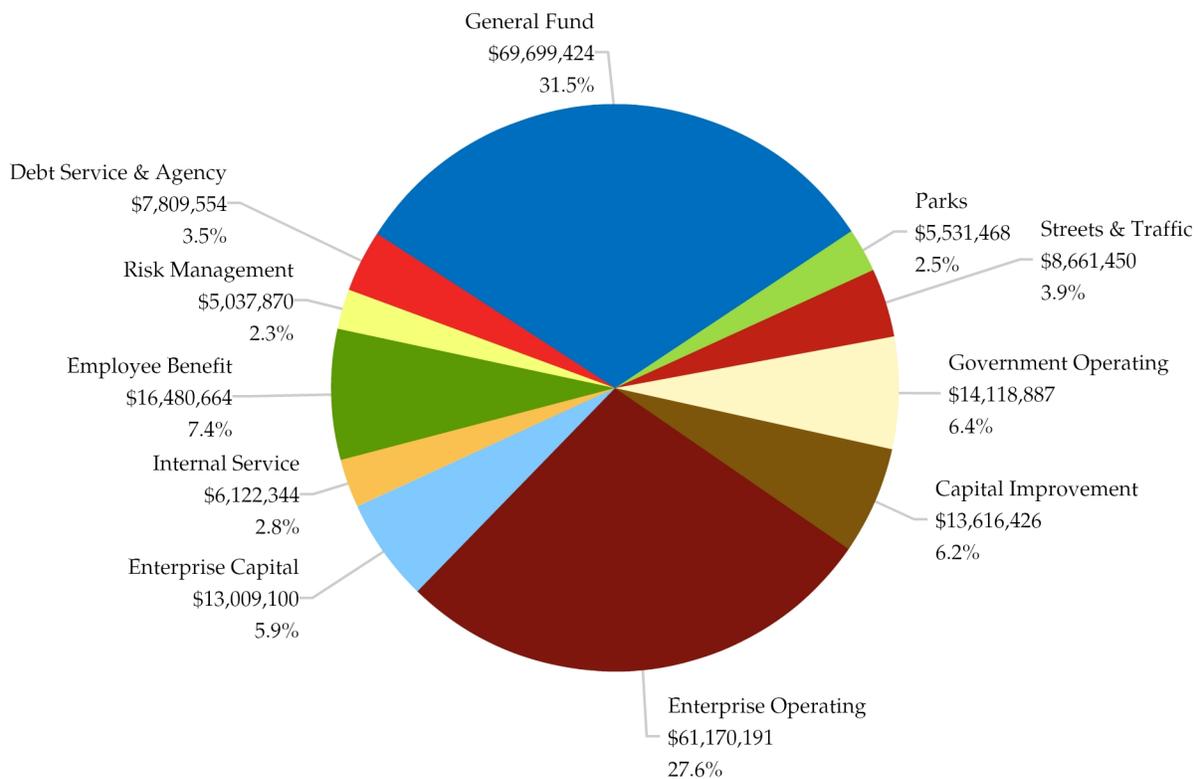
3. Capital Assets and Infrastructure

- The City’s infrastructure is the City’s largest asset, with 315 miles of streets to maintain, stripe and light with similar miles of water, wastewater, irrigation pipes and associated treatment plants, pumps and valves. The past expenditures for road maintenance have been chronically challenging, less than adequate for on-going maintenance and scheduled replacement. Over the years, funding has been limited in all funds and continues to be limited in the General Fund as employee costs increase and property tax funding fails to keep pace. This is a major challenge impacting the repair and maintenance of infrastructure.
- The City’s vehicles include a wide variety: large fire apparatus, police patrol Suv’s, transit buses, wastewater vacor trucks, large industrial mowers, specialized street construction equipment, and a fleet of vehicles serving citizens across every department and program. Over 800 vehicles in total, the planning process to replace on a scheduled rotation requires every program to set aside as part of its budget one year’s depreciation so that replacement funds are there when needed. This, too, is a major challenge since predicted useful lives vary as well as the quantity of total vehicles as city circumstances evolve.

2020 EXPENDITURE BUDGET BY FUND



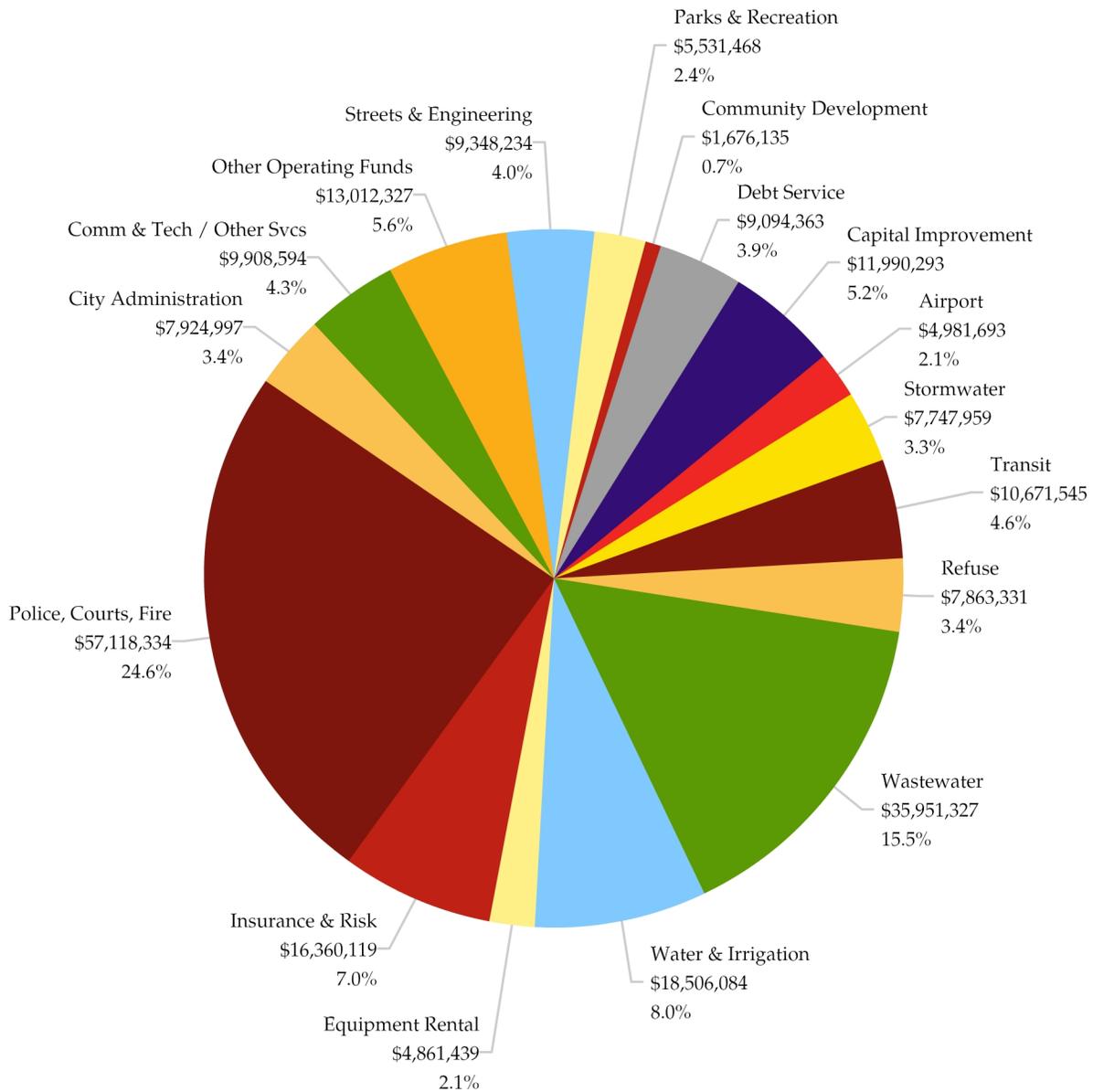
2020 REVENUE BUDGET BY FUND



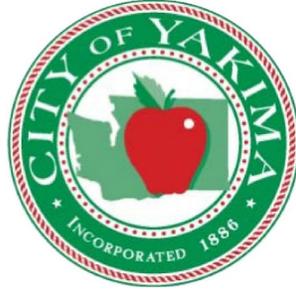
The development of the city budget requires an enormous commitment by all City Departments and the Finance Department’s Budget Team. The Finance team works year-round meeting and coordinating with all city departments with an eye toward each up-coming budget. The coordination, calculations and technical expertise of Finance staff to make this document possible deserve recognition for their skilled efforts. We are proud of the work done day in and day out by all City staff, which goes on continuously, necessarily coinciding with budget work. With the support of the City Council, it is the efforts of our outstanding employees that make the City work for our residents and make Yakima an exceptional place to live, work and play.

This budget demonstrates our commitment to making the City of Yakima and increasingly financially well-managed city.

2020 ADOPTED BUDGET



\$232.5 million
(\$69.2 million General Fund)



Adopted Budget

BUDGET BY FUNCTIONAL GROUPING

2020 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

Expenditures	2018 Actual Expenditures	2019 Amended Budget	2019 Year-End Estimate	2020 Proposed Expenditures	2020 vs 2019 Est
General Government					
City Management	\$ 424,018	\$ 554,681	\$ 515,181	\$ 496,936	(3.5)%
Indigent Defense	1,015,983	1,050,000	1,050,000	1,050,000	— %
City Council	252,979	275,686	267,686	275,790	3.0 %
City Clerk/Records	622,093	717,207	711,122	779,047	9.6 %
Human Resources	685,227	768,113	765,038	770,739	0.7 %
Legal	1,656,089	1,938,043	1,938,055	1,980,706	2.2 %
Municipal Court	1,601,371	1,711,215	1,658,071	1,783,999	7.6 %
Planning	610,984	707,117	707,117	728,262	3.0 %
Code Administration	1,934,180	1,974,496	1,974,496	1,986,531	0.6 %
City Hall Facility	495,872	602,352	602,352	604,700	0.4 %
Economic Development	399,622	313,243	313,243	240,048	(23.4)%
Police	29,260,677	30,608,794	30,226,627	30,546,305	1.1 %
Fire	14,403,116	14,693,496	14,888,981	15,482,039	4.0 %
Information Technology	3,343,615	3,711,761	3,669,702	4,146,602	13.0 %
Intergovernmental	150,680	162,689	162,689	162,689	— %
Transfers	2,085,575	2,143,060	2,143,060	1,879,760	(12.3)%
Contingency	—	313,489	313,489	160,000	(49.0)%
Financial Services	1,553,518	1,787,366	1,712,291	1,776,304	3.7 %
State Examiner	116,180	130,000	130,000	130,000	— %
Police Pension	798,375	929,497	929,497	867,197	(6.7)%
Firemen's Relief & Pension	1,123,935	1,216,963	1,216,963	1,176,376	(3.3)%
Utility Services	1,738,277	—	—	—	n/a
Parking	176,663	186,854	186,354	280,187	50.4 %
Purchasing	600,219	647,613	647,613	686,784	6.0 %
Engineering	686,953	778,311	733,311	797,206	8.7 %
Total General Fund	65,736,201	67,922,046	67,477,938	69,173,495	2.5 %
Parks & Recreation	4,931,743	5,190,778	5,170,352	5,531,468	7.0 %
Street & Traffic Operations	6,665,852	7,662,384	5,850,141	8,661,450	48.1 %
Total General Government Funds	\$ 77,333,796	\$ 80,775,208	\$ 78,498,431	\$ 83,366,413	6.2 %

2020 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

	2020 Projected Revenue	2020 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
General Fund	\$ 69,699,424	\$ 9,247,355	\$ 9,773,282	\$ 525,927
Parks & Recreation	5,531,468	377,822	377,822	—
Street & Traffic Operations	8,661,450	27,841	27,841	—
Total General Government Funds	\$ 83,892,342	\$ 9,653,018	\$ 10,178,945	\$ 525,927

2020 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

	2018	2019	2019	2020	2020
	Actual	Amended	Year-End	Proposed	vs 2019
Expenditures	Expenditures	Budget	Estimate	Expenditures	Est
Other Governmental Operating Funds					
Economic Development	\$ 106,292	\$ 133,400	\$ 131,905	\$ 124,439	(5.7)%
Community Development	1,060,643	4,760,562	4,668,874	1,551,696	(66.8)%
Community Relations	614,888	670,519	656,490	747,049	13.8 %
Cemetery	267,588	303,002	301,135	325,121	8.0 %
Emergency Services	1,444,094	1,386,275	1,357,275	1,512,458	11.4 %
Public Safety Communications	3,699,231	4,528,567	4,378,567	4,525,590	3.4 %
Police Grants	354,938	477,918	477,418	427,164	(10.5)%
Downtown Improvement District	188,106	193,924	193,924	194,267	0.2 %
Trolley (Yakima Interurban Lines)	13,871	31,699	31,697	9,400	(70.3)%
Front St Business Impr Area	2,200	3,500	3,500	3,500	— %
Tourist Promotion (Conv Ctr)	1,666,608	1,768,274	1,702,874	1,697,511	(0.3)%
Capitol Theatre	441,612	471,911	471,911	481,192	2.0 %
PFD Revenue-Convention Center	731,796	958,395	958,395	871,000	(9.1)%
Tourist Promotion Area	621,963	690,000	690,000	660,000	(4.3)%
PFD Revenue-Capitol Theatre	680,888	712,955	712,955	717,955	0.7 %
Total Other Governmental Operating Funds	\$ 11,894,718	\$ 17,090,901	\$ 16,736,920	\$ 13,848,342	(17.3)%
Government Capital Funds					
Arterial Street	\$ 953,470	\$ 12,077,639	\$ 8,149,730	\$ 6,159,978	(24.4)%
C.B.D. Capital Improvement	1,820,001	21,100	10,100	10,000	(1.0)%
Capitol Theatre Construction	13,705	60,000	60,000	60,000	— %
Yakima Rev Development Area	463,736	11,500,142	11,500,142	1,372,140	(88.1)%
Parks & Recreation Capital	9,255,532	3,828,713	3,828,713	151,078	(96.1)%
Fire Capital	62,198	80,000	80,000	80,000	— %
Law & Justice Capital	629,237	636,000	636,000	370,000	(41.8)%
Public Works Trust Construction	468,843	1,653,583	1,653,583	914,179	(44.7)%
REET 2 Capital Construction	777,646	779,315	779,315	855,195	9.7 %
Street Capital Fund	3,548,193	1,626,545	1,626,545	1,582,724	(2.7)%
Convention Center Capital Impr	305,750	13,513,600	13,513,600	435,000	(97)%
Cum. Reserve for Capital Impr	80,068	33,620	33,620	—	(100.0)%
Total Government Capital Funds	\$ 18,378,379	\$ 45,810,257	\$ 41,871,348	\$ 11,990,294	(71.4)%

2020 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

	2020 Projected Revenue	2020 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
Other Governmental Operating Funds				
Economic Development	\$ 114,000	\$ 52,400	\$ 41,961	\$ (10,439)
Community Development	1,672,309	1,153,816	1,274,429	120,613
Community Relations	724,785	738,536	716,272	(22,264)
Cemetery	326,000	116,012	116,891	879
Emergency Services	1,544,382	64,199	96,122	31,923
Public Safety Communications	4,582,436	551,644	608,489	56,845
Police Grants	430,000	1,216,271	1,219,106	2,835
Downtown Improvement District	201,675	70,698	78,106	7,408
Trolley (Yakima Interurban Lines)	11,275	19,863	21,738	1,875
Front St Business Impr Area	3,700	1,390	1,590	200
Tourist Promotion (Conv Ctr)	1,687,860	385,263	375,612	(9,651)
Capitol Theatre	475,365	44,758	38,931	(5,827)
PFD Revenue-Convention Center	957,000	1,019,880	1,105,880	86,000
Tourist Promotion Area	660,350	70,252	70,602	350
PFD Revenue-Capitol Theatre	727,750	248,011	257,806	9,795
Total Other Governmental Operating Funds	\$ 14,118,887	\$ 5,752,993	\$ 6,023,535	\$ 270,542
Government Capital Funds				
Arterial Street	\$ 5,910,944	\$ 157,323	\$ (91,710)	\$ (249,033)
C.B.D. Capital Improvement	21,450	51,107	62,557	11,450
Capitol Theatre Construction	63,100	149,087	152,187	3,100
Yakima Rev Development Area	1,029,300	3,730,247	3,387,407	(342,840)
Parks & Recreation Capital	151,078	319,439	319,439	—
Fire Capital	153,000	497,056	570,056	73,000
Law & Justice Capital	615,651	451,184	696,835	245,651
Public Works Trust Construction	1,721,048	2,850,383	3,657,252	806,869
REET 2 Capital Construction	1,601,900	1,720,481	2,467,186	746,705
Street Capital Fund	1,893,625	973,605	1,284,506	310,901
Convention Center Capital Impr	455,330	802,992	823,322	20,330
Cum. Reserve for Capital Impr	—	592,733	592,733	—
Total Government Capital Funds	\$ 13,616,426	\$ 12,295,637	\$ 13,921,770	\$ 1,626,133

2020 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

	2018 Actual Expenditures	2019 Amended Budget	2019 Year-End Estimate	2020 Proposed Expenditures	2020 vs 2019 Est
Expenditures					
Enterprise Operating Funds					
Airport Operating Fund	\$ 1,260,957	\$ 1,430,426	\$ 1,426,667	\$ 1,491,693	4.6 %
Stormwater Operating	3,379,812	4,107,469	4,072,080	4,097,959	0.6 %
Transit	8,156,069	9,523,904	9,523,904	9,735,084	2.2 %
Refuse	7,023,074	7,740,255	7,744,079	7,863,331	1.5 %
Wastewater Operating	22,117,549	25,312,547	24,914,243	24,391,327	(2.1)%
Water Operating	10,321,948	10,362,553	10,350,008	10,965,694	5.9 %
Irrigation Operating	1,804,753	1,912,529	1,894,483	1,926,629	1.7 %
Total Enterprise Operating Funds	\$ 54,064,162	\$ 60,389,683	\$ 59,925,464	\$ 60,471,717	0.9 %
Enterprise Capital Funds					
Airport FAA	\$ 1,223,115	\$ 4,829,589	\$ 4,829,589	\$ 3,490,000	(27.7)%
Stormwater Capital	406,691	4,285,000	2,800,000	3,650,000	30.4 %
Transit Capital Reserve	200,524	1,372,381	1,245,919	936,461	(24.8)%
Wastewater Facilities Capital Rsv	658,788	1,250,000	1,250,000	2,750,000	120.0 %
Wastewater Construction	3,212,501	5,060,000	2,960,000	5,210,000	76.0 %
Water Capital	433,286	2,135,000	2,001,000	3,945,000	97.2 %
Wastewater Capital	162,617	3,025,000	2,105,000	3,600,000	71.0 %
Irrigation Capital	321,219	5,370,154	2,345,154	1,668,760	1,113 %
Total Enterprise Capital Funds	\$ 6,618,741	\$ 27,327,124	\$ 19,536,662	\$ 25,250,221	29.2 %
Internal Service Funds					
Equipment Rental	\$ 3,533,329	\$ 7,751,157	\$ 7,750,640	\$ 4,643,489	(40.1)%
Environmental Fund	213,798	502,253	502,253	217,950	(56.6)%
Public Works Administration	1,053,241	1,414,743	1,414,305	1,592,359	12.6 %
Total Internal Service Funds	\$ 4,800,368	\$ 9,668,153	\$ 9,667,198	\$ 6,453,798	(33.2)%
Employee Benefit Reserves					
Unemployment Compensation	\$ 170,014	\$ 188,629	\$ 188,179	\$ 191,106	1.6 %
Employees Health Benefit	10,824,144	13,649,443	13,648,343	13,864,700	1.6 %
Workers' Compensation	2,094,689	2,223,444	1,752,895	2,237,414	27.6 %
Wellness/EAP Fund	69,825	66,900	66,900	66,900	— %
Total Employee Benefit Reserves	\$ 13,158,672	\$ 16,128,416	\$ 15,656,317	\$ 16,360,120	4.5 %
Risk Management Reserve					
Risk Management	\$ 3,679,290	\$ 4,301,306	\$ 4,301,306	\$ 5,042,916	17.2 %
Total Risk Management Reserve	\$ 3,679,290	\$ 4,301,306	\$ 4,301,306	\$ 5,042,916	17.2 %

2020 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

	2020 Projected Revenue	2020 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
Enterprise Operating Funds				
Airport Operating Fund	\$ 1,530,451	\$ 170,631	\$ 209,389	\$ 38,758
Stormwater Operating	3,964,637	857,062	723,740	(133,322)
Transit	9,683,476	3,754,665	3,703,057	(51,608)
Refuse	7,686,732	1,181,826	1,005,227	(176,599)
Wastewater Operating	23,417,372	5,018,171	4,044,216	(973,955)
Water Operating	11,015,800	2,285,368	2,335,473	50,105
Irrigation Operating	1,910,000	967,623	950,993	(16,630)
Total Enterprise Operating Funds	\$ 59,208,468	\$ 14,235,346	\$ 12,972,095	\$ (1,263,251)
Enterprise Capital Funds				
Airport FAA	\$ 3,820,500	\$ 617,047	\$ 947,547	\$ 330,500
Stormwater Capital	1,200,000	3,794,934	1,344,934	(2,450,000)
Transit Capital Reserve	587,700	6,376,439	6,027,678	(348,761)
Wastewater Facilities Capital Rsv	1,000,000	2,883,277	1,133,277	(1,750,000)
Wastewater Construction	300,000	7,020,518	2,110,518	(4,910,000)
Water Capital	2,536,000	3,972,196	2,563,196	(1,409,000)
Wastewater Capital	1,900,000	2,672,505	972,505	(1,700,000)
Irrigation Capital	1,664,900	3,282,345	3,278,485	(3,860)
Total Enterprise Capital Funds	\$ 13,009,100	\$ 30,619,261	\$ 18,378,140	\$ (12,241,121)
Internal Service Funds				
Equipment Rental	\$ 4,837,143	\$ 642,308	\$ 835,962	\$ 193,654
Environmental Fund	45,000	202,952	30,002	(172,950)
Public Works Administration	1,240,201	396,440	44,282	(352,158)
Total Internal Service Funds	\$ 6,122,344	\$ 1,241,700	\$ 910,246	\$ (331,454)
Employee Benefit Reserves				
Unemployment Compensation	\$ 228,992	\$ 224,995	\$ 262,880	\$ 37,885
Employees Health Benefit	14,275,223	869,582	1,280,106	410,524
Workers' Compensation	1,876,449	479,112	118,147	(360,965)
Wellness/EAP Fund	100,000	62,221	95,321	33,100
Total Employee Benefit Reserves	\$ 16,480,664	\$ 1,635,910	\$ 1,756,454	\$ 120,544
Risk Management Reserve				
Risk Management	\$ 5,037,870	\$ 1,957,623	\$ 1,952,577	\$ (5,046)
Total Risk Management Reserve	\$ 5,037,870	\$ 1,957,623	\$ 1,952,577	\$ (5,046)

2020 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

	2018 Actual Expenditures	2019 Amended Budget	2019 Year-End Estimate	2020 Proposed Expenditures	2020 vs 2019 Est
Expenditures					
Debt Service					
Public Facility District					
PFD Debt Service	\$ 1,029,850	\$ 1,030,925	\$ 1,030,925	\$ 1,077,570	4.5 %
General Obligation					
Misc LTGO Bonds	10,930,676	3,535,614	3,535,614	3,668,400	3.8 %
1996 LTGO Bonds	425,265	349,070	349,070	485,973	39.2 %
Utility Bonds					
2008 Water Bond	229,167	—	—	—	n/a
2008 Wastewater Bond	390,677	415,063	415,063	412,738	(0.6)%
2004 Irrigation Bond	264,228	320,154	320,154	318,760	(0.4)%
2003 Wastewater Bond	1,126,083	1,162,400	1,162,400	1,169,200	0.6 %
Total Debt Service	\$ 14,395,946	\$ 6,813,226	\$ 6,813,226	\$ 7,132,641	4.7 %
Trust and Agency Funds					
YakCorps Agency Fund	\$ —	\$ 691,000	\$ 691,000	\$ 658,057	(4.8)%
Cemetery Trust	12,000	12,000	12,000	12,000	— %
Total Trust and Agency Funds	\$ 12,000	\$ 703,000	\$ 703,000	\$ 670,057	(4.7)%
Total City Budget	\$ 204,336,070	\$ 270,878,973	\$ 255,575,023	\$ 232,548,244	(9.0)%

2020 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

	2020 Projected Revenue	2020 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
Debt Service				
Public Facility District				
PFD Debt Service	\$ 1,078,000	\$ 161,310	\$ 161,740	\$ 430
General Obligation				
Misc LTGO Bonds	3,668,400	—	—	—
1996 LTGO Bonds	486,000	78,722	78,749	27
Utility Bonds				
2008 Water Bond	—	366,880	366,880	—
2008 Wastewater Bond	412,738	(19,519)	(19,519)	—
2004 Irrigation Bond	318,760	(24,038)	(24,038)	—
2003 Wastewater Bond	1,169,200	1,586,382	1,586,382	—
Total Debt Service	\$ 7,133,098	\$ 2,149,737	\$ 2,150,194	\$ 457
Trust and Agency Funds				
YakCorps Agency Fund	\$ 658,057	\$ (382,575)	\$ (382,575)	\$ —
Cemetery Trust	18,400	708,996	715,396	6,400
Total Trust and Agency Funds	\$ 676,457	\$ 326,421	\$ 332,821	\$ 6,400
Total City Budget	\$ 221,257,378	\$ 79,867,641	\$ 68,576,775	\$ (11,290,866)



BUDGET ORDINANCE

ORDINANCE NO. 2019-046

AN ORDINANCE adopting a budget for the City of Yakima, Washington, for the year 2020; and making appropriations for estimated expenditures.

WHEREAS, Article II, Section 9 of the City Charter requires the City Manager to have prepared and submitted to the City Council a tentative budget for the fiscal year, required by October 1 prior to the beginning of the City fiscal year (RCW 35.33.051, 35.33.055); and

WHEREAS, on or before the 30th day of September, 2019, a Preliminary Budget Summary for the City of Yakima for the year 2020 was duly filed by the Director of Finance with the City Clerk of the City of Yakima and submitted to the Yakima City Council, in accordance with applicable laws; and

WHEREAS, notice was posted and published for public hearings held on November 5 and on November 19, 2019. The City Council met and invited comment in the City Council chambers during each public hearing; 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, in accordance with applicable law (RCW 35.33.075), now, therefore,

BE IT ORDAINED BY THE CITY OF YAKIMA:

Section 1. The budget for the City of Yakima, Washington, for the year 2020 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Annual Budget - 2020," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the year 2020 the aggregate amounts listed on the attached Schedule A for each separate fund of the City. The Council hereby adopts the annual budget and further 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, 2020, upon its passage and publication as provided by law.

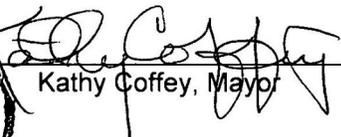
PASSED BY THE CITY COUNCIL, signed and approved this 3rd day of December, 2019.

ATTEST:



City Clerk





Kathy Coffey, Mayor

Publication Date: December 6, 2019
Effective Date: January 1, 2020

City of Yakima
Annual Budget - 2020

Schedule A

SUMMARY OF APPROPRIATIONS BY FUND

Fund/Description	2020	2020	Percent of Budget
	Projected Resources	Budget Appropriation	
001 General Fund	\$ 73,012,323	\$ 65,581,895	28.2%
003 General Fund - Criminal Justice	3,284,794	2,415,226	1.0%
612 General Fund - Firemen's Relief & Pension	2,649,661	1,176,376	0.5%
123 Economic Development	166,400	124,439	0.1%
124 Community Development	2,826,125	1,551,696	0.7%
125 Community Relations	1,463,321	747,049	0.3%
131 Parks & Recreation	5,909,290	5,531,468	2.4%
141 Streets & Traffic	8,689,292	8,661,450	3.7%
142 Arterial Street	6,068,267	6,159,978	2.6%
144 Cemetery	442,012	325,121	0.1%
150 Emergency Services	1,608,581	1,512,458	0.7%
151 Public Safety Communications	5,134,080	4,525,590	1.9%
152 Police Grants	1,646,271	427,164	0.2%
161 Downtown Yakima Impr District	272,372	194,267	0.1%
162 Trolley	31,138	9,400	—%
163 Front St Business Improvement Area	5,090	3,500	—%
170 Tourist Promotion (Conv Ctr)	2,073,123	1,697,511	0.7%
171 Capitol Theatre	520,123	481,192	0.2%
172 PFD Rev - Convention Center	1,976,880	871,000	0.4%
173 Tourist Promotion Area	730,602	660,000	0.3%
174 PFD Rev - Capitol Theatre	975,761	717,955	0.3%
272 PFD Debt Service	1,239,310	1,077,570	0.5%
281 Misc LTGO Bonds	3,668,400	3,668,400	1.6%
287 1996 LTGO Bonds	564,722	485,973	0.2%
321 C.B.D. Capital Improvement	72,557	10,000	—%
322 Capitol Theatre Construction	212,187	60,000	—%
323 Yakima Revenue Development Area	4,759,547	1,372,140	0.6%
331 Parks & Recreation Capital	470,517	151,078	0.1%
332 Fire Capital	650,056	80,000	—%
333 Law & Justice Capital	1,066,835	370,000	0.2%
342 REET 1	4,571,431	914,179	0.4%
343 REET 2	3,322,381	855,195	0.4%
344 Streets Capital	2,867,230	1,582,724	0.7%
370 Convention Center Cap Improvement	1,258,322	435,000	0.2%
392 Cumulative Reserve - Capital Impr	592,733	—	—%
421 Airport Operating	1,701,082	1,491,693	0.6%
422 Airport FAA	4,437,547	3,490,000	1.5%
441 Stormwater Operating	4,821,699	4,097,959	1.8%
442 Stormwater Capital	4,994,934	3,650,000	1.6%

City of Yakima
Annual Budget - 2020

Schedule A

SUMMARY OF APPROPRIATIONS BY FUND

Fund/Description	2020	2020	Percent of Budget
	Projected Resources	Budget Appropriation	
462 Transit Operating	13,438,141	9,735,084	4.2%
464 Transit Capital	6,964,139	936,461	0.4%
471 Refuse	8,868,558	7,863,331	3.4%
472 Wastewater Capital - Facilities	3,883,277	2,750,000	1.2%
473 Wastewater Operating	28,435,543	24,391,327	10.5%
474 Water Operating	13,301,168	10,965,694	4.7%
475 Irrigation Operating	2,877,623	1,926,629	0.8%
476 Wastewater Capital - Construction	7,320,518	5,210,000	2.2%
477 Water Capital	6,508,196	3,945,000	1.7%
478 Wastewater Capital - Projects	4,572,505	3,600,000	1.5%
479 Irrigation Capital	4,947,245	1,668,760	0.7%
481 Utility Services	1,961,722	1,961,722	0.8%
486 2008 Water Bond	366,880	—	—%
488 2008 Wastewater Bond	393,219	412,738	0.2%
491 2004 Irrigation Bond	294,722	318,760	0.1%
493 2003 Wastewater Bond	2,755,582	1,169,200	0.5%
512 Unemployment Comp	453,987	191,106	0.1%
513 Employee Health Benefit Reserve	15,144,805	13,864,700	6.0%
514 Workers' Compensation Reserve	2,355,561	2,237,414	1.0%
515 Risk Management Reserve	6,995,492	5,042,916	2.2%
516 Wellness/EAP	162,221	66,900	—%
551 Equipment Rental	5,479,451	4,643,489	2.0%
555 Environmental	247,952	217,950	0.1%
560 Public Works Administration	1,636,641	1,592,359	0.7%
632 YakCorps	275,482	658,057	0.3%
710 Cemetery Trust	727,396	12,000	—%
	<u>\$ 301,125,022</u>	<u>\$ 232,548,243</u>	



EXPENDITURES AND RESOURCES BY CATEGORY

The following pages are designed to answer questions about the budget on a city-wide basis.

In addition to the **2020 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 budget by Fund/Department with the expenditures broken down into the following classification (or type): Salaries and Wages; Personnel Benefits; Supplies; Other Services and Charges; Intergovernmental/Fund Services; Capital Outlay; Debt Service; Interfund Payments for Service; and Total Budget.

Revenues by Category - Summarizes the major types of revenues across all funds 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 - Summarizes the major types of expenditures across all funds in the current budget by General Fund and Other Funds, showing Citywide Totals by account type.

EXPENDITURES BY FUND AND CATEGORY
2020 Adopted Budget

Fund/Function Description	Salaries and Personnel			Prof Services	Intergov't /Fund Services	Capital Outlay	Debt Service	Interfund /Transfers	Total
	Wages	Benefits	Supplies						
102 City Management	\$ 347,131	\$ 91,526	\$ 4,000	\$ 54,279	\$ —	\$ —	\$ —	\$ —	\$ 496,936
109 Indigent Defense	—	—	—	1,050,000	—	—	—	—	1,050,000
110 City Council	95,100	7,814	5,000	167,876	—	—	—	—	275,790
136 Clean City Program	158,848	58,940	90,000	77,500	—	—	—	—	385,288
140 City Clerk/Records	344,132	116,330	11,400	307,185	—	—	—	—	779,047
160 Human Resources	432,012	162,662	19,500	156,565	—	—	—	—	770,739
170 Legal	1,371,981	451,398	14,000	143,326	—	—	—	—	1,980,705
180 Municipal Court	1,062,252	380,259	10,500	330,987	—	—	—	—	1,783,998
210 Planning	476,015	177,907	2,700	71,640	—	—	—	—	728,262
220 Code Admin	1,123,138	461,971	36,000	362,922	—	—	—	2,500	1,986,531
221 City Hall Facility	160,878	53,090	23,500	364,232	—	—	—	3,000	604,700
250 Economic Dev	54,293	17,488	2,500	151,609	—	—	14,158	—	240,048
310 Police	18,429,834	6,081,984	775,100	5,259,387	—	—	—	—	30,546,305
320 Fire	10,599,052	3,223,161	287,200	1,110,143	—	—	262,484	—	15,482,040
350 Information Tech	1,873,108	721,194	493,819	958,481	—	100,000	—	—	4,146,602
590 Intergovernmental	—	—	—	162,689	—	—	—	—	162,689
600 Operating Trans	—	—	—	—	—	—	—	1,879,760	1,879,760
600 Contingency	—	—	—	160,000	—	—	—	—	160,000
612 Finance	1,158,988	394,034	18,000	205,283	—	—	—	—	1,776,305
612 Firemen's Rel & Pen	—	590,470	—	585,906	—	—	—	—	1,230,483
613 State Examiner	—	—	—	130,000	—	—	—	—	130,000
681 Police Pension	—	427,697	—	439,500	—	—	—	—	867,197
653 Parking	99,103	45,776	4,000	41,307	—	87,000	—	3,000	280,186
670 Purchasing	480,808	184,969	6,650	14,357	—	—	—	—	686,784
700 Engineering	528,043	196,760	12,400	52,023	—	—	—	7,980	797,206
General Fund Total	38,794,716	13,845,430	1,816,269	12,357,197	—	187,000	276,642	1,896,240	69,227,601
131 Parks & Recreation	2,348,191	840,858	503,500	1,609,919	—	—	—	229,000	5,531,468
141 Street & Traffic	2,300,071	975,928	592,100	4,110,289	—	—	323,063	360,000	8,661,451
General Government Total	43,442,978	15,662,216	2,911,869	18,077,405	—	187,000	599,705	2,485,240	83,366,413
123 Economic Dev	—	—	—	124,439	—	—	—	—	124,439
124 Community Dev	407,672	163,496	11,000	969,529	—	—	—	—	1,551,697
125 Comm Relations	431,423	179,224	40,720	81,116	—	12,000	—	2,565	747,048
142 Arterial Street	—	—	—	60,000	—	5,872,894	227,084	—	6,159,978
144 Cemetery	153,497	65,888	31,000	74,736	—	—	—	—	325,121
150 Emergency Service	929,747	291,532	72,000	44,179	—	—	—	175,000	1,512,458
151 Public Safe Comm	2,584,223	1,153,743	49,000	618,461	—	—	120,163	—	4,525,590
152 Police Grants	246,500	39,734	21,400	119,531	—	—	—	—	427,165
161 Improve District	—	—	5,000	189,267	—	—	—	—	194,267
162 Trolley	—	—	—	9,400	—	—	—	—	9,400
163 Front St Bus Impr	—	—	—	3,500	—	—	—	—	3,500
170 Tourist Promo (C)	—	—	64,000	1,633,511	—	—	—	—	1,697,511
171 Capitol Theatre	—	—	30,400	450,792	—	—	—	—	481,192
172 PFD - Conv Center	—	—	—	15,000	—	—	—	856,000	871,000
173 Tourist Promo Area	—	—	—	660,000	—	—	—	—	660,000
174 PFD - Cap Theatre	—	—	—	14,000	—	—	—	703,955	717,955
198 Cap Theatre Res	—	—	—	—	—	—	—	—	—

EXPENDITURES BY FUND AND CATEGORY
2020 Adopted Budget

Fund/Function Description	Salaries	Personnel Benefits	Supplies	Prof Services	Intergov't	Capital Outlay	Debt Service	Interfund /Transfers	Total
	and Wages				/Fund Services				
221 L.I.D. Guaranty	—	—	—	—	—	—	—	—	—
272 PFD Debt Service	—	—	—	—	—	—	1,077,570	—	1,077,570
281 Misc LTGO Bonds	—	—	—	—	—	—	3,668,400	—	3,668,400
287 1996 LTGO Bonds	—	—	—	—	—	—	485,973	—	485,973
321 C.B.D. Capital Impr	—	—	—	10,000	—	—	—	—	10,000
322 Cap Theatre Const	—	—	—	—	—	60,000	—	—	60,000
323 Yakima Rev Dev	—	—	—	150	—	1,000,000	—	371,990	1,372,140
331 Parks & Rec Cap	—	—	—	—	—	151,078	—	—	151,078
332 Fire Capital	—	—	30,000	50,000	—	—	—	—	80,000
333 Law & Justice Cap	—	—	265,000	30,000	—	75,000	—	—	370,000
342 REET 1	—	—	—	—	—	210,000	84,448	619,731	914,179
343 REET 2	—	—	350,000	—	—	—	172,530	332,665	855,195
344 Street Capital	—	—	—	500,000	—	1,082,724	—	—	1,582,724
370 Conv Center Cap	—	—	80,000	235,000	—	120,000	—	—	435,000
392 Cum Rsv Cap Impr	—	—	—	—	—	—	—	—	—
421 Airport Operating	685,501	261,309	90,000	344,883	—	110,000	—	—	1,491,693
422 Airport FAA	—	—	—	—	—	3,490,000	—	—	3,490,000
441 Stormwater Oper	694,140	292,668	72,000	1,764,151	—	15,000	—	1,260,000	4,097,959
442 Stormwater Capital	—	—	—	525,000	—	3,125,000	—	—	3,650,000
462 Transit Operating	3,314,743	1,722,118	715,050	3,983,173	—	—	—	—	9,735,084
464 Transit Capital	—	—	—	—	—	936,461	—	—	936,461
471 Refuse	1,375,844	602,856	379,804	4,787,327	—	—	—	717,500	7,863,331
472 WW Cap Facilities	—	—	—	1,250,000	—	1,500,000	—	—	2,750,000
473 WW Operating	4,848,009	2,002,702	1,058,300	10,590,786	—	175,000	772,665	4,943,866	24,391,328
474 Water Operating	2,187,271	929,727	524,800	5,343,278	—	225,000	799,497	956,121	10,965,694
475 Irrigation Oper	568,283	247,320	90,600	975,426	—	—	—	45,000	1,926,629
476 WW Capital Const	—	—	—	360,000	—	4,850,000	—	—	5,210,000
477 Water Capital	—	—	—	20,000	—	3,925,000	—	—	3,945,000
478 WW Cap Projects	—	—	—	600,000	—	3,000,000	—	—	3,600,000
479 Irrigation Capital	—	—	—	—	—	1,350,000	—	318,760	1,668,760
481 Utility Services	918,884	404,809	11,850	621,180	—	—	—	5,000	1,961,723
486 2008 Water Bond	—	—	—	—	—	—	—	—	—
488 2008 WW Bond	—	—	—	—	—	—	412,738	—	412,738
491 2004 Irrigation Bond	—	—	—	—	—	—	318,760	—	318,760
493 2003 WW Bond	—	—	—	—	—	—	1,169,200	—	1,169,200
512 Unemployment	57,979	120,953	—	12,174	—	—	—	—	191,106
513 Health Benefit	144,616	12,017,282	7,000	1,695,802	—	—	—	—	13,864,700
514 Workers' Comp	126,490	1,669,149	6,800	434,975	—	—	—	—	2,237,414
515 Risk Management	613,706	189,206	7,500	4,232,504	—	—	—	—	5,042,916
516 Wellness/EAP	—	—	6,900	60,000	—	—	—	—	66,900
551 Equipment Rental	930,322	401,781	1,406,000	247,520	—	1,646,000	—	11,866	4,643,489
555 Environmental	—	—	500	122,450	—	95,000	—	—	217,950
560 PW Admin	522,473	214,351	47,700	432,835	—	360,000	—	15,000	1,592,359
632 YakCorps	—	—	—	658,057	—	—	—	—	658,057
710 Cemetery Trust	—	—	—	—	—	—	—	12,000	12,000
Total City Budget	\$65,184,301	\$38,632,064	\$8,386,193	\$63,031,537	\$ —	\$33,573,157	\$ 9,908,733	\$13,832,259	\$232,548,244

REVENUES BY CATEGORY
2020 Adopted Budget

	General Fund	Other Funds	Total Revenue
310 Taxes			
311 General Property Taxes	\$ 10,606,500	\$ 10,991,910	\$ 21,598,410
313 Retail Sales and Taxes	22,256,701	9,469,992	31,726,693
314 Utility Taxes	8,725,821	—	8,725,821
316 Business Taxes	10,416,099	758,500	11,174,599
317 Excise Taxes	1,080,000	4,773,000	5,853,000
318 Other Operating Assessments	—	660,000	660,000
Total	<u>53,085,121</u>	<u>26,653,402</u>	<u>79,738,523</u>
320 Licenses and Permits			
321 Business Licenses and Permits	595,000	—	595,000
322 Non-business Licenses and Permit	1,310,970	1,380,000	2,690,970
Total	<u>1,905,970</u>	<u>1,380,000</u>	<u>3,285,970</u>
330 Intergovernmental Revenues			
331 Federal Grants - Direct	170,066	3,754,283	3,924,349
332 Federal Entitlements	—	202,000	202,000
333 Federal Grants - Indirect	19,500	1,250,000	1,269,500
334 State Grants	163,500	7,588,030	7,751,530
336 In Lieu and Impact Payments	2,177,758	2,243,830	4,421,588
337 Grants from Local Units	5,918	786,000	791,918
338 Intergovernmental Revenues	1,138,700	6,621,998	7,760,698
339 ARRA Grants	—	—	—
Total	<u>3,675,442</u>	<u>22,446,141</u>	<u>26,121,583</u>
340 Charges for Services			
341 General Government	528,300	386,700	915,000
342 Security of Persons and Property	2,381,962	130,970	2,512,932
343 Physical Environment	48,000	42,919,906	42,967,906
344 Transportation	—	1,531,486	1,531,486
345 Economic Environment	735,500	20,600	756,100
347 Culture and Recreation	—	871,950	871,950
348 Internal Service Fund Sales and Services	—	3,663,053	3,663,053
349 Other Interfund/Department Charges	4,020,579	2,633,359	6,653,938
Total	<u>7,714,341</u>	<u>52,158,024</u>	<u>59,872,365</u>

REVENUES BY CATEGORY
2020 Adopted Budget

	General Fund	Other Funds	Total Revenue
350 Fines and Forfeits			
353 Traffic Infraction Penalties	1,321,000	—	1,321,000
354 Parking Infraction Penalties	100,500	—	100,500
355 Criminal Traffic Misdemeanors	191,000	—	191,000
356 Criminal Non-traffic Penalties	85,000	—	85,000
357 Criminal Cost Recoupments	114,500	—	114,500
359 Non-court Fines Forfeitures	—	100,000	100,000
Total	<u>1,812,000</u>	<u>100,000</u>	<u>1,912,000</u>
360 Miscellaneous Revenues			
361 Interest Earnings	1,136,800	578,041	1,714,841
362 Rents and Royalties	15,750	1,840,440	1,856,190
363 Penalty and Interest Assessments	—	60,000	60,000
365 Internal Service Fund	—	7,400,261	7,400,261
366 Trust and Other Interfund/Dept	—	14,291,365	14,291,365
367 Contributions - Private Source	800	137,300	138,100
368 Assessment Revenue	—	4,437,437	4,437,437
369 Other Miscellaneous Revenue	53,200	2,493,999	2,547,199
Total	<u>1,206,550</u>	<u>31,238,843</u>	<u>32,445,393</u>
370 Proprietary/ Trust Gains (losses) & Other Income			
379 Capital Contributions-Others	—	1,088,177	1,088,177
Total	<u>—</u>	<u>1,088,177</u>	<u>1,088,177</u>
390 Other Financing Sources			
391 Proceeds of General L/T Debt	—	4,140,000	4,140,000
395 Proceeds of General Fixed Assets	300,000	197,500	497,500
397 Operating Transfers-In	—	12,071,868	12,071,868
398 Insurance Recoveries	—	84,000	84,000
Total	<u>300,000</u>	<u>16,493,368</u>	<u>16,793,368</u>
Total Estimated Revenue	69,699,424	151,557,955	221,257,379
Estimated Beginning Fund Balance (Reserve)	9,247,355	70,620,286	79,867,641
Total Estimated Resources	<u>\$ 78,946,779</u>	<u>\$ 222,178,241</u>	<u>\$ 301,125,020</u>

EXPENDITURES BY CATEGORY
2020 Adopted Budget

	General Fund	Other Funds	Total Expenditure
100 Salaries and Wages			
11 Salaries and Wages	\$ 35,621,087	\$ 24,282,372	\$ 59,903,459
12 Overtime	1,695,950	1,060,997	2,756,947
13 Special Pay/Shift Differential	877,707	574,650	1,452,357
14 Retirement/Termination Cashout	599,973	471,565	1,071,538
Total	<u>38,794,717</u>	<u>26,389,584</u>	<u>65,184,301</u>
200 Personnel Benefits			
21 Social Security	1,279,584	1,776,944	3,056,528
22 Retirement	2,839,949	2,935,872	5,775,821
23 Industrial Insurance	988,790	2,258,564	3,247,354
24 Life Insurance	120,851	96,330	217,181
25 Medical Insurance	6,582,377	16,168,791	22,751,168
26 Dental Insurance	488,815	1,234,163	1,722,978
27 Unemployment Compensation	192,450	233,663	426,113
28 Miscellaneous (i.e. uniforms)	334,450	82,308	416,758
29 Pensions and Death Benefits	1,018,167	—	1,018,167
Total	<u>13,845,433</u>	<u>24,786,635</u>	<u>38,632,068</u>
300 Supplies			
31 Office and Operating Supplies	697,100	3,061,203	3,758,303
32 Fuel Consumed	400,850	1,217,246	1,618,096
34 Items Purchased for Resale or Inventory	—	1,439,000	1,439,000
35 Small Tools and Equipment	718,319	852,475	1,570,794
Total	<u>1,816,269</u>	<u>6,569,924</u>	<u>8,386,193</u>
400 Other Services and Charges			
41 Professional Services	6,761,604	18,726,188	25,487,792
42 Communications	415,281	434,395	849,676
43 Transportation/Training	197,255	131,004	328,259
44 Taxes and Assessments	100	9,921,418	9,921,518
45 Operating Rentals & Leases	87,656	817,935	905,591
46 Insurance	—	2,564,995	2,564,995
47 Public Utility Services	424,321	4,914,421	5,338,742
48 Repairs and Maintenance	1,164,191	8,683,433	9,847,624
49 Miscellaneous	3,306,788	4,480,550	7,787,338
Total	<u>12,357,196</u>	<u>50,674,339</u>	<u>63,031,535</u>

EXPENDITURES BY CATEGORY
2020 Adopted Budget

	<u>General</u> <u>Fund</u>	<u>Other</u> <u>Funds</u>	<u>Total</u> <u>Expenditure</u>
600 Capital Outlays			
62 Buildings	—	550,000	550,000
63 Improvements Other Than Buildings	—	2,136,078	2,136,078
64 Machinery and Equipment	187,000	4,249,461	4,436,461
65 Construction Projects	—	26,450,618	26,450,618
Total	<u>187,000</u>	<u>33,386,157</u>	<u>33,573,157</u>
700 Debt Service - Principal			
71 Debt Service-G.O. Bonds-Principal	—	3,089,284	3,089,284
72 Debt Service-Revenue Bonds-Principal	—	1,460,000	1,460,000
73 Debt Service-Capital Lease-Principal	214,378	233,254	447,632
74 Intergovernmental Loans	9,192	1,854,182	1,863,374
75 Debt Service-LID Assessment-Principal	—	70,000	70,000
Total	<u>223,570</u>	<u>6,706,720</u>	<u>6,930,290</u>
800 Debt Service - Interest			
82 Debt Service-Interest-Interfund Debt	—	50,163	50,163
83 Debt Service-External LTD Interest	53,071	2,875,206	2,928,277
Total	<u>53,071</u>	<u>2,925,369</u>	<u>2,978,440</u>
			—
Transfers Out			
0055 Transfers Out	1,879,760	10,192,107	12,071,867
0092 Vehicle Replacement	16,480	1,743,912	1,760,392
Total	<u>1,896,240</u>	<u>11,936,019</u>	<u>13,832,259</u>
Total Expenditures	<u>\$ 69,173,496</u>	<u>\$ 163,374,747</u>	<u>\$ 232,548,243</u>



REVENUE SUMMARY

As each of us understand in our personal lives, budgeting begins with an understanding of incoming revenues. The City has over fifty revenues, each with underlying dynamics to be considered. Finance staff begins tracking and forecasting 2020 revenues as soon as actual January revenues are received each year.

Revenue Projections

Sources used in preparing revenue projections include:

- Analysis of ten-year trends, consumer price index, population and other demographic factors, and an awareness of current events within our city.
- Economic trends as reported from many sources along with an awareness of current business health within our own city.
- Forecast data.
- Economic and fiscal trends provided by the Municipal Research and Services Center (MRSC).
- Communication with our revenue process partners, such as the Yakima County Tax Assessor and the City's franchise tax-paying utility providers.

Ultimately, the revenue projections in the budget reflect staff's judgment about how the local economy will perform over the next several years and how it will affect the City's key revenues.

Goal Setting Process for 2020

Major city goals represent the most important and the highest priority goals for the City to accomplish and therefore should be reflected in the budgetary decisions resulting in the 2020 budget. In general, this category represents the continuation or refinement of existing goals. These are "must-fund" objectives, even if they require multi-year processes.

General revenue management - guiding principles:

- The city will seek to maintain a diversified and stable revenue base to protect from short-term fluctuations and from cyclical economic downturns.
- The city will make all current expenditures from current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.
- Every fund in the City's accounting system exists for a reason; the purpose for every fund's segregation out of the general fund is to dedicate spending for restricted revenues.

REVENUE

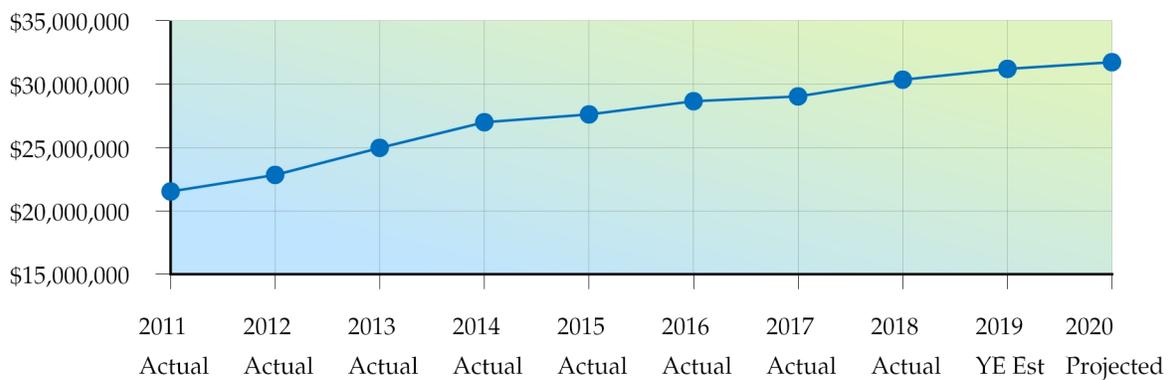
Sales Tax (Single Largest Revenue Source for General Fund)

- **General Sales Tax** - Of the 8.2% sales and use tax collected within the City, the City of Yakima receives only 0.85% (or about 10.4% of the total) in general Sales Tax revenue. The General Government Funds receive the full amount of the City's share of general sales tax revenues. (Note: the City also receives 0.3% sales tax revenues which are restricted for transit purposes and a portion of the 0.4% sales tax revenues which are restricted for criminal justice purposes. The State receives 6.5% and Yakima County receives .15% of the remainder. The City of Yakima receives a 3.0% Lodging Tax credit from the State.

- **0.1% Criminal Justice Sales Tax** - A special 0.1% Criminal Justice Sales Tax was originally approved by the voters of Yakima County in the November, 1992, General Election and became effective January 1, 1993. The State allocates this 0.1% criminal justice sales tax revenue between the City and the County, based on a predefined formula. This revenue is restricted to providing criminal justice related services and is allocated based on operating vs. capital needs. This tax revenue is generally affected by the same regional economic factors that affect the General Sales Tax revenue.
- **0.3% Criminal Justice Sales Tax** - Another special sales tax of 0.3% dedicated to Criminal Justice expenditures was originally approved by the Yakima County voters in November, 2004, and took effect on April 1st of 2005. (This tax was renewed for another 6 years on the November, 2015 election for 2017-2022.) The tax is on sales inside the County only and the proceeds are divided between the County and Cities on a predefined formula under which the County receives 60% and all cities within the County share the remaining 40%.

Sales tax provides 31.9% of all General Fund revenue, and 13.9% of total government revenue in the 2020 budget.

SALES TAX

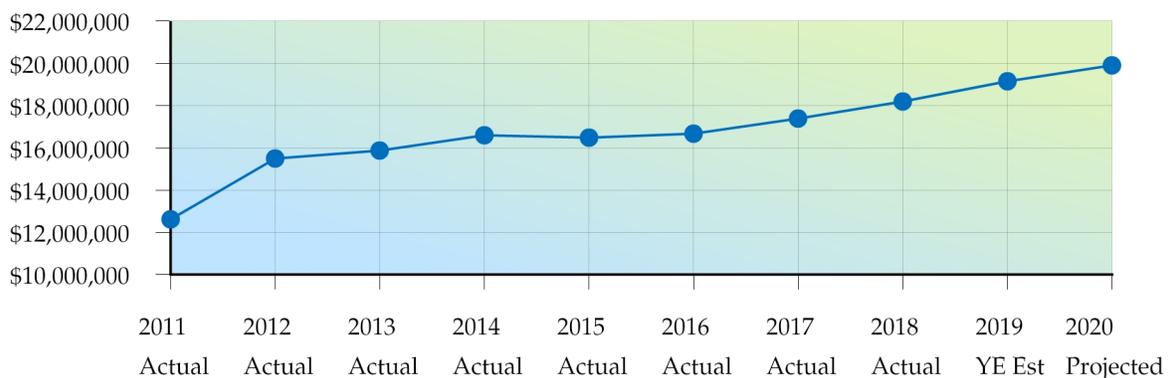


Utility and Franchise Taxes

These revenues are largely a function of weather conditions and utility rates in the Valley. Utility taxes are the only major revenue source historically keeping pace with the rate of inflation, primarily because of rate increases implemented by utility providers.

Utility and Franchise taxes are collectively the second largest category of General Fund revenues, comprising 27.5% of 2020 projected revenue and 9.0% of total government revenue.

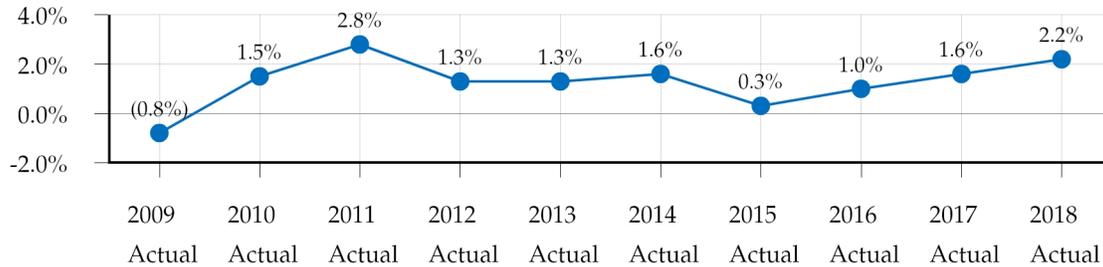
UTILITY AND FRANCHISE TAXES



Property Tax

State law allows the City to impose the lesser of the rate of inflation (as measured by the Implicit Price Deflator (IPD)) or 1% above the prior year levy, plus levies for new construction and annexations. State law also allows the City to increase the levy by more than 1% if approved by the majority of voters. State law allows an agency to levy up to the 1% maximum if City Council establishes substantial need by a super-majority (i.e. 5-2) vote.

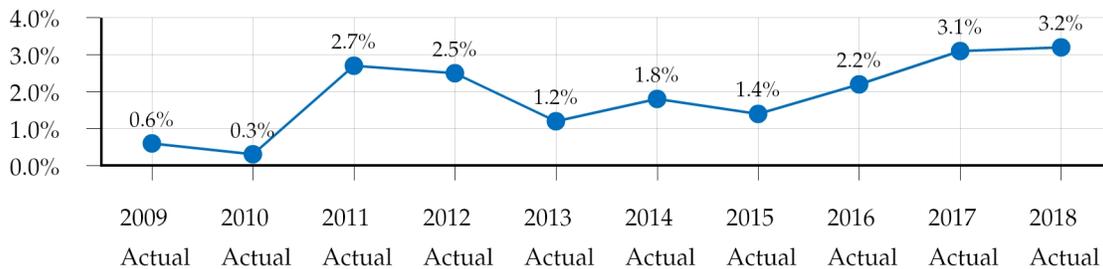
HISTORICAL IMPLICIT PRICE DEFLATOR (MRSC)



State limit property tax levy statutes limit the change in the dollars levied (1% would generate about \$194,000 for 2020) - but do not limit growth in assessed value. Stated differently, the 1% limit affects the total dollars levied, and assessed valuation is used to allocate the levy ratably among the property owners.

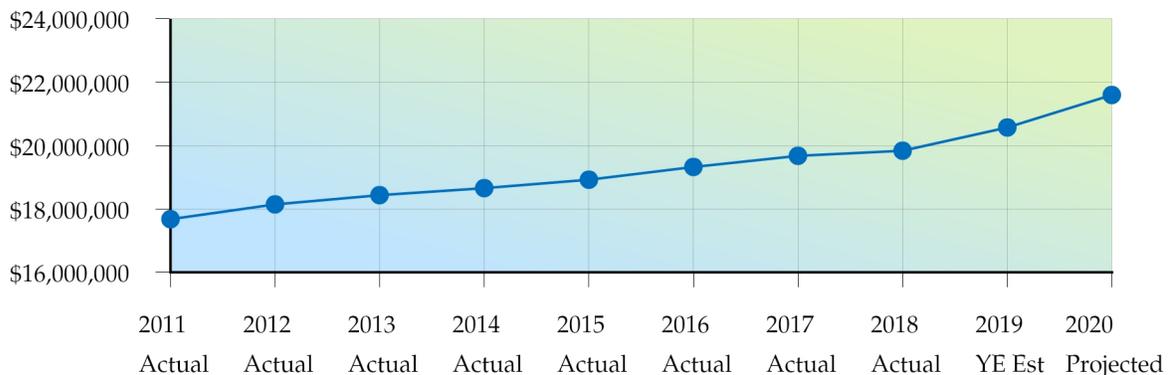
Since most consumer activity (i.e., wages, equipment, etc.) is more closely tied to the Consumer Price Index (CPI), and the CPI is greater than 1% in almost all years (see chart below), the future effect of 1% or less growth in Property Tax is slowly reducing the percentage of revenue the City receives from this primary General Government revenue source.

HISTORICAL SEATTLE CPI-U (MRSC)



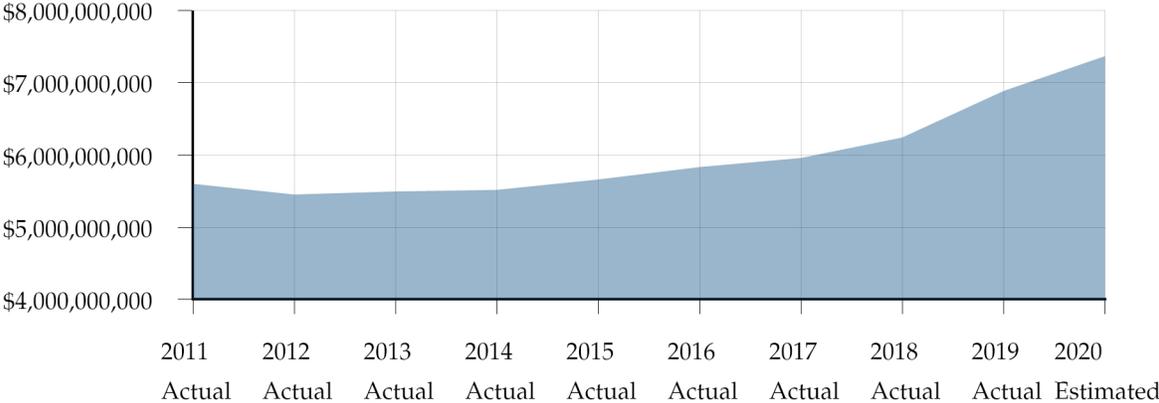
Property tax provides 15.2% of all General Fund revenue, and 9.8% of total government revenue in the 2020 budget.

PROPERTY TAX



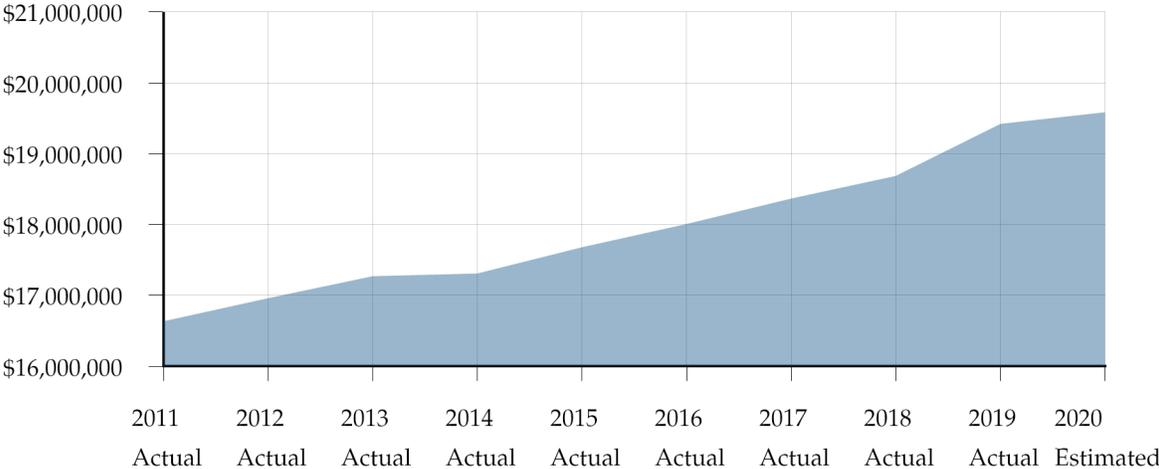
Property Tax revenue is primary funding source for the City. Washington's "budget-based" property tax structure is complicated. The City establishes the dollar amount levy, subject to several restrictions. The County Assessor calculates the levy rate based on total assessed valuation. The following Property Value chart shows the historical trend of total city property valuation. It is important to know that the City's general fund levy is subject to a 1% annual cap (a levy lid), excluding new construction and annexation but the valuation itself is purely an assessed value of the true and fair value (market value).

**CITY OF YAKIMA
PROPERTY VALUES**



The following chart is a historical trend of the total dollar amount levy in past years, as well as the current 2020 forecast. It is important to know that the city establishes its desired levy amount based on budget need subject to statutory limits, and the levy rate itself is strictly the resulting mathematical relationship between the valuation and the levy amount.

**CITY OF YAKIMA
ORIGINAL LEVY AMOUNTS - PROPERTY TAX**

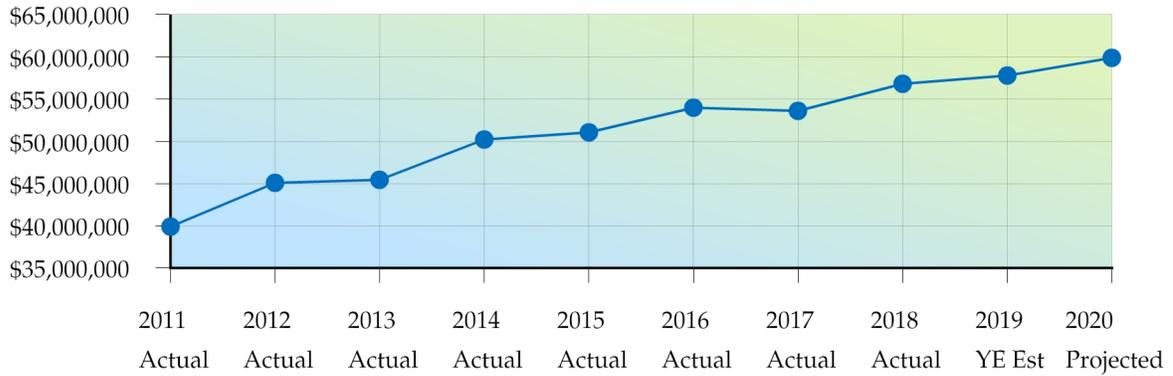


Charges for Services

This revenue category mainly consists of revenues from the sale of services such as water, wastewater, refuse, irrigation, transit and fire services, concessions and interfund services.

The Charges for Services category provides 11.1% of all General Fund revenue, and is the top revenue for total government in the 2020 budget at 27.1% of total revenue.

CHARGES FOR SERVICES

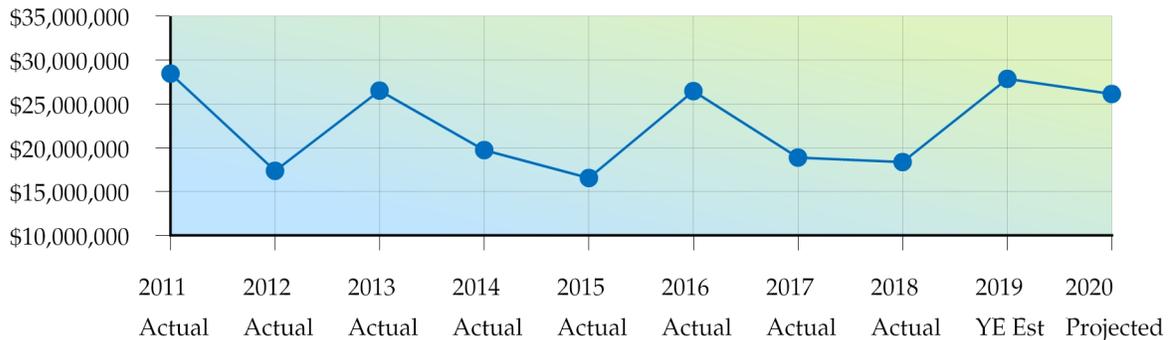


Intergovernmental Revenues

This category includes revenue received from other Government units, including Federal grants and entitlements, State and local grants and other intergovernmental resources. This category can fluctuate significantly due to the timing of the payments and the completion of major projects paid for by grants.

Intergovernmental revenue accounts for 5.3% of General Fund revenue, and 11.8% of total government revenue in the 2020 Projected Budget.

INTERGOVERNMENTAL REVENUE



Other Taxes and Assessments

This category includes excise taxes and other operating assessments, and includes Transit, Hotel/Motel, Real Estate Excise, Gambling and Transportation Benefit District Taxes.

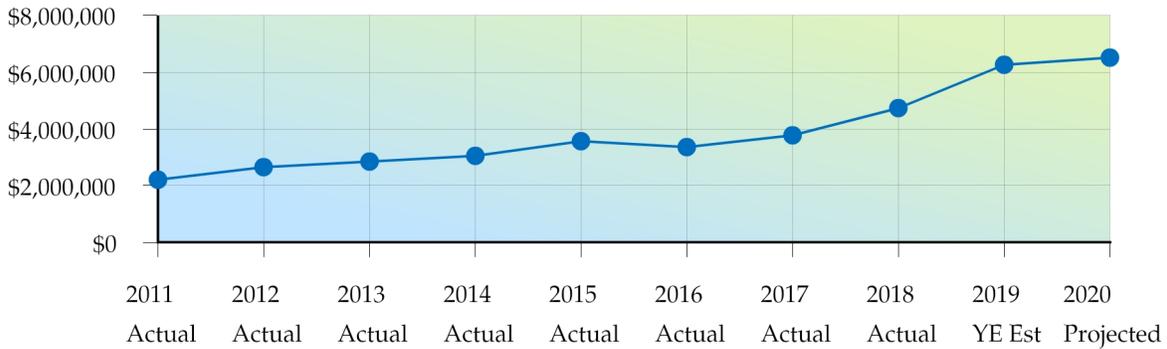
Real Estate Excise Taxes (REET) depend on the volume and value of real estate sales, and therefore fluctuate with economic cycles. REET is a restricted funding source that has two components which may be only used for statutorily-defined purposes, primarily capital facilities and authorized transportation, water/storm/sewer and park capital projects.

Lodging (hotel/motel) tax is a restricted revenue, dedicated by statute to expenditures that further local tourism activities. The basic 2% lodging tax is supplemented by a share of state-shared lodging tax that currently totals 5%. Tourism Promotion Area (TPA) fees consists of a \$2 per room per night and are restricted to expenditure that increases the tourism and convention business. The budget for 2020 is lower than 2017 and 2018 but higher than forecast in 2019 according to cyclical economic trends.

Transportation Benefit District (TBD) revenue commenced in August, 2018 and is forecast for its first full year in 2019 as a basis for the 2020 budget. This revenue is restricted to construction, maintenance and operational transportation improvements. The 2020 Budget is forecasted level with actual and projected 2019 monthly receipts. This revenue accounts for the major increases from 2018 -2020 in the chart below.

Other taxes provide 1.5% of all General Fund revenue, and 12.9% of total government revenue in the 2020 budget.

OTHER TAXES AND ASSESSMENTS

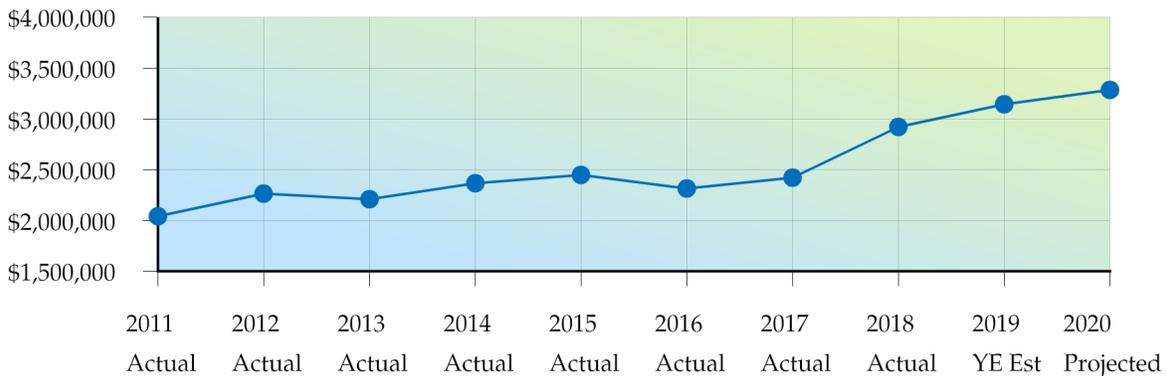


Licenses and Permits

This category includes business licenses, building permits, dog licenses, gambling taxes and wastewater pretreatment and permits. All permit revenues increased in 2018 and are currently forecast to increase based on current actuals.

Other Taxes revenue accounts for 2.7% of General Fund revenue, and 1.5% of total government revenue in the 2020 Projected Budget.

LICENSES AND PERMITS



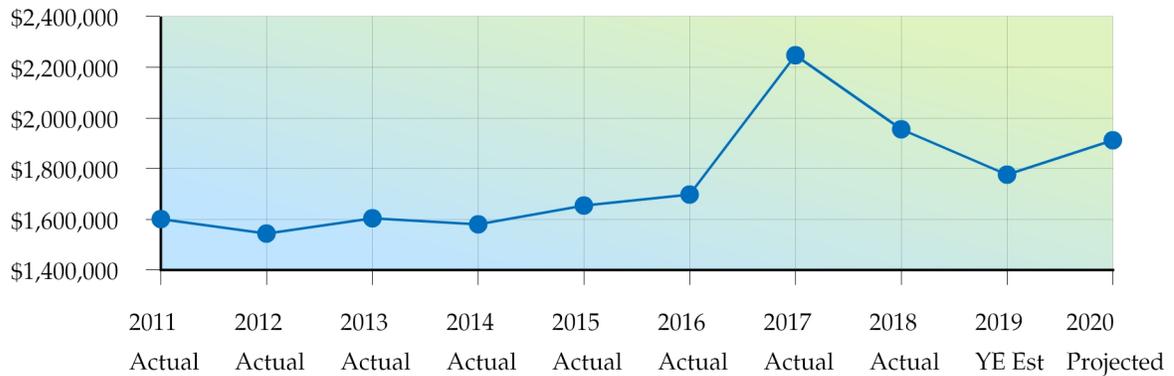
Fines & Forfeitures, Transfers & Miscellaneous

Fines & Forfeitures come primarily from criminal fines and noncriminal penalties, assessed in the City of Yakima's Municipal Court, and parking violations.

Parking revenue is budgeted substantially down from prior years due to recent court activity limiting enforcement of time-limit violations and due to increased staff time committed to citizen response.

Fines and Forfeitures provide 2.6% of all General Fund revenue, and 0.9% of total government revenue in the 2020 budget.

FINES & FORFEITURES

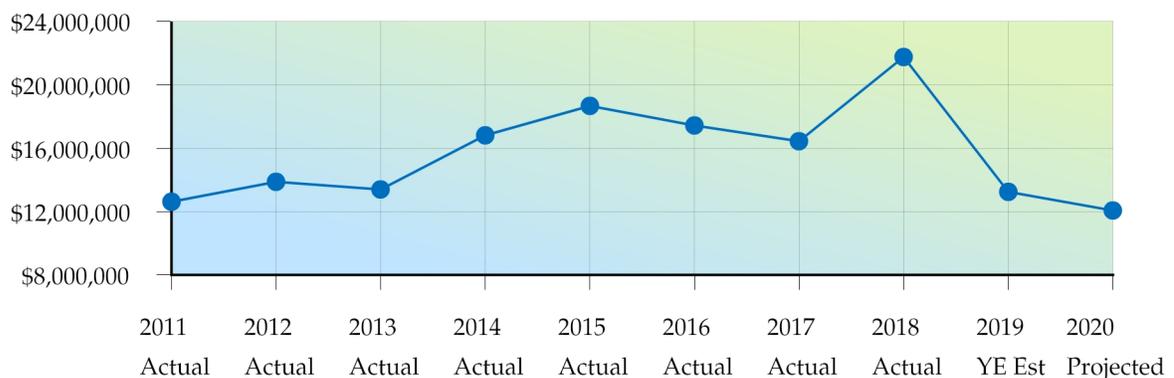


Transfers

Transfers set forth in the Budget are typically to accomplish the measured allocation of revenues and expenditures appropriate to the service delivery in each fund. There are many appropriate transfer mechanisms intended to efficiently and effectively account for complex arrangements. For example, all funds are supported by administrative departments such as Accounting, Human Resources, Information Technology and general City Management. Transfers are intended to eliminate the time-intensive alternative of every administrative time sheet and invoice being split into a high number of small amounts.

Any short-term transfers between funds for operating purposes within the year are not operating revenues. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings. Interfund borrowings that are not repayable within the year must be more formally planned and communicated. The most common use of interfund borrowing is for grant programs such as a Community Development Block Grant, where costs are incurred before reimbursement is received, and is therefore merely a short-term cash flow device.

TRANSFERS

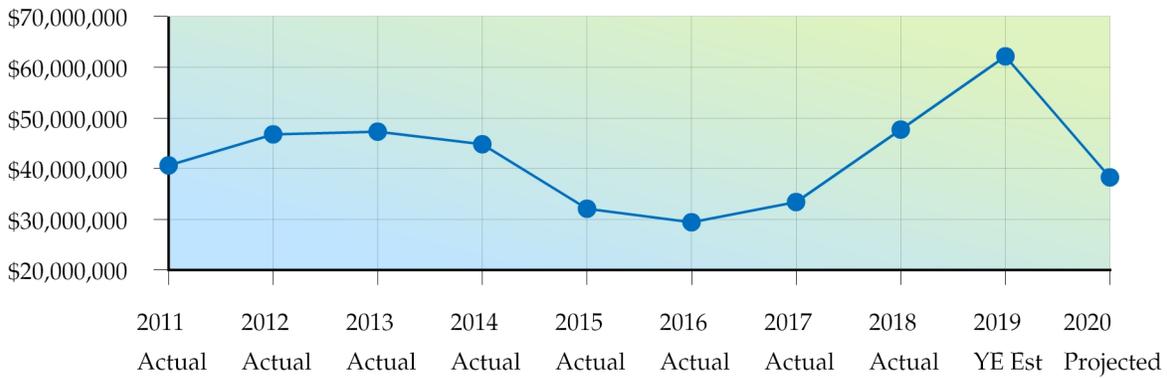


Miscellaneous Revenue

Included in miscellaneous revenues are interfund benefit contributions, interest earnings, rents, assessments, sale of fixed assets, proceeds from long-term debt and other miscellaneous revenues. Significant spikes in this chart are generally due to the timing of bond proceeds.

Miscellaneous Revenues account for 2.2% of General Fund revenue, and 17.3% of total government revenue in the 2020 Projected Budget.

MISCELLANEOUS REVENUE



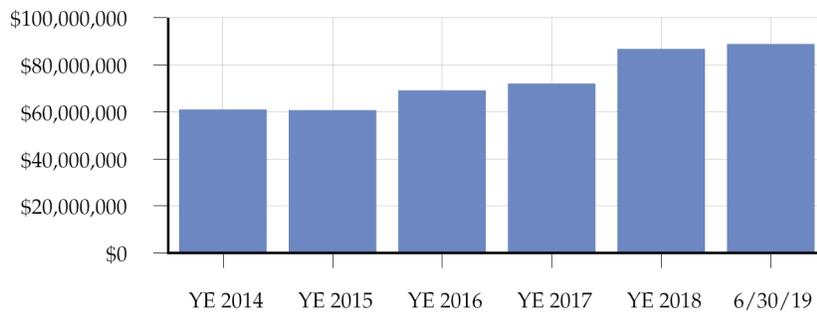
Cash & Investments

Interest revenue on the city's reserves is a function of execution on the City's investment policy. It is the policy of the City of Yakima to invest public funds in a manner that, giving first regard to safety, suitability and liquidity, will maximize long-term yield in conformance with State Statute, Federal Regulations and City Charter.

As a current over-all indicator, the 5-year historic city-wide cash and investments balance trend, inclusive of all funds, showed June 2019 at \$89.0 million; May reached an all-time high \$92.9 million. While each month is best compared to the same month in previous years to account for seasonality and other annual events and a mid-year milestone doesn't compare well to prior year-end balances, 2019 cash levels have consistently improved over prior year.

The following graph incorporates only the city's primary bank and investment accounts to enable comparison to prior and future periods.

CASH AND INVESTMENT HISTORY



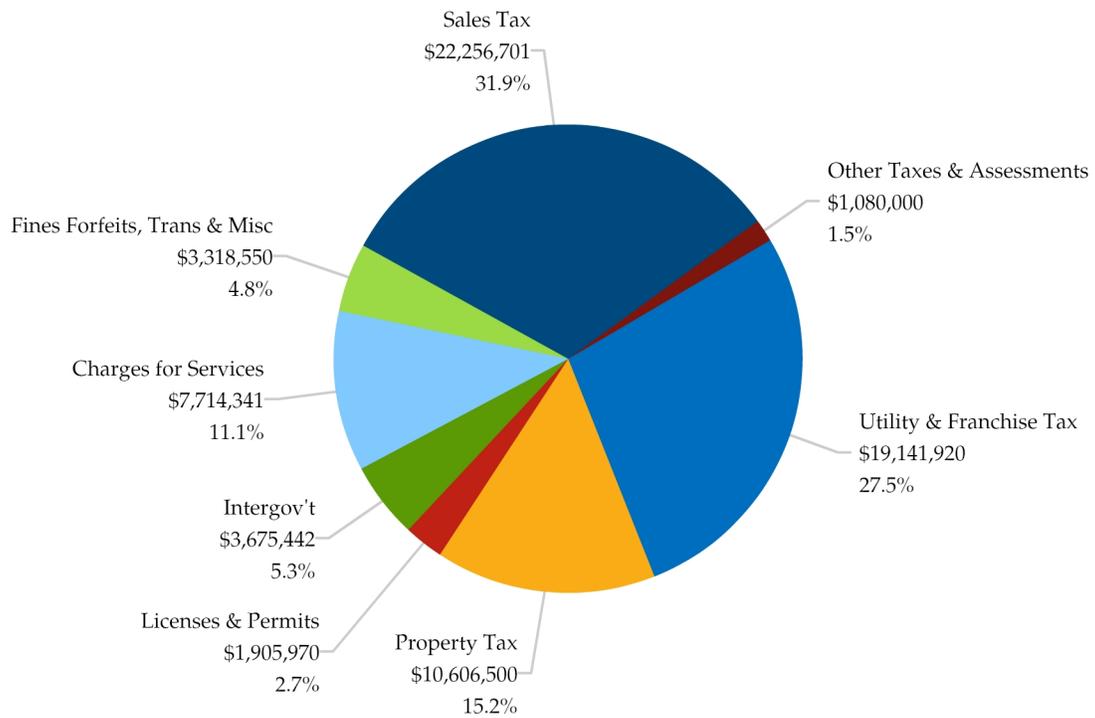
REVENUE TRENDS - OVERVIEW

Total City of Yakima revenue grew by about \$25.8 million or 13.1% from 2017 to 2018. For 2019, the year-end estimate of \$243.1 million shows a growth of \$20.5 million or 9.2% - mainly due to the proposed bond proceeds for the mill site and Convention Center expansion. These projects, as with all capital expenditures, will be rolled forward into 2020 if not completed in 2019. The current projected revenue for 2020 is \$221.3 million, a \$21.9 million or 9.0% decrease from the year-end estimate.

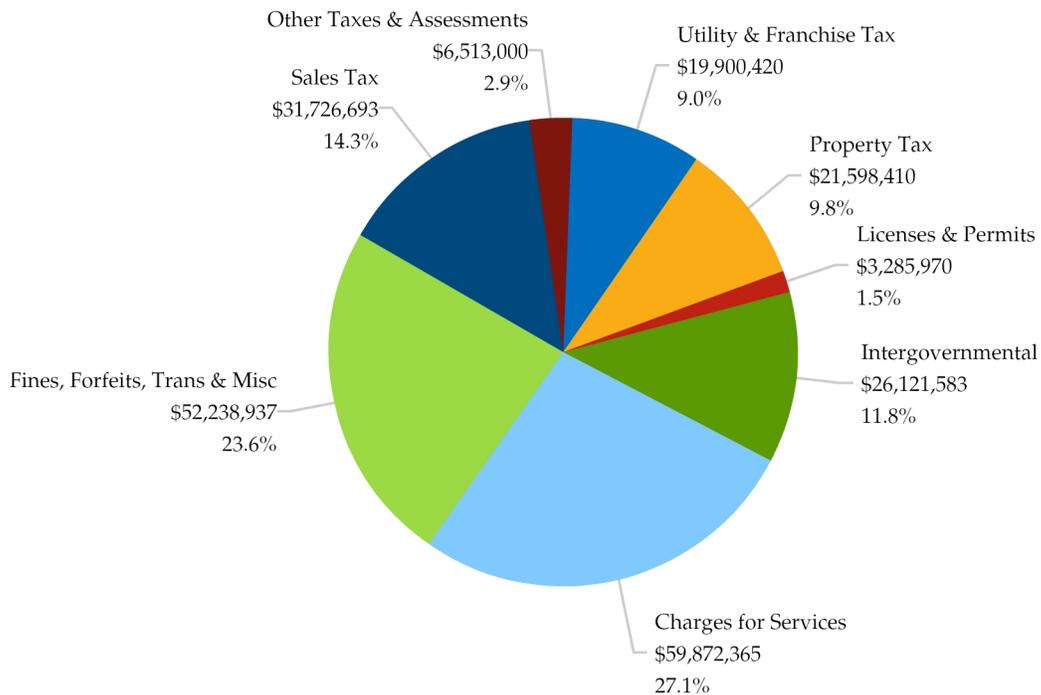
BUDGET BY SOURCE

The following charts shows revenue broken up by source, for both the General Fund and Citywide.

2020 GENERAL FUND REVENUE BUDGET BY SOURCE



2020 CITYWIDE REVENUE BUDGET BY SOURCE





DEBT SUMMARY

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

This information includes 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 tables and associated graphs, and show when bond 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:

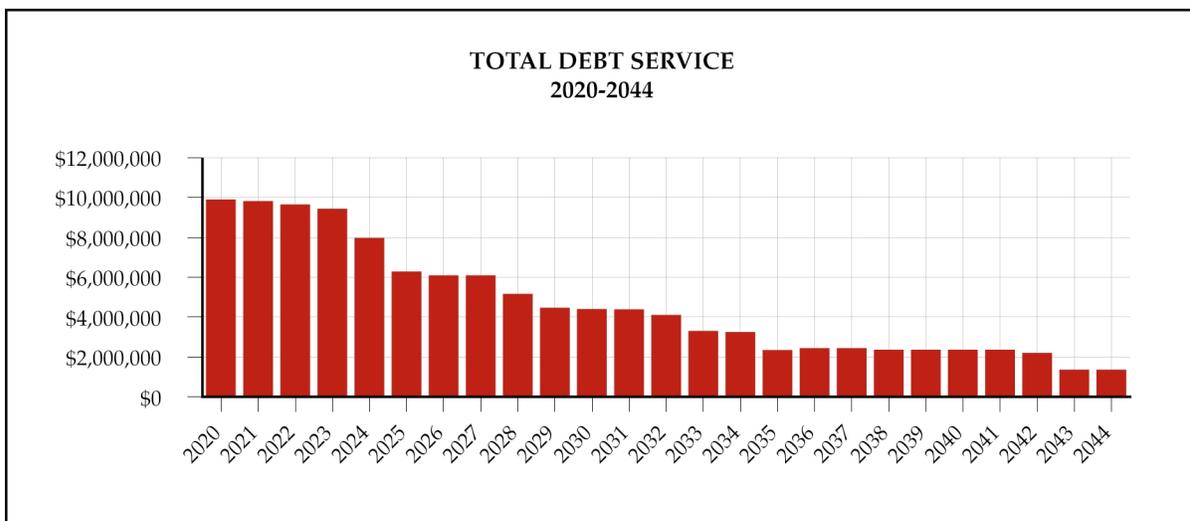
- Provide a single overview of the city’s debt across all funds and funding sources
- Clearly identify when debt will be extinguished and when decision opportunities will arise to contemplate how the city will best be served by further debt or not
- To provide long-term planning to coincide with the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

The two points in time this tool is most useful for City Council decision-making are 1) during the annual strategic planning and budgeting process, and 2) when specific debt issues are brought for review and approval to issue.

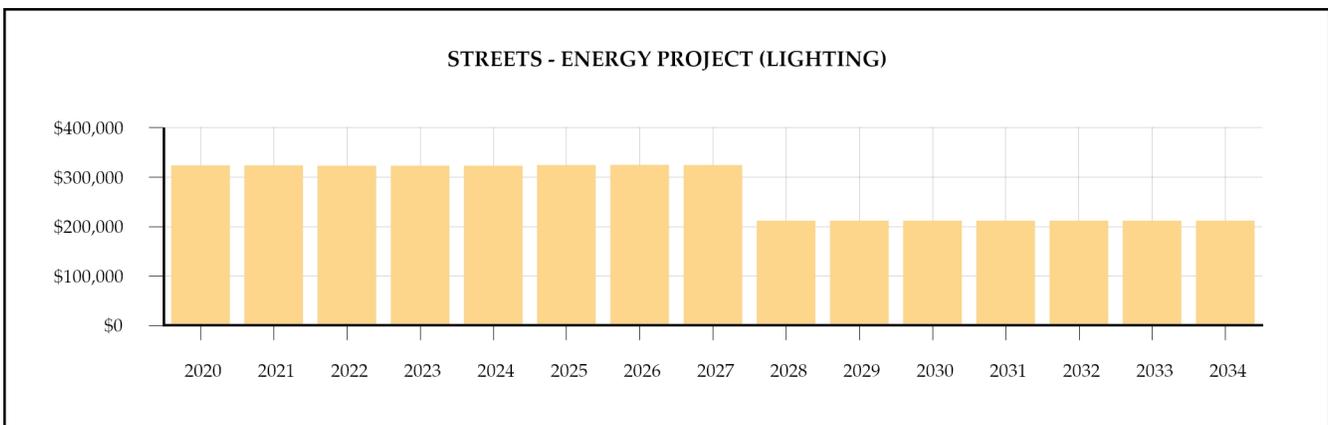
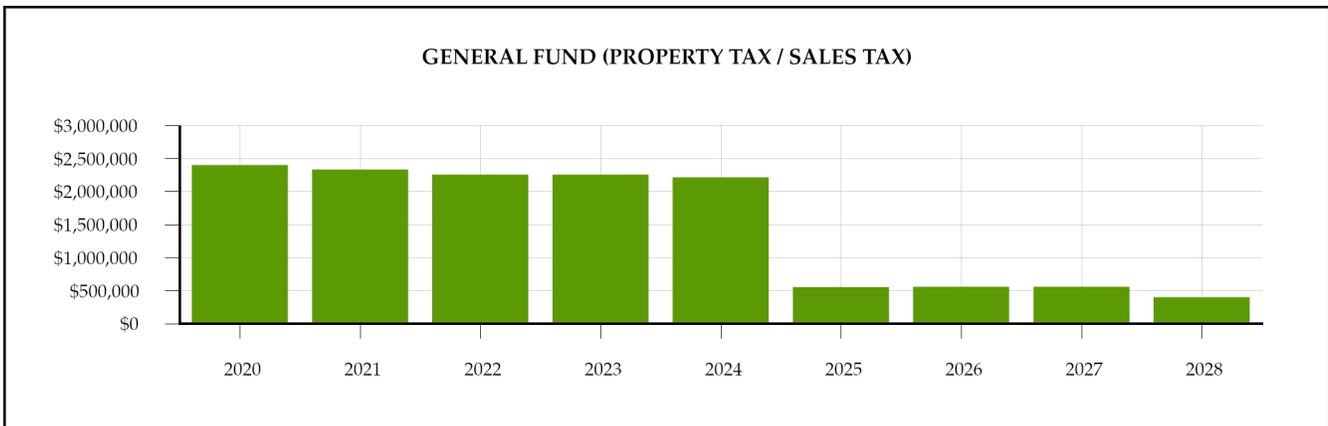
State law provides that debt cannot be incurred in excess of the following percentages of the value of the taxable property of the City. The 2019 assessed valuation was \$6,901,338,691. At this valuation, the general purpose debt limit is \$172,533,467. Total debt for the City of Yakima is projected to be \$116,049,026 in 2020, well below the legal debt percentage.

LEGAL DEBT PERCENTAGE

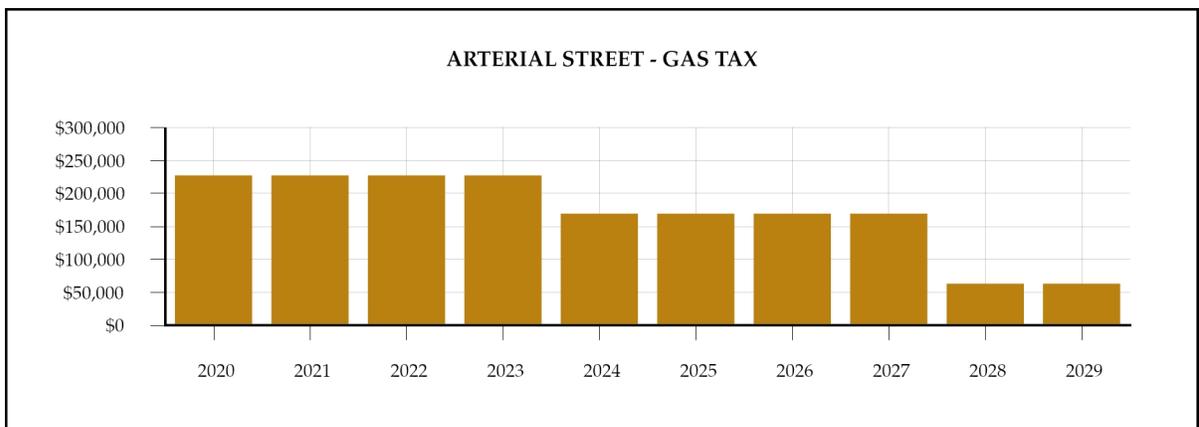
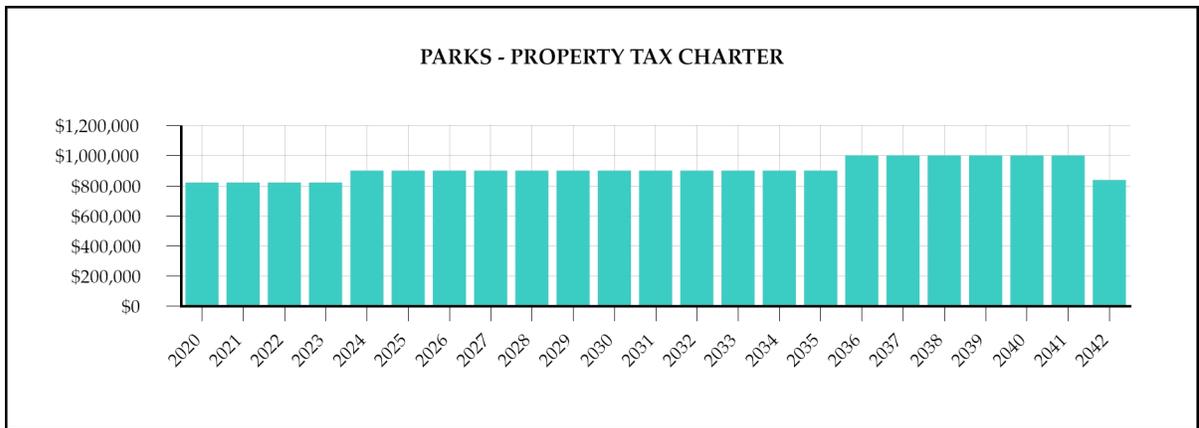
		Limit by Section	Cumulative Limit
General purpose			
Without a vote (includes capital leases)	1.5%		
With a vote	1.0%	2.5%	2.5%
Utilities purpose		2.5%	5.0%
Open space and parks facilities		2.5%	7.5%
Total legal limit		7.5%	



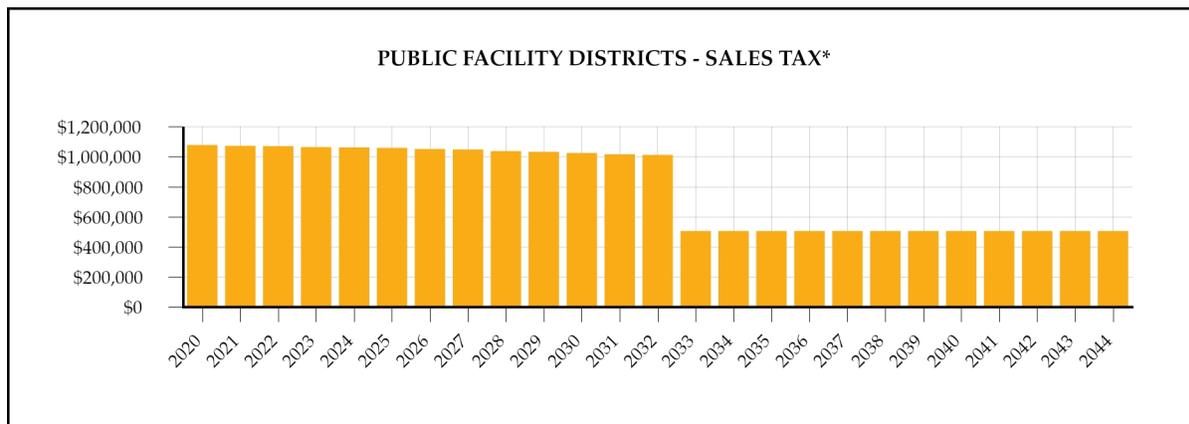
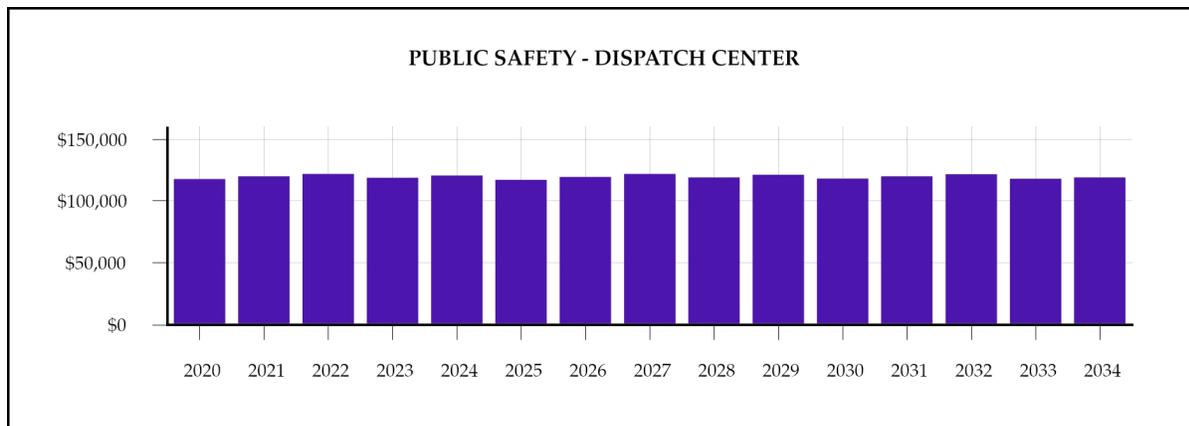
DAC	Description	LTD Type	Funding Source	Mat Date	Category	Balance 12/31/19
General Fund (Property Tax/Sales Tax)						
001 8297500	2011 Two Fire Apparatus	Gov't	GF-Prop Tax/Sales Tax	12/01/20	Lease/Pchs	\$ 69,959
281 8177100	2008 Fire Ladder Apparatus	Gov't	GF-Prop Tax/Sales Tax	12/01/21	GO Debt	148,400
001 8697500	2013 Fire Apparatus	Gov't	GF-Prop Tax/Sales Tax	06/01/23	Lease/Pchs	156,863
001 8057850	2017 YV Brewing Project	Gov't	GF-Prop Tax/Sales Tax	06/01/24	SIED Loan	70,789
281 8687100	2014 Street Improvement Project	Gov't	GF-Prop Tax/Sales Tax	06/01/24	GO Debt	8,246,875
001 8827500	2018 Fire Aerial & Pump Apparatus	Gov't	GF-Prop Tax	06/01/27	Lease/Pchs	1,228,320
281 8887100	2018 Street Resurfacing Project (Ref)	Gov't	GF-Prop Tax/Sales Tax	12/01/28	GO Debt	3,596,973
						13,518,179
Streets						
141 8797500	2017 Energy Project (Lighting)	Gov't	Prop Tax/Energy Svgs	06/01/27	Lease/Pchs	892,804
141 8837500	2020 Energy Project (New)	Gov't	Prop Tax/Energy Svgs	TBD	Lease/Pchs	3,174,450
						4,067,254
Parks & Recreation						
281 8877100	2018 Yakima Sports Complex (Ref)	Gov't	Parks-Prop Tax Chtr \$	06/01/35	GO Debt	6,910,083
281 8267100	2018 Aquatic Center YMCA	Gov't	Parks-Prop Tax Chtr \$	12/01/42	GO Debt	14,008,333
						20,918,416
Gas Tax - Arterial Street						
142 8097580	2015 SIED Loan - 21st Ave/Airport	Gov't	Gas Tax	06/01/23		232,359
142 8777850	2016 SIED Loan - SOZO	Gov't	Gas Tax	06/01/27		849,576
142 8147850	2018 SIED - River Rd Impr/Aquatics	Gov't	Gas Tax	06/01/29		628,000
						1,709,935



2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030-2044
\$ 69,959	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
75,600	72,800	—	—	—	—	—	—	—	—	—
39,216	39,216	39,216	39,216	—	—	—	—	—	—	—
14,158	14,158	14,158	14,158	14,158	—	—	—	—	—	—
1,648,750	1,650,750	1,648,375	1,648,750	1,650,250	—	—	—	—	—	—
153,309	153,167	153,017	152,859	152,694	153,978	154,663	154,633	—	—	—
399,664	399,664	399,664	399,664	399,664	399,664	399,664	399,664	399,664	—	—
2,400,656	2,329,755	2,254,430	2,254,647	2,216,766	553,642	554,327	554,297	399,664	—	—
111,433	111,329	111,220	111,106	110,986	111,919	112,417	112,395	—	—	—
211,630	211,630	211,630	211,630	211,630	211,630	211,630	211,630	211,630	211,630	12,238,415
323,063	322,959	322,850	322,736	322,616	323,549	324,047	324,025	211,630	211,630	12,238,415
400,000	400,000	400,000	400,000	450,000	450,000	450,000	450,000	450,000	490,000	2,570,083
420,000	420,000	420,000	420,000	450,000	450,000	450,000	450,000	450,000	410,000	9,668,333
820,000	820,000	820,000	820,000	900,000	900,000	900,000	900,000	900,000	900,000	12,238,416
58,090	58,090	58,090	58,090	—	—	—	—	—	—	—
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	—
227,084	227,087	227,087	227,087	168,997	168,997	168,997	168,997	62,800	62,803	—

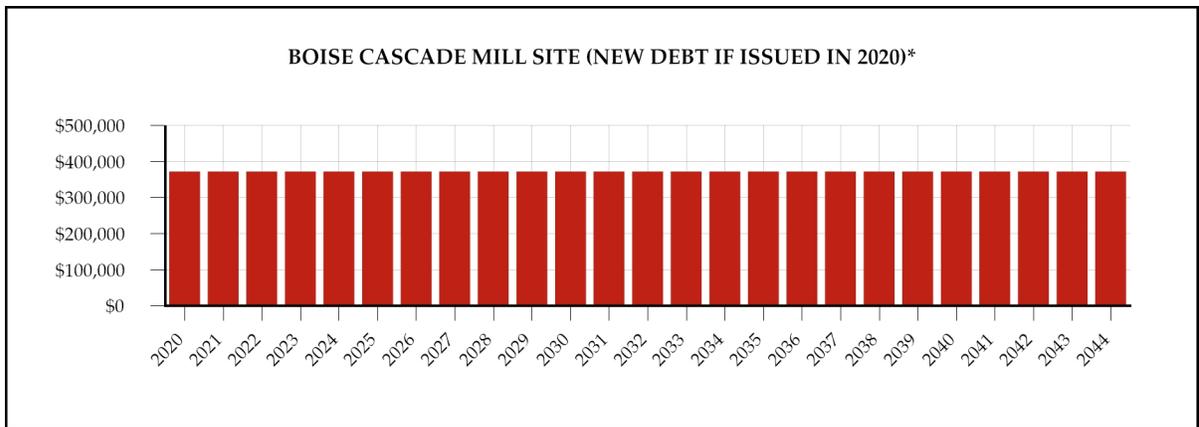


DAC	Description	LTD Type	Funding Source	Mat Date	Category	Balance 12/31/19
911 Call Dispatch						
154 8757900	2014 City Pt of 911 Call Disp Ctr	Gov't	Prop Tax/Disp Fees	05/01/34	Intgov't	\$ 1,793,300
Public Facility Districts (Sales Tax)						
272 8167100	2009 Capitol Theatre Exp (BABs)	Gov't	GO Debt	12/01/32	GO Debt	7,053,200
272 8187100	2020 Conv Ctr Exp/2007 Ref (New)	Gov't	GO Debt	TBD	GO Debt	12,650,000
						<u>19,703,200</u>
Boise Cascade Mill Site						
281 8847100	2020 Boise Cascade Mill Site (New)	Gov't	GO Debt/LIFT	TBD	GO Debt	9,299,750
REET 1 & REET 2						
281 8207100	2007 Fire Station (West Valley, 92Nd)	Gov't	REET 1	05/01/22	GO Debt	217,588
281 8227100	2008 Infrastructure Project	Gov't	REET 2	05/01/22	GO Debt	398,063
281 8187100	2003 Sundome Expansion	Gov't	REET 1	12/01/23	GO Debt	591,475
343 8677800	2009 Railroad Grade Separation	Gov't	REET 2	07/01/28	Intgov't	1,523,050
342 8317850	2010 Railroad Grade Separation	Gov't	REET 1	06/01/34	Intgov't	1,224,494
						<u>3,954,670</u>

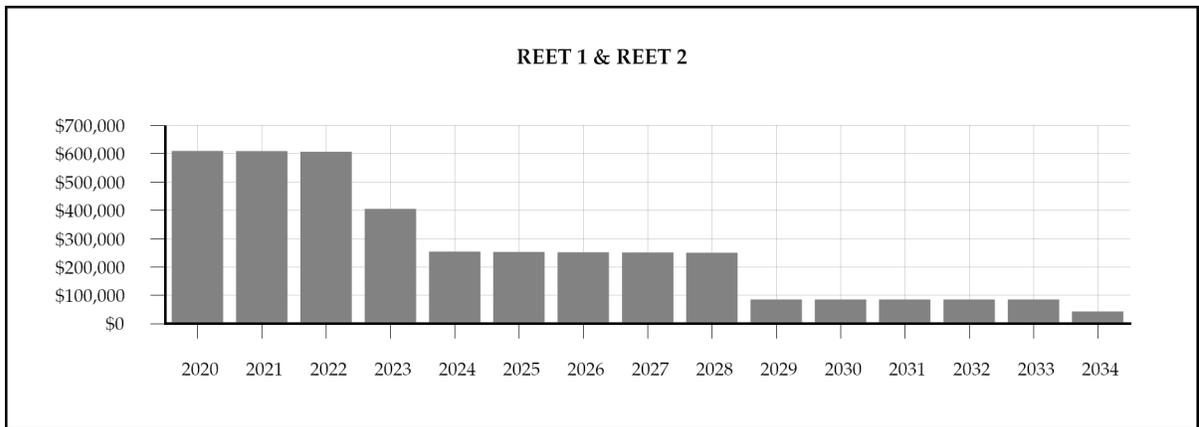


*In 2020, a refunding of the 2007 Convention Center Addition, along with new GO Debt for the 2020 Convention Center expansion is planned in the amount of \$12,500,000, split between funds 281 (sales tax) and 287 (lodging tax). Approximate numbers have been inserted, however, exact information is not available until the bond is actually obtained.

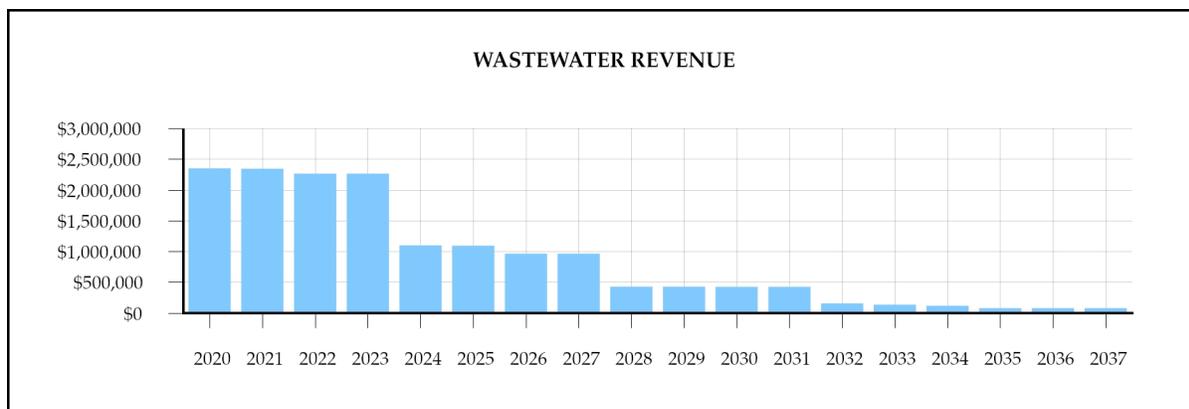
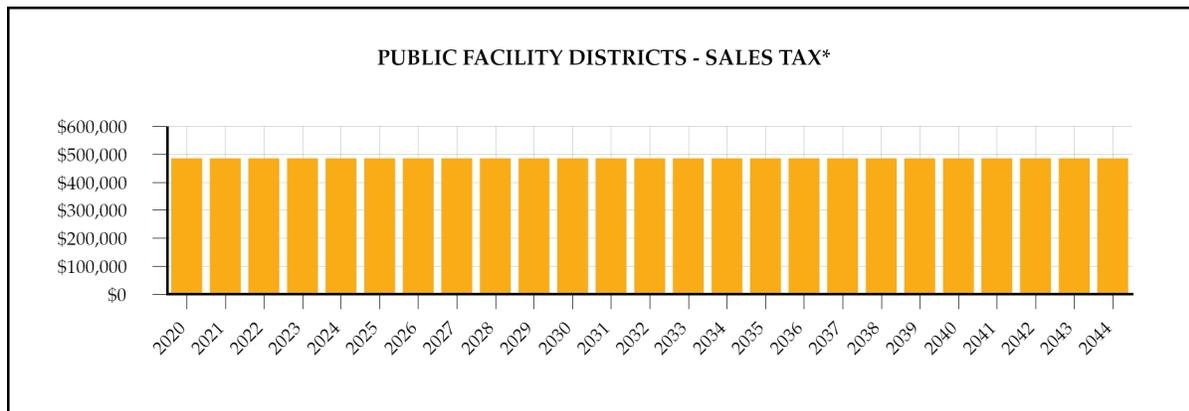
2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030-2044
\$ 117,663	\$ 119,863	\$ 121,863	\$ 118,663	\$ 120,463	\$ 117,063	\$ 119,513	\$ 121,813	\$ 118,963	\$ 121,113	\$ 596,325
571,570	566,170	565,210	558,410	556,050	552,850	545,410	541,980	532,230	532,230	1,536,830
506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	7,590,000
1,077,570	1,072,170	1,071,210	1,064,410	1,062,050	1,058,850	1,051,410	1,047,980	1,038,230	1,038,230	9,126,830
371,990	371,990	371,990	371,990	371,990	371,990	371,990	371,990	371,990	371,990	5,579,850
71,935	74,235	71,418	—	—	—	—	—	—	—	—
132,665	132,765	132,633	—	—	—	—	—	—	—	—
147,796	145,746	147,934	150,000	—	—	—	—	—	—	—
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	380,016
609,374	608,898	607,312	404,501	253,676	252,850	252,025	251,199	250,374	84,448	380,016



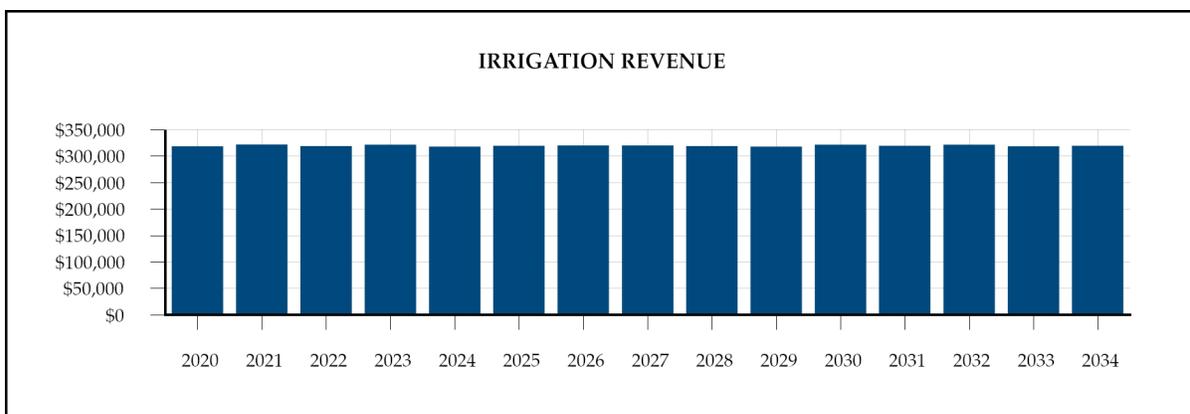
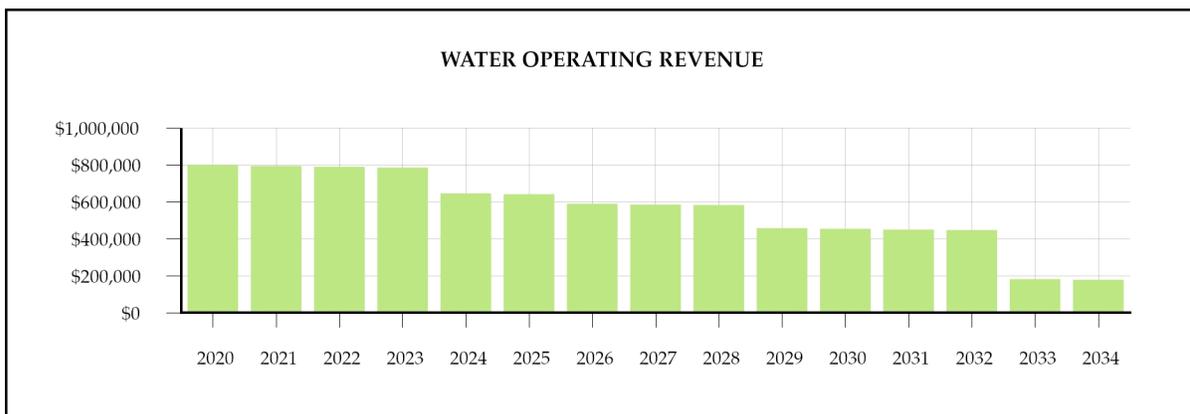
*A proposed bond in the amount of \$6,000,000 for the Boise Cascade mill site has been approved. Approximate numbers have been inserted, however, exact information is not available until the bond is actually obtained.



DAC	Description	LTD Type	Funding Source	Mat Date	Category	Balance 12/31/19
Public Facility District - Lodging Tax						
287 8287100	2020 Convention Center Exp (New)	Gov't	GO Debt	TBD	GO Debt	\$ 12,149,325
Wastewater Revenue						
473 8427800	2001 Fruitvale Neighborhood Sewer	Business	Wastewater Revenue	07/01/21	Intgov't	156,414
493 8587200	2012 Wastewater Rev Bonds, Ref 03B	Business	Wastewater Revenue	11/01/23	Rev Bonds	4,661,000
473 8447800	2005 River Road Sewer	Business	Wastewater Revenue	07/01/25	Intgov't	758,520
473 8457800	2007 Ultra Violet Disinfection	Business	Wastewater Revenue	07/01/27	Intgov't	992,961
488 8548320	2008 Wastewater Revenue Bonds	Business	Wastewater Revenue	11/01/27	Rev Bonds	3,305,525
473 8627800	2012 Wastewater Treatment Plan	Business	Wastewater Revenue	06/01/32	Intgov't	3,281,420
473 8647800	2011 Energy Efficiency Project	Business	Wastewater Revenue	03/31/33	Intgov't	470,147
473 8767800	2012 Industrial Waste Anaerobic	Business	Wastewater Revenue	07/01/34	Intgov't	591,131
473 8637800	2012 Industrial Sewer Main Ext	Business	Wastewater Revenue	06/01/37	Intgov't	1,533,660
						15,750,778
Water Operating Revenue						
474 8467800	2003 Naches WTP Improvements	Business	Water Operating	07/01/23	Intgov't	545,636
474 8477850	2005 Naches River WTP Filter Rehab	Business	Water Operating	10/01/25	Intgov't	287,379
474 8487850	2009 New Water Well	Business	Water Operating	07/01/28	Intgov't	1,117,598
474 8667850	2013 Automated Reading System	Business	Water Operating	07/01/32	Intgov't	3,480,921
474 8657850	2013 WTP Lagoons Design	Business	Water Operating	10/01/34	Intgov't	2,952,432
						8,383,966
Irrigation Revenue						
491 8557200	2004 Irrigation System Rev Bonds	Business	Irrigation Revenue	09/01/34	Rev Bonds	4,800,255
Total Debt						\$ 81,595,701



2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030-2044
\$ 485,973	\$ 485,973	\$ 485,973	\$ 485,973	\$ 485,973	\$ 485,973	\$ 485,973	\$ 485,973	\$ 485,973	\$ 485,973	\$ 7,289,595
78,401	78,013	—	—	—	—	—	—	—	—	—
1,169,200	1,164,200	1,162,800	1,164,800	—	—	—	—	—	—	—
127,973	127,352	126,731	126,109	125,488	124,867	—	—	—	—	—
126,244	125,638	125,031	124,424	123,817	123,210	122,603	121,996	—	—	—
412,738	414,988	411,600	413,600	415,000	415,800	411,000	410,800	—	—	—
277,152	276,479	275,806	275,133	274,461	273,788	273,115	272,443	271,770	271,097	540,176
34,826	34,826	34,826	34,826	34,826	34,826	34,826	34,826	34,826	34,826	121,890
39,409	39,409	39,409	39,409	39,409	39,409	39,409	39,409	39,409	39,409	197,044
88,660	88,254	87,847	87,440	87,033	86,627	86,220	85,813	85,407	85,000	665,359
<u>2,354,603</u>	<u>2,349,159</u>	<u>2,264,050</u>	<u>2,265,741</u>	<u>1,100,034</u>	<u>1,098,527</u>	<u>967,173</u>	<u>965,287</u>	<u>431,412</u>	<u>430,332</u>	<u>1,524,469</u>
137,420	136,746	136,072	135,399	—	—	—	—	—	—	—
48,485	48,249	48,014	47,779	47,543	47,308	—	—	—	—	—
126,601	125,995	125,389	124,783	124,178	123,572	122,966	122,360	121,755	—	—
271,711	271,053	270,395	269,737	269,079	268,421	267,763	267,105	266,447	265,789	793,421
215,282	212,645	210,009	207,373	204,737	202,101	199,465	196,829	194,193	191,557	918,242
<u>799,499</u>	<u>794,688</u>	<u>789,879</u>	<u>785,071</u>	<u>645,537</u>	<u>641,402</u>	<u>590,194</u>	<u>586,294</u>	<u>582,395</u>	<u>457,346</u>	<u>1,711,663</u>
318,760	322,160	319,510	321,635	318,310	319,760	320,160	320,080	319,520	318,480	1,601,880
<u>\$ 8,786,632</u>	<u>\$8,705,800</u>	<u>\$8,537,257</u>	<u>\$8,322,767</u>	<u>\$6,840,325</u>	<u>\$5,174,344</u>	<u>\$4,984,448</u>	<u>\$4,522,341</u>	<u>\$3,597,355</u>	<u>\$2,901,011</u>	<u>\$ 19,223,420</u>





BUDGET BY DEPARTMENT

City Administration
Human Resources
Legal
Municipal Court
Finance
Community Development
Police
Fire
Airport
Public Works



CITY OF *Yakima*

2020 ORGANIZATIONAL CHART



CITY ADMINISTRATION

<u>Title</u>	<u>Function*/Fund</u>
City Council	110*
City Management	102*
Indigent Defense	109*
Clean City Program	136*
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 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 of Yakima and consists of seven members elected by district. The Mayor and Assistant Mayor are determined by the council members. The City Council appoints the City Manager, approves all ordinances, resolutions and contracts of the City, evaluates proposals, and reviews, modifies and adopts the annual municipal budget. The Council performs other miscellaneous duties including appointments to various boards and commissions, serving as liaisons with other governmental bodies, and responding to community groups and constituents.

Function(s): 122 & 123.

AUTHORIZED PERSONNEL

		2017	2018	2019	2020
		Adopted	Adopted	Adopted	Proposed
Class	Position Title	Budget	Budget	Budget	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

		2017	2018	2019	2019	2020	% Chng
		Actual	Actual	Amended	Estimated	Projected	YE Est
				Budget	Year-End	Budget	to Proj
Expenditures by Function							
122	Legislative	\$ 188,730	\$ 185,967	\$ 190,686	\$ 182,686	\$ 190,790	4.4%
123	Professional Association Dues	65,177	67,012	85,000	85,000	85,000	—%
		<u>\$ 253,907</u>	<u>\$ 252,979</u>	<u>\$ 275,686</u>	<u>\$ 267,686</u>	<u>\$ 275,790</u>	3.0%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	—%
200 Personnel Benefits	7,811	7,704	7,710	7,710	7,814	1.3%
Sub-Total Salaries & Benefits	102,911	102,804	102,810	102,810	102,914	0.1%
300 Operating Supplies	8,361	10,078	5,000	3,000	5,000	66.7%
400 Professional Services & Charges	142,635	140,098	167,876	161,876	167,876	3.7%
Total Expenditures	\$ 253,907	\$ 252,980	\$ 275,686	\$ 267,686	\$ 275,790	3.0%

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

122 Legislative	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	—%
200 Benefits	7,811	7,704	7,710	7,710	7,814	1.3%
300 Operating Supplies						
31 Office & Oper Supplies	8,361	10,078	5,000	3,000	5,000	66.7%
400 Professional Services & Charges						
41 Professional Services	58,689	57,315	66,100	64,100	66,100	3.1%
42 Communications	5,555	4,792	6,926	6,926	6,926	—%
43 Trans & Training	4,383	5,613	6,000	4,000	6,000	50.0%
49 Miscellaneous	8,830	5,366	3,850	1,850	3,850	108.1%
Total	77,457	73,086	82,876	76,876	82,876	7.8%
Total Expenditures	\$ 188,729	\$ 185,968	\$ 190,686	\$ 182,686	\$ 190,790	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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ 65,177	\$ 67,012	\$ 85,000	\$ 85,000	\$ 85,000	—%

CITY MANAGEMENT - 102**GENERAL FUND***Interim City Manager**Alex Meyerhoff***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 & 260.

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
1110	City Manager	1.00	1.00	1.00	1.00
1130	Assistant City Manager ⁽¹⁾	0.00	1.00	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	1.00	0.00
Total Personnel		2.00	3.00	4.00	3.00

- (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 2020 includes .35 FTE from Economic Development (250), .15 FTE from Community Relations (125), .15 FTE from City Management (102), .15 FTE from Water (474), .15 FTE from Wastewater (473), and .05 FTE from Airport (421).
- (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. In 2020, this position was moved to Community Relations (125)

BUDGET SUMMARY

Expenditures by Function	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
102 City Management	\$ 395,581	\$ 424,018	\$ 554,681	\$ 515,181	\$ 496,936	(3.5)%
260 GRIT Force (Gang Free)	129,627	16,635	94,000	80,965	—	(100.0)%
	\$ 525,208	\$ 440,653	\$ 648,681	\$ 596,146	\$ 496,936	(16.6)%

Note: 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

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 297,022	\$ 317,063	\$ 378,861	\$ 363,861	\$ 347,131	(4.6)%
200 Personnel Benefits	79,230	86,039	117,541	117,542	91,526	(22.1)%
Sub-Total Salaries & Benefits	376,252	403,102	496,402	481,403	438,657	(8.9)%
300 Operating Supplies	7,646	1,666	4,000	2,000	4,000	100.0 %
400 Professional Services & Charges	141,309	35,886	148,279	112,744	54,279	(51.9)%
Total Expenditures	\$ 525,207	\$ 440,654	\$ 648,681	\$ 596,147	\$ 496,936	(16.6)%

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.

Account 41 Professional Services - This line item includes funds primarily for miscellaneous professional services such as outside legal counsel. Executive search fees for management positions are also recorded in this account.

102 City Management	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 281,384	\$ 312,263	\$ 364,330	\$ 349,330	\$ 333,831	(4.4)%
13 Special Pay	4,800	4,800	6,030	6,030	4,800	(20.4)%
14 Retire/Term Cashout	4,030	—	8,500	8,500	8,500	— %
Total	290,214	317,063	378,860	363,860	347,131	(4.6)%
200 Benefits	77,389	86,039	117,541	117,542	91,526	(22.1)%
300 Operating Supplies						
31 Office & Oper Supplies	4,920	1,666	4,000	2,000	4,000	100.0 %
400 Professional Services & Charges						
41 Professional Services	3,617	4,413	4,000	7,500	4,000	(46.7)%
42 Communications	2,418	3,393	2,079	2,079	2,079	— %
43 Trans & Training	1,433	2,177	43,500	15,000	43,500	190.0 %
49 Miscellaneous	15,592	9,268	4,700	7,200	4,700	(34.7)%
Total	23,060	19,251	54,279	31,779	54,279	70.8 %
Total Expenditures	\$ 395,583	\$ 424,019	\$ 554,680	\$ 515,181	\$ 496,936	(3.5)%

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 that time. This function was renamed to GRIT Force and moved to City Management 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. Confirmation of funding for 2020 was received after the 2020 Budget was finalized, consequently, the budget will be amended to reflect this status once the exact amount of funding available is known.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
260 GRIT Force	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 6,809	\$ —	\$ —	\$ —	\$ —	n/a
200 Benefits	1,841	—	—	—	—	n/a
300 Operating Supplies						
31 Office & Oper Supplies	277	—	—	—	—	n/a
35 Small Tools & Equip	2,450	—	—	—	—	n/a
Total	2,727	—	—	—	—	n/a
400 Professional Services & Charges						
41 Professional Services	115,375	16,635	94,000	80,965	—	(100.0)%
48 Repairs & Maintenance	2,875	—	—	—	—	n/a
Total	118,250	16,635	94,000	80,965	—	(100.0)%
Total Expenditures	\$ 129,627	\$ 16,635	\$ 94,000	\$ 80,965	\$ —	(100.0)%

Dedicated Revenue

A State grant provides the dedicated revenue for the GRIT Force program in 2019.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
33 Intergovernmental	\$ —	\$ 24,457	\$ 94,000	\$ 94,659	\$ —	(100.0)%

INDIGENT DEFENSE - 109**GENERAL FUND***Interim City Manager**Alex Meyerhoff***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 \$93,500 from OPD for use in 2020. 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 attorney caseloads in order to adhere to the caseload limits established by the Supreme Court.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
109 Indigent Defense						
400 Professional Services & Charges						
41 Professional Services	\$ 1,021,792	\$ 1,015,983	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000	—%

Dedicated Revenue

A State Grant provides the dedicated revenue for this function.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Dedicated Revenue						
33 Intergovernmental	\$ 88,500	\$ 93,500	\$ 85,000	\$ 90,100	\$ 93,500	3.8%

CLEAN CITY PROGRAM - 136

GENERAL FUND

Interim City Manager

Alex Meyerhoff

DEFINITION

This department exists for the purpose of capturing expenditures authorized by City Council specific to the general appearance and functioning of the community. This program addresses a variety of inter-related issues such as garbage in public right-of-ways, homelessness encampment code enforcement, and illegal dumping. The goal is to create a more direct and timely impact and a pro-active approach to resolving some of these issues, a single point of coordination with all other city departments.

The creation of two new FTE's for code enforcement, both funded in General Fund, are included in this year's budget. City Council approved a Utility Tax increase in 2019 to fund this program.

Function(s): 136.

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
4419	Code Compliance Officer ⁽¹⁾	0.00	0.00	0.00	1.00
8434	Solid Waste Code Compliance Officer ⁽¹⁾	0.00	0.00	0.00	1.00
Total Personnel		0.00	0.00	0.00	2.00

(1) Two Code Compliance Officers were authorized by City Council in the 2020 budget.

BUDGET SUMMARY

Expenditures by Function	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
136 Clean City Program	\$ —	\$ —	\$ —	\$ 15,000	\$ 385,288	n/a

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2016	2017	2018	2018	2019	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ —	\$ —	\$ —	\$ 15,000	\$ 158,848	959.0%
200 Personnel Benefits	—	—	—	—	58,940	n/a
Sub-Total Salaries & Benefits	—	—	—	15,000	217,788	n/a
300 Operating Supplies	—	—	—	—	90,000	n/a
400 Professional Services & Charges	—	—	—	—	77,500	n/a
Total Expenditures	\$ —	\$ —	\$ —	\$ 15,000	\$ 385,288	n/a

EXPLANATORY NARRATIVE

Clean City Program - 136

This function provides for 2 Code Enforcement Officers and overtime in the Police Department to help address blight issues within the City.

Account 41 Professional Services - This line item includes funds for professional services for the contract with Neighborhood Health.

	2016	2017	2018	2018	2019	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
136 Clean City Program	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ —	\$ —	\$ —	\$ 15,000	\$ 143,848	859.0%
12 Overtime	—	—	—	—	15,000	n/a
Total	—	—	—	15,000	158,848	959.0%
200 Benefits	—	—	—	—	58,940	n/a
300 Operating Supplies						
31 Office & Oper Supplies	—	—	—	—	40,000	n/a
32 Fuel	—	—	—	—	5,000	n/a
35 Small Tools & Equip	—	—	—	—	45,000	n/a
Total	—	—	—	—	90,000	n/a
400 Professional Services & Charges						
41 Professional Services	—	—	—	—	60,000	n/a
47 Public Utility Services	—	—	—	—	17,500	n/a
Total	—	—	—	—	77,500	n/a
Total Expenditures	\$ —	\$ —	\$ —	\$ 15,000	\$ 385,288	n/a

RECORDS / CITY CLERK - 140

GENERAL FUND

Interim City Manager
City Clerk

Alex Meyerhoff
Sonya Claar Tee

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.

Additional elections costs in the amount of \$50,000, were added in the 2020 budget to fund a special election regarding a Levy Lid Lift at City Council's request.

Function(s): 143, 144 & 145.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Records				
Formal Public Disclosure Requests	2,445	2,888	3,070	3,250
Bid openings	35	37	29	33
Legislation				
Council Meetings (Regular, Special, Adjourned & Exec. Session)	50	57	53	55
Legislation Adopted (Resolution and Ordinance)	191	199	164	187
Legal Publications	53	76	49	58
Contracts Processed	282	232	246	239

AUTHORIZED PERSONNEL

Class Code	Position Title	2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 Proposed Budget
1234	City Clerk	1.00	1.00	1.00	1.00
7123	Department Assistant III [*]	1.00	1.00	1.00	0.00
7141	Records Assistant ⁽¹⁾	1.00	1.00	1.00	2.00
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⁾		5.00	5.00	5.00	5.00

- (1) A Departments Assistant III was replaced with a Records Assistant mid-year 2019 due to the increased volume in public records requests and the growing importance of records management
- (2) Risk Management (515) funds .60 of the Public Records Officer position.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
143 Records	\$ 389,267	\$ 366,812	\$ 446,633	\$ 441,848	\$ 501,834	13.6%
144 City Clerk	242,121	249,705	265,573	264,274	272,214	3.0%
145 Official Proceedings/Publications	5,153	5,576	5,000	5,000	5,000	—%
Total City Council	\$ 636,541	\$ 622,093	\$ 717,206	\$ 711,122	\$ 779,048	9.6%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 307,999	\$ 320,857	\$ 333,060	\$ 333,060	\$ 344,132	3.3%
200 Personnel Benefits	112,333	120,821	115,561	115,562	116,330	0.7%
Sub-Total Salaries & Benefits	420,332	441,678	448,621	448,622	460,462	2.6%
300 Operating Supplies	4,166	8,823	11,400	6,600	11,400	72.7%
400 Professional Services & Charges	212,043	171,592	257,185	255,900	307,185	20.0%
Total Expenditures	\$ 636,541	\$ 622,093	\$ 717,206	\$ 711,122	\$ 779,047	9.6%

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 \$147,404 in 2018. 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
143 Records						
100 Salaries & Wages						
11 Salaries & Wages	\$ 132,518	\$ 138,071	\$ 145,370	\$ 145,370	\$ 150,521	3.5%
12 Overtime	—	32	—	—	—	n/a
13 Special Pay	1,366	657	2,935	2,935	2,954	0.6%
14 Retire/Term Cashout	3,283	3,657	1,330	1,330	1,330	—%
Total	137,167	142,417	149,635	149,635	154,805	3.5%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
143 Records	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	55,715	64,166	55,763	55,763	55,793	0.1%
300 Operating Supplies						
31 Office & Oper Supplies	1,930	6,034	6,000	3,000	6,000	100.0%
35 Small Tools & Equip	587	857	1,100	600	1,100	83.3%
Total	2,517	6,891	7,100	3,600	7,100	97.2%
400 Professional Services & Charges						
41 Professional Services	3,160	1,710	6,000	6,000	6,000	—%
42 Communications	1,291	1,229	2,435	1,850	2,435	31.6%
43 Trans & Training	838	352	1,800	1,500	1,800	20.0%
48 Repairs & Maintenance	—	—	500	500	500	—%
49 Miscellaneous	188,579	150,047	223,400	223,000	273,400	22.6%
Total	193,868	153,338	234,135	232,850	284,135	22.0%
Total Expenditures	\$ 389,267	\$ 366,812	\$ 446,633	\$ 441,848	\$ 501,833	13.6%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
144 City Clerk	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 167,888	\$ 175,632	\$ 180,884	\$ 180,884	\$ 186,777	3.3%
13 Special Pay	435	247	1,211	1,211	1,220	0.7%
14 Retire/Term Cashout	2,508	2,560	1,330	1,330	1,330	—%
Total	170,831	178,439	183,425	183,425	189,327	3.2%
200 Benefits	56,619	56,655	59,798	59,799	60,537	1.2%
300 Operating Supplies						
31 Office & Oper Supplies	1,649	1,932	4,300	3,000	4,300	43.3%
400 Professional Services & Charges						
41 Professional Services	11,600	10,730	15,000	15,000	15,000	—%
42 Communications	363	395	500	500	500	—%
43 Trans & Training	975	657	1,750	1,750	1,750	—%
49 Miscellaneous	83	896	800	800	800	—%
Total	13,021	12,678	18,050	18,050	18,050	—%
Total Expenditures	\$ 242,120	\$ 249,704	\$ 265,573	\$ 264,274	\$ 272,214	3.0%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
145 Official Proceedings/Pubs	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 5,153	\$ 5,576	\$ 5,000	\$ 5,000	\$ 5,000	—%

Dedicated Revenue

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
34 Chrgs f/Goods & Svcs	\$ 296	\$ 18	\$ 400	\$ 400	\$ 400	—%

INFORMATION TECHNOLOGY - 350**GENERAL FUND**

Interim City Manager
ITS Manager

Alex Meyerhoff
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.

For the 2020 budget year, additional funding was approved by City Council to provide for information technology upgrades.

Function(s): 351, 352 & 353.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Infrastructure				
Servers	n/a	75	80	80
Blocked Intrusions	n/a	59.0 Million	60.3 Million	61.3 Million
Printed Documentation	n/a	921,218	950,000	980,000
Telephones	n/a	955	982	1,015
Operations				
Computers Maintained	n/a	1,165	1,171	1,170
Police/Fire Vehicles	n/a	90	90	90
Requests from YPD and YFD	n/a	2,093	2,100	2,200
Requests by Category				
Asset Management/Configuration	n/a	2	2	2
Document Center	n/a	344	372	350

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
GIS	n/a	51	65	100
Hardware	n/a	905	900	910
IT Administration	n/a	129	128	130
Mobile Device Management	n/a	192	190	200
Networking	n/a	103	88	105
Other Systems	n/a	10	10	15
Security Systems	n/a	25	112	150
Server Management	n/a	164	122	170
Services	n/a	248	163	250
Software	n/a	1,609	1,294	1,700
Telephone System	n/a	281	201	290
User Management	n/a	424	349	450
Vehicular Equipment	n/a	273	136	300
Voice Radio Equipment	n/a	77	53	80
Web	n/a	418	275	500
Geographical Information Services (GIS)				
GIS Users	n/a	59	341	450
GIS Maps and Applications	n/a	n/a	292	350
Web Sites	n/a	22	24	24
Web Visitors	n/a	566,611	455,061	650,000
Web Site Page Views	n/a	2,577,602	1,445,468	3,000,000
CityICE Applications	n/a	n/a	83	90

Note: The Performance Statistics chart in Information Technology is new in the 2020 budget, consequently exact numbers for 2017 were not readily available.

AUTHORIZED PERSONNEL

Class		2017	2018	2019	2020
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	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	0.00	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	1.00	1.00
2115	ITS Telephone Systems Analyst ⁽²⁾	1.00	1.00	0.00	0.00
2117	ITS Web Applications Developer/Admin	1.00	1.00	1.00	1.00
2118	ITS Systems Administrator ⁽²⁾	2.00	2.00	2.00	3.00

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
2125	ITS Telecommunications Network Analyst ⁽²⁾	0.00	0.00	1.00	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 ^a	1.00	1.00	1.00	0.00
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	1.00	1.00
11902	ITS Operation Supervisor ⁽³⁾	1.00	1.00	2.00	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.
- (2) An Electronic Supervisor position was replaced with a Systems Administrator mid-year 2019 to help with the increasing threat of cyber attacks.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
351 Information Technology Services	\$ 2,979,930	\$ 2,839,003	\$ 3,174,096	\$ 3,173,065	\$ 3,714,147	17.1 %
352 Electronic Technology Services	361,946	349,412	383,609	333,608	267,894	(19.7)%
353 Copy Center Operations	179,786	155,200	154,056	163,029	164,561	0.9 %
Total City Council	<u>\$ 3,521,662</u>	<u>\$ 3,343,615</u>	<u>\$ 3,711,761</u>	<u>\$ 3,669,702</u>	<u>\$ 4,146,602</u>	13.0 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 1,813,400	\$ 1,581,451	\$ 1,788,786	\$ 1,746,728	\$ 1,873,108	7.2 %
200 Personnel Benefits	615,039	633,154	746,275	746,274	721,194	(3.4)%
Sub-Total Salaries & Benefits	2,428,439	2,214,605	2,535,061	2,493,002	2,594,302	4.1 %
300 Operating Supplies	134,221	245,408	334,319	204,610	493,819	141.3 %
400 Professional Services & Charges	890,039	779,860	777,381	900,881	958,481	6.4 %
600 Capital Projects	68,964	103,743	65,000	71,209	100,000	40.4 %
Total Expenditures	<u>\$ 3,521,663</u>	<u>\$ 3,343,616</u>	<u>\$ 3,711,761</u>	<u>\$ 3,669,702</u>	<u>\$ 4,146,602</u>	13.0 %

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 included wages for temporary employees, who supported 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
351 Criminal Justice Sales Tax .3%						
100 Salaries & Wages						
11 Salaries & Wages	\$ 3,452	\$ —	\$ —	\$ —	\$ —	n/a
200 Benefits	245	—	—	—	—	n/a
400 Professional Services & Charges						
48 Repairs & Maintenance	156,243	159,672	166,986	166,986	166,986	—%
Total Expenditures	<u>\$ 159,940</u>	<u>\$ 159,672</u>	<u>\$ 166,986</u>	<u>\$ 166,986</u>	<u>\$ 166,986</u>	—%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
351 Information Technology Services						
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,332,244	\$ 1,297,267	\$ 1,460,709	\$ 1,468,651	\$ 1,621,415	10.4 %
12 Overtime	1,475	4,336	7,000	7,000	7,000	— %
13 Special Pay	25,155	15,883	26,000	26,000	26,000	— %
14 Retire/Term Cashout	172,536	17,086	15,900	15,900	15,900	— %
Total	1,531,410	1,334,572	1,509,609	1,517,551	1,670,315	10.1 %
200 Benefits	495,364	521,924	609,101	609,100	622,947	2.3 %
300 Operating Supplies						
31 Office & Oper Supplies	3,203	5,570	10,000	10,000	10,000	— %
32 Fuel	1,598	1,735	2,000	2,000	2,000	— %
34 Items Pchsd f/Resale	—	449	—	—	—	n/a
35 Small Tools & Equip	66,784	183,319	263,719	134,010	423,219	215.8 %
Total	71,585	191,073	275,719	146,010	435,219	198.1 %
400 Professional Services & Charges						
41 Professional Services	238,799	213,990	150,000	229,000	190,000	(17.0)%
42 Communications	17,899	14,393	28,151	32,651	32,151	(1.5)%
43 Trans & Training	6,606	5,181	3,957	18,957	3,957	(79.1)%
45 Rentals & Leases	16,442	15,683	—	—	—	n/a
48 Repairs & Maintenance	373,232	297,044	362,423	365,951	488,423	33.5 %
49 Miscellaneous	7,233	3,889	3,150	15,650	4,150	(73.5)%
Total	660,211	550,180	547,681	662,209	718,681	8.5 %
600 Capital Outlay						
64 Machinery & Equipment	61,420	81,581	65,000	71,209	100,000	40.4 %
Total Expenditures	\$ 2,819,990	\$ 2,679,330	\$ 3,007,110	\$ 3,006,079	\$ 3,547,162	18.0 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
352 Electronic Technology Services	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 226,348	\$ 162,202	\$ 227,231	\$ 177,231	\$ 149,900	(15.4)%
12 Overtime	1,827	2,878	2,000	2,000	2,000	— %
13 Special Pay	51	63	500	500	500	— %
14 Retire/Term Cashout	3,262	34,509	—	—	—	n/a
Total	231,488	199,652	229,731	179,731	152,400	(15.2)%
200 Benefits	100,018	90,510	115,490	115,490	76,507	(33.8)%
300 Operating Supplies						
31 Office & Oper Supplies	16,182	25,246	18,000	18,000	18,000	— %
35 Small Tools & Equip	5,423	3,815	8,100	8,100	8,100	— %
Total	21,605	29,061	26,100	26,100	26,100	— %
400 Professional Services & Charges						
42 Communications	1,652	1,127	1,887	1,887	1,887	— %
43 Trans & Training	—	25	—	—	—	n/a
45 Rentals & Leases	3,432	3,983	3,400	3,713	4,000	7.7 %
48 Repairs & Maintenance	3,751	2,800	7,000	6,687	7,000	4.7 %
49 Miscellaneous	—	92	—	—	—	n/a
Total	8,835	8,027	12,287	12,287	12,887	4.9 %
600 Capital Outlay						
64 Machinery & Equipment	—	22,162	—	—	—	n/a
Total Expenditures	\$ 361,946	\$ 349,412	\$ 383,608	\$ 333,608	\$ 267,894	(19.7)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
353 Copy Center Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 46,300	\$ 47,226	\$ 48,196	\$ 48,196	\$ 49,144	2.0%
12 Overtime	—	—	500	500	500	—%
13 Special Pay	750	—	750	750	750	—%
Total	47,050	47,226	49,446	49,446	50,394	1.9%
200 Benefits	19,413	20,719	21,684	21,684	21,740	0.3%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
353 Copy Center Operations						
300 Operating Supplies						
31 Office & Oper Supplies	31,217	25,273	32,500	32,500	32,500	—%
35 Small Tools & Equip	9,813	—	—	—	—	n/a
Total	41,030	25,273	32,500	32,500	32,500	—%
400 Professional Services & Charges						
42 Communications	148	174	226	226	226	—%
43 Trans & Training	—	—	43	43	43	—%
45 Rentals & Leases	—	89	—	8,972	9,500	5.9%
48 Repairs & Maintenance	64,601	61,719	50,000	50,000	50,000	—%
49 Miscellaneous	—	—	158	158	158	—%
Total	64,749	61,982	50,427	59,399	59,927	0.9%
600 Capital Outlay						
64 Machinery & Equipment	7,544	—	—	—	—	n/a
Total Expenditures	\$ 179,786	\$ 155,200	\$ 154,057	\$ 163,029	\$ 164,561	0.9%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Dedicated Revenue						
33 Intergovernmental	\$ 123,291	\$ 172,712	\$ 136,428	\$ 138,465	\$ 136,428	(1.5)%
34 Chrgs f/Goods & Svcs	85,266	60,831	65,436	66,663	65,436	(1.8)%
36 Miscellaneous Revenues	6,763	22,551	13,413	14,550	14,550	— %
Total	\$ 215,320	\$ 256,094	\$ 215,277	\$ 219,678	\$ 216,414	(1.5)%

COMMUNITY RELATIONS- 125

*Interim City Manager
Community Relations Manager*

*Alex Meyerhoff
Randy Beehler*

DEFINITION

The Community Relations office has four primary areas of responsibility:

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

Community Relations office activities and operations are funded primarily 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

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
YCTV community programming	140 shows 73 hours	123 shows 64 hours	130 shows 70 hours	135 shows 72 hours
“Imported” programming	152 shows 94 hours	143 shows 82 hours	150 shows 90 hours	155 shows 97 hours
Production equipment (cameras, etc.) use	108 hours	97 hours	100 hours	105 hours
Editing equipment use	52 hours	47 hours	50 hours	55 hours
YCTV Producers trained	44	34	38	40
YPAC programming	347 shows 382 hours	354 shows 392 hours	358 shows 400 hours	360 shows 406 hours
Program sales revenue	\$209	\$155	\$145	\$145
News releases	310	345	350	350
Social media posts created	523	574	580	580

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
1255	Communications & Public Affairs Director	1.00	1.00	1.00	1.00
2245	Community Relations Specialist ⁽¹⁾	1.00	1.00	2.00	2.00
2246	Senior Community Relations Specialist	1.00	1.00	1.00	1.00
2253	Community Relations Assistant ⁽¹⁾	1.00	1.00	0.00	1.00
2254	Municipal Producer	1.00	1.00	1.00	1.00
Total Personnel ⁽²⁾		5.00	5.00	5.00	6.00

- (1) A Community Relations Assistant was upgraded to a Community Relations Specialist in 2019 due to position requirements. A bilingual Community Relations Assistant was added in 2019, and funded in City Management (102) to advance the City's strategic communications objectives and its ability to deliver consistent messaging to a multi-cultural audience. As of 2020, this position is funded in Community Relations.
- (2) Community Relations funds .15 in City Management (102).

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
125 PEG Capital	\$ —	\$ 16,603	\$ 39,000	\$ 27,000	\$ 39,000	44.4 %
126 Community Relations	556,399	598,284	631,519	629,490	708,049	12.5 %
Total	556,399	614,887	670,519	656,490	747,049	13.8 %
Revenues by Element						
31 Taxes	662,339	646,993	658,000	652,735	656,000	0.5 %
36 Miscellaneous Revenues	210	785	1,600	1,000	1,100	10.0 %
Transfers In	—	—	—	—	67,685	n/a
Total	662,549	647,778	659,600	653,735	724,785	10.9 %
Fund Balance						
Beginning Balance	602,249	708,399	741,290	741,290	738,536	(0.4)%
Revenues less Expenditures	106,150	32,891	(10,919)	(2,755)	(22,264)	708.1 %
Ending Balance	\$ 708,399	\$ 741,290	\$ 730,371	\$ 738,535	\$ 716,272	(3.0)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 351,959	\$ 360,025	\$ 386,108	\$ 386,108	\$ 431,423	11.7%
200 Personnel Benefits	127,763	143,769	150,558	150,558	179,224	19.0%
Sub-Total Salaries & Benefits	479,722	503,794	536,666	536,666	610,647	13.8%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies	8,901	23,272	40,720	30,720	40,720	32.6%
400 Professional Services & Charges	65,212	68,653	78,569	76,539	81,116	6.0%
600 Capital Projects	—	16,603	12,000	10,000	12,000	20.0%
Transfers	2,565	2,565	2,565	2,565	2,565	—%
Total Expenditures	\$ 556,400	\$ 614,887	\$ 670,520	\$ 656,490	\$ 747,048	13.8%

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.

CAPITAL EXPENDITURES

Item	Cost	Funding Source	Justification
YCTV/Y-PAC acquisition gear (cameras, microphones, cords, etc.)	\$ 2,500	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	5,000	Franchise Fees	Studio "B" has been used for many years with only portable lighting equipment. In 2020, Studio "B" will be outfitted with modern fluorescent fixtures, which will improve both video quality and safety.
City Hall 2nd floor conference room video and audio technology upgrade	2,200	Franchise Fees	The system used to record Y-PAC programming in the City Hall 2nd floor conference room needs upgrading in order to continue to provide high-quality programming to viewers.
City Council Chambers video and audio technology upgrade	12,000	PEG Access Fee	The system used to air live and record Y-PAC programming from the Council Chambers needs 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.)	4,000	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.
Upgrade YCTV/Y-PAC playback servers	13,300	Franchise Fees & PEG Access Fee	Servers used to playback YCTV and Y-PAC programming are nearing their end of life. Replacing the servers with current technology will allow YCTV and Y-PAC to more efficiently share programming across multiple platforms.
Total	\$ 39,000		

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
125 PEG Capital	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ —	\$ —	\$ 25,000	\$ 15,000	\$ 25,000	66.7%
400 Professional Services & Charges						
48 Repairs & Maintenance	—	—	2,000	2,000	2,000	—%
600 Capital Outlay						
64 Machinery & Equipment	—	16,603	12,000	10,000	12,000	20.0%
Total Expenditures	\$ —	\$ 16,603	\$ 39,000	\$ 27,000	\$ 39,000	44.4%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
126 Community Relations	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 311,363	\$ 353,613	\$ 377,908	\$ 377,908	\$ 423,223	12.0%
12 Overtime	403	—	—	—	—	n/a
13 Special Pay	3,547	196	3,200	3,200	3,200	—%
14 Retire/Term Cashout	36,646	6,216	5,000	5,000	5,000	—%
Total	351,959	360,025	386,108	386,108	431,423	11.7%
200 Benefits	127,763	143,769	150,558	150,558	179,224	19.0%
300 Operating Supplies						
31 Office & Oper Supplies	788	901	3,500	3,500	3,500	—%
32 Fuel	271	284	220	220	220	—%
35 Small Tools & Equip	7,842	22,087	12,000	12,000	12,000	—%
Total	8,901	23,272	15,720	15,720	15,720	—%
400 Professional Services & Charges						
41 Professional Services	50,102	51,324	54,746	52,746	57,323	8.7%
42 Communications	3,674	3,724	3,452	3,422	3,422	—%
43 Trans & Training	54	411	2,500	2,500	2,500	—%
47 Public Utility Services	5,449	5,291	7,571	7,571	7,571	—%
48 Repairs & Maintenance	2,058	2,463	3,550	3,550	3,550	—%
49 Miscellaneous	3,875	5,439	4,750	4,750	4,750	—%
Total	65,212	68,652	76,569	74,539	79,116	6.1%
Vehicle Replacement	2,565	2,565	2,565	2,565	2,565	—%
Total Expenditures	\$ 556,400	\$ 598,283	\$ 631,520	\$ 629,490	\$ 708,048	12.5%

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 602,249	\$ 708,399	\$ 741,290	\$ 741,290	\$ 738,536	(0.4)%
31 Taxes	662,339	646,993	658,000	652,735	656,000	0.5 %
36 Miscellaneous Revenues	210	785	1,600	1,000	1,100	10.0 %
Transfers In	—	—	—	—	67,685	n/a
Total	\$ 1,264,798	\$ 1,356,177	\$ 1,400,890	\$ 1,395,025	\$ 1,463,321	4.9 %

ECONOMIC DEVELOPMENT - 250

GENERAL FUND

*Interim City Manager**Alex Meyerhoff***DEFINITION**

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 (DAY)

Function(s): 251 & 805.

AUTHORIZED PERSONNEL

Class		2017	2018	2019	2020
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
1275	Economic Development Manager ⁽¹⁾	1.00	1.00	0.00	0.00
7181	Economic Development Assistant ⁽²⁾	1.00	0.00	0.00	0.00
Total Personnel ⁽³⁾		2.00	1.00	0.00	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 .35 of the Assistant City Manager (102) position.

BUDGET SUMMARY

		2017	2018	2019	2019	2020	% Chng
		Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function							
251	Economic Development	\$ 595,405	\$ 399,622	\$ 299,503	\$ 299,503	\$ 225,891	(24.6)%
805	SIED Yakima Valley Brewing	—	—	13,740	13,740	14,158	3.0 %
		\$ 595,405	\$ 399,622	\$ 313,243	\$ 313,243	\$ 240,049	(23.4)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 128,382	\$ 96,543	\$ 7,739	\$ 7,739	\$ 54,293	601.6 %
200 Personnel Benefits	40,181	32,520	2,655	2,655	17,488	558.7 %
Sub-Total Salaries & Benefits	168,563	129,063	10,394	10,394	71,781	590.6 %
300 Operating Supplies	120	—	2,500	2,500	2,500	— %
400 Professional Services & Charges	426,722	270,559	286,609	286,609	151,609	(47.1)%
700 Debt Service - Principal	—	—	10,739	10,739	9,192	(14.4)%
800 Debt Service - Interest	—	—	3,001	3,001	4,966	65.5 %
Total Expenditures	\$ 595,405	\$ 399,622	\$ 313,243	\$ 313,243	\$ 240,048	(23.4)%

EXPLANATORY NARRATIVE

Economic Development - 251

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

Account 41 Professional Services - This function has, in the past, paid for consulting and marketing services to promote and increase business at the Yakima Air Terminal. For 2020, it will also be used for various special events in the downtown area, as seen in the charts below. Note: the support for the DAY group, and the corresponding offsetting Main Street tax credit, differ from the adopted budget amount due to the City being awarded less than expected. The amount in the chart below is correct.

COMMUNITY SUPPORT

DAY Group (offset by \$71,429 Main Street tax credit)	\$ 95,238
Yakima Arts Commission	10,000
Total community support (offset by revenue of \$71,429)	<u>\$ 105,238</u>

SPECIAL EVENT SUPPORT

DAY for promotion of various downtown events	\$ 10,000
Miller Park concerts	20,000
Miscellaneous	5,000
Total community support	<u>\$ 35,000</u>

251 Economic Development	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 127,631	\$ 77,653	\$ 7,739	\$ 7,739	\$ 54,293	601.6 %
13 Special Pay	751	—	—	—	—	n/a
14 Retire/Term Cashout	—	18,890	—	—	—	n/a
Total	128,382	96,543	7,739	7,739	54,293	601.6 %
200 Benefits	40,181	32,520	2,655	2,655	17,488	558.7 %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
251 Economic Development	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	120	—	2,500	2,500	2,500	— %
400 Professional Services & Charges						
41 Professional Services	422,463	269,594	283,333	283,333	148,333	(47.6)%
42 Communications	984	505	1,276	1,296	1,276	(1.5)%
43 Trans & Training	1,859	25	1,500	1,480	1,500	1.4 %
49 Miscellaneous	1,416	435	500	500	500	— %
Total	426,722	270,559	286,609	286,609	151,609	(47.1)%
Total Expenditures	\$ 595,405	\$ 399,622	\$ 299,503	\$ 299,503	\$ 225,890	(24.6)%

SIED Yakima Valley Brewing - 805

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
805 SIED Yakima Valley Brewing	Actual	Actual	Budget	Year-End	Budget	to Proj
700 Debt Services Principal	\$ —	\$ —	\$ 10,739	\$ 10,739	\$ 9,192	(14.4)%
800 Debt Service Int/Other	—	—	3,001	3,001	4,966	65.5 %
Total Expenditures	\$ —	\$ —	\$ 13,740	\$ 13,740	\$ 14,158	3.0 %

Dedicated Revenue

Intergovernmental revenue has consisted of a US DOT Grant for air service promotion, which will no longer be received in 2020. Revenue also consists of the Main Street tax credit, and miscellaneous revenues are mainly concessions from special events.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
33 Intergovernmental	\$ 72,333	\$ 16,570	\$ 60,000	\$ 60,000	\$ —	(100.0)%
34 Chrgs f/Goods & Svcs	71,439	—	—	100,000	71,500	(28.5)%
36 Miscellaneous Revenues	19,383	240	28,250	—	300	n/a
Total	\$ 163,155	\$ 16,810	\$ 88,250	\$ 160,000	\$ 71,800	(55.1)%

ECONOMIC DEVELOPMENT FUND - 123*Interim City Manager**Alex Meyerhoff***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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
253 Economic Development	\$ 24,690	\$ —	\$ —	\$ —	\$ —	n/a
254 Advisory Services	93,860	106,292	133,400	131,905	124,439	(5.7)%
Total	118,550	106,292	133,400	131,905	124,439	(5.7)%
Revenues by Element						
33 Intergovernmental	116,997	130,547	119,356	113,984	114,000	— %
Fund Balance						
Beginning Balance	47,618	46,065	70,321	70,321	52,400	(25.5)%
Revenues less Expenditures	(1,553)	24,255	(14,044)	(17,921)	(10,439)	(41.7)%
Ending Balance	\$ 46,065	\$ 70,320	\$ 56,277	\$ 52,400	\$ 41,961	(19.9)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 2,041	\$ —	\$ —	\$ —	\$ —	n/a
200 Personnel Benefits	949	—	—	—	—	n/a
Sub-Total Salaries & Benefits	2,990	—	—	—	—	n/a
400 Professional Services & Charges	93,860	106,292	133,400	131,905	124,439	(5.7)%
Transfers	21,700	—	—	—	—	n/a
Total Expenditures	\$ 118,550	\$ 106,292	\$ 133,400	\$ 131,905	\$ 124,439	(5.7)%

EXPLANATORY NARRATIVE

A City Economic Development Loan Fund, capitalized by federal HUD Section 108 Loans. 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 expects to receive \$114,000 in 2020, which is slightly more than the 2019 distribution.

Economic Development - 253

This function was used to fund an eligible code compliance Community Development Block Grant program. However, due to dwindling HUD funding, this fund no longer supports any portion of the Code Compliance program.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
253 Economic Development	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 2,041	\$ —	\$ —	\$ —	\$ —	n/a
200 Benefits	949	—	—	—	—	n/a
Transfers Out	21,700	—	—	—	—	n/a
Total Expenditures	\$ 24,690	\$ —	\$ —	\$ —	\$ —	n/a

Advisory Services - 254

This function pays for non-ONDS economic development activity.

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).

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
254 Advisory Services	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 91,473	\$ 103,046	\$ 122,000	\$ 122,000	\$ 122,000	— %
43 Trans & Training	1,025	1,352	7,500	7,500	—	(100.0)%
47 Public Utility Services	1,339	1,371	1,400	1,405	1,439	2.4 %
49 Miscellaneous	23	523	2,500	1,000	1,000	— %
Total Expenditures	\$ 93,860	\$ 106,292	\$ 133,400	\$ 131,905	\$ 124,439	(5.7)%

Revenue

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 47,618	\$ 46,065	\$ 70,321	\$ 70,321	\$ 52,400	(25.5)%
33 Intergovernmental	116,997	130,547	119,356	113,984	114,000	— %
Total	\$ 164,615	\$ 176,612	\$ 189,677	\$ 184,305	\$ 166,400	(9.7)%

DOWNTOWN YAKIMA BUSINESS IMPROVEMENT DISTRICT (DYBID) - 161*Interim City Manager**Alex Meyerhoff*

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
261 Contracted Services	\$ 6,853	\$ 15,753	\$ 11,424	\$ 11,424	\$ 11,767	3.0%
262 Administration	86,968	172,000	180,000	180,000	180,000	—%
263 DYBID Parking	991	353	2,500	2,500	2,500	—%
Total	94,812	188,106	193,924	193,924	194,267	0.2%
Revenues by Element						
36 Miscellaneous Revenues	193,946	152,687	200,340	200,675	201,675	0.5%
Fund Balance						
Beginning Balance	231	99,366	63,947	63,947	70,698	10.6%
Revenues less Expenditures	99,134	(35,419)	6,416	6,751	7,408	9.7%
Ending Balance	\$ 99,365	\$ 63,947	\$ 70,363	\$ 70,698	\$ 78,106	10.5%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ —	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000	—%
400 Professional Services & Charges	94,811	186,106	188,924	188,924	189,267	0.2%
Total Expenditures	\$ 94,811	\$ 188,106	\$ 193,924	\$ 193,924	\$ 194,267	0.2%

EXPLANATORY NARRATIVE**Contracted Services - 261**

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
261 Contracted Services	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 6,853	\$ 7,127	\$ 11,424	\$ 11,424	\$ 11,767	3.0%
48 Repairs & Maintenance	—	8,626	—	—	—	n/a
Total Expenditures	\$ 6,853	\$ 15,753	\$ 11,424	\$ 11,424	\$ 11,767	3.0%

Administration - 262

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
262 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ —	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000	—%
400 Professional Services & Charges						
41 Professional Services	86,968	170,000	175,000	175,000	175,000	—%
Total Expenditures	\$ 86,968	\$ 172,000	\$ 180,000	\$ 180,000	\$ 180,000	—%

DYBID Parking - 263

This function accounts for expenditures related to parking facilities.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
263 DYBID Parking	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
47 Public Utility Services	\$ 991	\$ 353	\$ 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).

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 231	\$ 99,366	\$ 63,947	\$ 63,947	\$ 70,698	10.6%
36 Miscellaneous Revenues	193,946	152,687	200,340	200,675	201,675	0.5%
Total	\$ 194,177	\$ 252,053	\$ 264,287	\$ 264,622	\$ 272,373	2.9%

CENTRAL BUSINESS DISTRICT CAPITAL IMPROVEMENT - 321

Interim City Manager

Alex Meyerhoff

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 budgeted in 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 that rejected the project - voted not to continue with the construction of the Plaza. All donations received during the life of the project were refunded at the donor's request.

Function(s): 257, 258 & 702.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditures by Function						
257 DYBID Assessment	\$ 35,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	— %
258 Commercial Area Development	5,191	69	11,100	100	—	(100.0)%
702 Downtown Redevelopment	1,587	1,809,932	—	—	—	n/a
Total	42,278	1,820,001	21,100	10,100	10,000	(1.0)%
Revenues by Element						
36 Miscellaneous Revenues	355,970	715,306	21,250	73,730	21,450	(70.9)%
Transfers In	—	—	520,000	520,000	—	(100.0)%
Total	355,970	715,306	541,250	593,730	21,450	(96.4)%
Fund Balance						
Beginning Balance	258,480	572,172	(532,523)	(532,523)	51,107	(109.6)%
Revenues less Expenditures	313,692	(1,104,695)	520,150	583,630	11,450	(98.0)%
Ending Balance	\$ 572,172	\$ (532,523)	\$ (12,373)	\$ 51,107	\$ 62,557	22.4 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditures by Object						
300 Operating Supplies	\$ 3,493	\$ —	\$ 6,000	\$ —	\$ —	n/a
400 Professional Services & Charges	37,198	1,760,411	15,100	10,100	10,000	(1.0)%
600 Capital Projects	1,587	59,590	—	—	—	n/a
Total Expenditures	\$ 42,278	\$ 1,820,001	\$ 21,100	\$ 10,100	\$ 10,000	(1.0)%

EXPLANATORY NARRATIVE

DYBID Assessment - 257

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
257 DYBID Assessment						
400 Professional Services & Charges						
48 Repairs & Maintenance	\$ 35,500	\$ 10,000	\$ 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 downtown improvement project implementation. However, due to the cancellation of the Downtown Plaza project, and the lack of available funding, no funds will be budgeted for potential public expenditures in the downtown area in 2020.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
258 Commercial Area Development						
300 Operating Supplies						
31 Office & Oper Supplies	\$ —	\$ —	\$ 1,000	\$ —	\$ —	n/a
35 Small Tools & Equip	3,493	—	5,000	—	—	n/a
Total	3,493	—	6,000	—	—	n/a
400 Professional Services & Charges						
41 Professional Services	—	—	5,000	—	—	n/a
44 Taxes & Assessments	—	45	—	—	—	n/a
48 Repairs & Maintenance	—	—	100	100	—	(100.0)%
49 Miscellaneous	1,698	24	—	—	—	n/a
Total	1,698	69	5,100	100	—	(100.0)%
Total Expenditures	\$ 5,191	\$ 69	\$ 11,100	\$ 100	\$ —	(100.0)%

Downtown Redevelopment - 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. Due to the cancellation of the project, all donations were refunded and no further expenditures are budgeted in this line item.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
702 Downtown Redevelopment						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 3,033	\$ —	\$ —	\$ —	n/a
49 Miscellaneous	—	1,747,309	—	—	—	n/a
Total	—	1,750,342	—	—	—	n/a

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
702 Downtown Redevelopment	Actual	Actual	Budget	Year-End	Budget	to Proj
600 Capital Outlay						
65 Construction Projects	1,587	59,590	—	—	—	n/a
Total Expenditures	\$ 1,587	\$ 1,809,932	\$ —	\$ —	\$ —	n/a

Revenue

The resources to fund this program come from miscellaneous revenues including downtown parking lot rents/ leases. Since the plaza project was canceled, all revenue from private donations was refunded.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 258,480	\$ 572,172	\$ (532,523)	\$ (532,523)	\$ 51,107	(109.6)%
36 Miscellaneous Revenues	355,970	715,306	21,250	73,730	21,450	(70.9)%
Transfers In	—	—	520,000	520,000	—	(100.0)%
Total	\$ 614,450	\$ 1,287,478	\$ 8,727	\$ 61,207	\$ 72,557	18.5 %

TROLLEY - 162*Interim City Manager**Alex Meyerhoff***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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
206 Trolley	\$ 22,282	\$ 13,871	\$ 31,699	\$ 31,697	\$ 9,400	(70.3)%
Revenues by Element						
33 Intergovernmental	20,254	—	20,429	20,429	—	(100.0)%
36 Miscellaneous Revenues	1,275	1,275	1,275	1,275	1,275	— %
Transfers In	21,700	11,500	10,000	10,000	10,000	— %
Total	43,229	12,775	31,704	31,704	11,275	(64.4)%
Fund Balance						
Beginning Balance	4	20,952	19,856	19,856	19,863	— %
Revenues less Expenditures	20,947	(1,096)	5	7	1,875	n/a
Ending Balance	\$ 20,951	\$ 19,856	\$ 19,861	\$ 19,863	\$ 21,738	9.4 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 22,282	\$ 13,871	\$ 31,699	\$ 31,697	\$ 9,400	(70.3)%

EXPLANATORY NARRATIVE**Trolley - 206**

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

206 Trolley	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 7,539	\$ 10,000	\$ 5,569	\$ 8,000	43.7 %
42 Communications	988	1,001	1,000	1,000	1,000	— %
47 Public Utility Services	379	383	270	436	400	(8.3)%
48 Repairs & Maintenance	20,914	4,948	20,429	24,692	—	(100.0)%
Total	22,281	13,871	31,699	31,697	9,400	(70.3)%
Total Expenditures	\$ 22,281	\$ 13,871	\$ 31,699	\$ 31,697	\$ 9,400	(70.3)%

Revenue

Revenues consist of telecommunication lease revenues and a transfer from the General Fund.

Revenue	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 4	\$ 20,952	\$ 19,856	\$ 19,856	\$ 19,863	— %
33 Intergovernmental	20,254	—	20,429	20,429	—	(100.0)%
36 Miscellaneous Revenues	1,275	1,275	1,275	1,275	1,275	— %
Transfers In	21,700	11,500	10,000	10,000	10,000	— %
Total	\$ 43,233	\$ 33,727	\$ 51,560	\$ 51,560	\$ 31,138	(39.6)%

FRONT STREET BUSINESS IMPROVEMENT AREA - 163

Interim City Manager

Alex Meyerhoff

DEFINITION

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

Twenty three businesses were assessed through the PBIA in 2019. This number is expected to remain the same for 2020.

Function(s): 207.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
207 Front Street Business Improvement	\$ 3,500	\$ 2,200	\$ 3,500	\$ 3,500	\$ 3,500	— %
Revenues by Element						
36 Miscellaneous Revenues	3,538	3,135	3,735	3,800	3,700	(2.6)%
Fund Balance						
Beginning Balance	117	155	1,090	1,090	1,390	27.5 %
Revenues less Expenditures	38	935	235	300	200	(33.3)%
Ending Balance	<u>\$ 155</u>	<u>\$ 1,090</u>	<u>\$ 1,325</u>	<u>\$ 1,390</u>	<u>\$ 1,590</u>	14.4 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 3,500	\$ 2,200	\$ 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
207 Front Street Business Impr	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ 3,500	\$ 2,200	\$ 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 117	\$ 155	\$ 1,090	\$ 1,090	\$ 1,390	27.5 %
36 Miscellaneous Revenues	3,538	3,135	3,735	3,800	3,700	(2.6)%
Total	\$ 3,655	\$ 3,290	\$ 4,825	\$ 4,890	\$ 5,090	4.1 %

CONVENTION CENTER - 170

*Interim City Manager
President and CEO - YVVCB
Convention Center General Manager*

*Alex Meyerhoff
John Cooper
Connie Upton*

DEFINITION

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

The City contracts with the Yakima Valley Visitors and Convention Bureau, doing business as Yakima Valley Tourism, to manage the Yakima Convention Center.

The convention industry continues to be more competitive by the day. In 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 2019 and beyond. However, this is not without challenges, one of which is a lack of space for larger conventions. In 2018, an expansion was presented to Council and was approved for the 2019 budget. See the Convention Center Capital fund for more details. This will grow the Convention Center and its economic impact to the City and surrounding areas. The Center will have the ability to host groups that have been lost because of their size, increase the space for groups that are on the verge of leaving due to meeting space size, and improve the ability to host more than one group at a time.

Function(s): 275 & 278.

PERFORMANCE STATISTICS

	2017	2018	2019	2020
Convention Center	Actual	Actual	Estimated	Projected
Future Days Booked	527	481	532	550
Event Days Held	409	388	378	370
Revenue				
Yakima Center Operations	\$ 754,277	\$ 835,236	\$ 865,850	\$ 841,250
Hotel / Motel Tax	727,013	730,393	745,000	696,660
Operating Transfer from PFD	100,000	100,000	100,000	150,000
Total Revenue	\$ 1,581,290	\$ 1,665,629	\$ 1,710,850	\$ 1,687,910

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
275 Tourist Promotion	\$ 423,545	\$ 444,099	\$ 459,500	\$ 455,000	\$ 412,368	(9.4)%
278 Yakima Center Management	1,236,133	1,222,509	1,308,774	1,247,874	1,285,143	3.0 %
Total	1,659,678	1,666,608	1,768,274	1,702,874	1,697,511	(0.3)%
Revenues by Element						
31 Taxes	727,013	730,393	745,000	745,000	696,660	(6.5)%
34 Chrgs f/Goods & Svcs	—	—	300,000	300,000	300,000	— %
36 Miscellaneous Revenues	754,277	835,236	628,250	565,900	541,200	(4.4)%
Transfers In	100,000	100,000	100,000	100,000	150,000	50.0 %
Total	1,581,290	1,665,629	1,773,250	1,710,900	1,687,860	(1.3)%
Fund Balance						
Beginning Balance	456,604	378,217	377,237	377,237	385,263	2.1 %
Revenues less Expenditures	(78,388)	(979)	4,976	8,026	(9,651)	(220.2)%
Ending Balance	\$ 378,216	\$ 377,238	\$ 382,213	\$ 385,263	\$ 375,612	(2.5)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ 61,234	\$ 55,325	\$ 68,000	\$ 61,000	\$ 64,000	4.9 %
400 Professional Services & Charges	1,598,444	1,611,283	1,700,274	1,641,874	1,633,511	(0.5)%
Total Expenditures	\$ 1,659,678	\$ 1,666,608	\$ 1,768,274	\$ 1,702,874	\$ 1,697,511	(0.3)%

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.

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

PROFESSIONAL SERVICES

	2017 Actual	2018 Actual	2019 Year-End Estimate	2020 Projected Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima	\$ 184,000	\$ 184,000	\$ 184,000	\$ 176,292
Sports Commission promotes Yakima's ability to host sporting events and sports related conventions.	72,500	82,500	87,500	84,660
Promotional funds established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's	430	311	5,000	2,000
State Fair Park to promote and market the SunDome and assist with its operations - NOTE: rejected by Council	75,000	75,000	75,000	48,380
Marketing	115	787	2,000	3,000
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	101,500	101,500	98,036
Total	\$ 423,545	\$ 444,098	\$ 455,000	\$ 412,368

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
275 Tourist Promotion						
400 Professional Services & Charges						
41 Professional Services	\$ 423,545	\$ 444,099	\$ 459,500	\$ 455,000	\$ 412,368	(9.4)%

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

	2017 Actual	2018 Actual	2019 Year-End Estimate	2020 Projected Budget
Pacific Power	\$ 137,979	\$ 133,723	\$ 130,000	\$ 135,000
Natural Gas	26,968	24,676	27,000	30,000
Water and wastewater	25,885	24,160	21,500	22,500
Refuse	5,277	5,593	5,000	5,743
Irrigation	2,053	2,242	2,000	2,000
Stormwater	4,489	4,597	4,900	4,900
Total	\$ 202,651	\$ 194,991	\$ 190,400	\$ 200,143

278 Yakima Center Management	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 61,234	\$ 55,325	\$ 68,000	\$ 61,000	\$ 64,000	4.9%
400 Professional Services & Charges						
41 Professional Services	869,415	866,595	900,607	895,607	904,500	1.0%
42 Communications	18,773	17,541	18,567	18,567	20,000	7.7%
43 Trans & Training	5,675	2,339	5,200	3,200	3,500	9.4%
45 Rentals & Leases	8,255	3,458	5,000	3,000	5,000	66.7%
46 Insurance	10,334	11,375	13,000	10,643	12,000	12.8%
47 Public Utility Services	202,652	194,992	214,400	190,400	200,143	5.1%
48 Repairs & Maintenance	50,835	49,146	73,000	54,457	63,000	15.7%
49 Miscellaneous	8,960	21,740	11,000	11,000	13,000	18.2%
Total	1,174,899	1,167,186	1,240,774	1,186,874	1,221,143	2.9%
Total Expenditures	\$ 1,236,133	\$ 1,222,511	\$ 1,308,774	\$ 1,247,874	\$ 1,285,143	3.0%

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 456,604	\$ 378,217	\$ 377,237	\$ 377,237	\$ 385,263	2.1 %
31 Taxes	727,013	730,393	745,000	745,000	696,660	(6.5)%
34 Chrgs f/Goods & Svcs	—	—	300,000	300,000	300,000	— %
36 Miscellaneous Revenues	754,277	835,236	628,250	565,900	541,200	(4.4)%
Transfers In	100,000	100,000	100,000	100,000	150,000	50.0 %
Total	\$ 2,037,894	\$ 2,043,846	\$ 2,150,487	\$ 2,088,137	\$ 2,073,123	(0.7)%

CONVENTION CENTER CAPITAL - 370

*Interim City Manager
President and CEO - YVVCB
Convention Center General Manager*

*Alex Meyerhoff
John Cooper
Connie Upton*

DEFINITION

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

Reserves for major facility maintenance typically come from Hotel/Motel Tax and/or the Public Facilities District State Sales Tax credit. The Public Facilities Board transfers funds to ensure adequate funding is available for future scheduled projects.

In 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. In May of 2019, ALSC Architects were awarded the bid for Architectural services for the expansion. As of mid-September, they are putting the final details in place to go out for bid later in September. October 21 is the deadline for bid submissions. It is tentatively scheduled to go to City Council to award the contract on November 4, 2019. Start date and the length of construction are not yet determined, however, it is anticipated that construction will begin as early as possible in 2020.

Function(s): 279.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
279 Capital Improvement	\$ 241,209	\$ 305,750	\$ 13,513,600	\$ 13,513,600	\$ 435,000	(96.8)%
Revenues by Element						
31 Taxes	293,332	274,128	375,000	375,000	238,430	(36.4)%
36 Miscellaneous Revenues	500	500	500	1,000	16,900	n/a
39 Other Financing Sources	—	—	12,500,000	12,500,000	—	(100.0)%
Transfers In	155,000	155,000	383,600	383,600	200,000	(47.9)%
Total	448,832	429,628	13,259,100	13,259,600	455,330	(96.6)%
Fund Balance						
Beginning Balance	725,492	933,114	1,056,992	1,056,992	802,992	(24.0)%
Revenues less Expenditures	207,623	123,878	(254,500)	(254,000)	20,330	(108.0)%
Ending Balance	\$ 933,115	\$ 1,056,992	\$ 802,492	\$ 802,992	\$ 823,322	2.5 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ 67,305	\$ 67,016	\$ 80,000	\$ 80,000	\$ 80,000	— %
400 Professional Services & Charges	143,125	203,969	813,600	813,600	235,000	(71.1)%
600 Capital Projects	30,779	34,765	12,620,000	12,620,000	120,000	(99.0)%
Total Expenditures	\$ 241,209	\$ 305,750	\$ 13,513,600	\$ 13,513,600	\$ 435,000	(96.8)%

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ 67,305	\$ 67,016	\$ 80,000	\$ 80,000	\$ 80,000	— %
400 Professional Services & Charges						
41 Professional Services	14,965	41,373	583,600	583,600	40,000	(93.1)%
48 Repairs & Maintenance	128,160	162,596	230,000	230,000	195,000	(15.2)%
Total	143,125	203,969	813,600	813,600	235,000	(71.1)%
600 Capital Outlay						
64 Machinery & Equipment	30,779	34,765	120,000	120,000	120,000	— %
65 Construction Projects	—	—	12,500,000	12,500,000	—	(100.0)%
Total	30,779	34,765	12,620,000	12,620,000	120,000	(99.0)%
Total Expenditures	\$ 241,209	\$ 305,750	\$ 13,513,600	\$ 13,513,600	\$ 435,000	(96.8)%

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 725,492	\$ 933,114	\$ 1,056,992	\$ 1,056,992	\$ 802,992	(24.0)%
31 Taxes	293,332	274,128	375,000	375,000	238,430	(36.4)%
36 Miscellaneous Revenues	500	500	500	1,000	16,900	n/a
39 Other Financing Sources	—	—	12,500,000	12,500,000	—	(100.0)%
Transfers In	155,000	155,000	383,600	383,600	200,000	(47.9)%
Total	\$ 1,174,324	\$ 1,362,742	\$ 14,316,092	\$ 14,316,592	\$ 1,258,322	(91.2)%

TOURIST PROMOTION AREA - 173

*Interim City Manager
President and CEO - YVVCB*

*Alex Meyerhoff
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. According to RCW 35.101.010, "Tourism promotion" means activities and expenditures designed to increase tourism and convention business, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists, and operating tourism destination marketing organizations.

The City contracts with Yakima Valley Visitors & Convention Bureau (DBA as Yakima Valley Tourism or 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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
255 Tourist Promotion	\$ 662,949	\$ 621,963	\$ 690,000	\$ 690,000	\$ 660,000	(4.3)%
Revenues by Element						
31 Taxes	663,662	611,751	690,000	690,000	660,000	(4.3)%
36 Miscellaneous Revenues	575	771	350	350	350	— %
Total	664,237	612,522	690,350	690,350	660,350	(4.3)%
Fund Balance						
Beginning Balance	78,054	79,342	69,902	69,902	70,252	0.5 %
Revenues less Expenditures	1,288	(9,441)	350	350	350	— %
Ending Balance	\$ 79,342	\$ 69,901	\$ 70,252	\$ 70,252	\$ 70,602	0.5 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 662,949	\$ 621,963	\$ 690,000	\$ 690,000	\$ 660,000	(4.3)%

EXPLANATORY NARRATIVE

Tourist Promotion - 255

YVT will implement the marketing activities listed below as approved by the TPA Commission in September. 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 for the budget year.

TOURIST PROMOTION EXPENDITURES

	2020 Projected Budget
Sports Trade Shows	\$ 10,000
Sports Event Development Fund	20,000
Sports Marketing	9,000
Convention/Group Sales Marketing	36,000
Group Tour & Travel Trade Shows	9,500
Leisure Publicity / Familiarization Tours	8,500
Leisure Travel Marketing	120,830
Travel Media Public Relations	40,000
Travel Guide Distribution	16,500
Administration / Operation Expenses	39,670
Salaries, Wages and Benefits *	350,000
Total	\$ 660,000

(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.

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.

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
255 Tourist Promotion						
400 Professional Services & Charges						
41 Professional Services	\$ 662,949	\$ 621,963	\$ 690,000	\$ 690,000	\$ 660,000	(4.3)%

Revenue

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

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Revenue						
Beginning Balance	\$ 78,054	\$ 79,342	\$ 69,902	\$ 69,902	\$ 70,252	0.5 %
31 Taxes	663,662	611,751	690,000	690,000	660,000	(4.3)%
36 Miscellaneous Revenues	575	771	350	350	350	— %
Total	\$ 742,291	\$ 691,864	\$ 760,252	\$ 760,252	\$ 730,602	(3.9)%

CAPITOL THEATRE - 171

*Interim City Manager
Capitol Theatre Executive Director*

*Alex Meyerhoff
Charlie Robin*

DEFINITION

Originally built in 1920, The Capitol Theatre has been serving the community for nearly a century. The City purchased the theatre in 1975, and in that year the Theatre burned to the ground, was rebuilt and restored to its former magnificent state and reopened in 1978, and continues to be a historical gem.

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. A thorough needs study is undertaken annually to update the Theatre's ongoing capital plan.

In 2007, the CTC and City organized a Public Facilities District (PFD) to provide funding for the Production Center and 4th Street Theatre Expansion. The expansion facilitated larger productions and included a 400-seat black box theatre, now known as the 4th Street Theatre. These facility upgrades were funded by City-issued general obligation bonds, 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.

The top priority for 2020 continues to be establishing priorities and time lines toward completion of facility and equipment related needs identified through safety and system evaluations and technical staff recommendations.

Many of the capital items have been in service now for over 40 years. The useful life of many items has been 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 decreasingly cost effective, or not possible, for these capital replacement items. The necessity for City support via this process continues to be essential.

Function(s): 271.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Productions ⁽¹⁾	70	87	78	82
Tickets Sold	66,164	60,000	65,000	68,000

(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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
271 Capitol Theatre	\$ 443,278	\$ 441,612	\$ 471,911	\$ 471,911	\$ 481,192	2.0 %
Revenues by Element						
31 Taxes	307,950	305,087	308,070	308,070	301,410	(2.2)%
36 Miscellaneous Revenues	250	250	250	500	—	(100.0)%
Transfers In	127,600	142,400	173,955	173,955	173,955	— %
Total	435,800	447,737	482,275	482,525	475,365	(1.5)%
Fund Balance						
Beginning Balance	35,496	28,018	34,144	34,144	44,758	31.1 %
Revenues less Expenditures	(7,478)	6,125	10,364	10,614	(5,827)	(154.9)%
Ending Balance	\$ 28,018	\$ 34,143	\$ 44,508	\$ 44,758	\$ 38,931	(13.0)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ 23,400	\$ 27,176	\$ 30,400	\$ 30,400	\$ 30,400	—%
400 Professional Services & Charges	419,878	414,436	441,511	441,511	450,792	2.1%
Total Expenditures	\$ 443,278	\$ 441,612	\$ 471,911	\$ 471,911	\$ 481,192	2.0%

EXPLANATORY NARRATIVE

Capitol Theatre - 271

The Capitol Theatre Operating Agreement has been in place since 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
271 Capitol Theatre						
300 Operating Supplies						
35 Small Tools & Equip	\$ 23,400	\$ 27,176	\$ 30,400	\$ 30,400	\$ 30,400	—%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
271 Capitol Theatre						
400 Professional Services & Charges						
41 Professional Services	350,549	343,842	369,611	369,611	378,892	2.5%
45 Rentals & Leases	41,975	43,233	44,530	44,530	44,530	—%
47 Public Utility Services	534	545	550	550	550	—%
48 Repairs & Maintenance	26,820	26,816	26,820	26,820	26,820	—%
Total	419,878	414,436	441,511	441,511	450,792	2.1%
Total Expenditures	\$ 443,278	\$ 441,612	\$ 471,911	\$ 471,911	\$ 481,192	2.0%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 35,496	\$ 28,018	\$ 34,144	\$ 34,144	\$ 44,758	31.1 %
31 Taxes	307,950	305,087	308,070	308,070	301,410	(2.2)%
36 Miscellaneous Revenues	250	250	250	500	—	(100.0)%
Transfers In	127,600	142,400	173,955	173,955	173,955	— %
Total	\$ 471,296	\$ 475,755	\$ 516,419	\$ 516,669	\$ 520,123	0.7 %

CAPITOL THEATRE CAPITAL- 322

Interim City Manager
Capitol Theatre Executive Director

Alex Meyerhoff
Charlie Robin

DEFINITION

The Capitol Theatre Capital fund accounts for major facility upgrades.

Function(s): 270.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditures by Function						
270 Capital Improvement	\$ 104,743	\$ 13,705	\$ 60,000	\$ 60,000	\$ 60,000	—%
Revenues by Element						
36 Miscellaneous Revenues	—	—	—	—	3,100	n/a
Transfers In	56,968	60,000	60,000	60,000	60,000	—%
Total	56,968	60,000	60,000	60,000	63,100	5.2%
Fund Balance						
Beginning Balance	150,566	102,791	149,087	149,087	149,087	—%
Revenues less Expenditures	(47,775)	46,295	—	—	3,100	n/a
Ending Balance	\$ 102,791	\$ 149,086	\$ 149,087	\$ 149,087	\$ 152,187	2.1%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditure Summary by Type						
600 Capital Projects	\$ 104,743	\$ 13,705	\$ 60,000	\$ 60,000	\$ 60,000	—%

EXPLANATORY NARRATIVE**Capital Improvement - 270**

The 2009 expansion to the Capitol Theatre added a new Production Center which was completed in 2011. The City issued approximately \$7.0 million of general obligation bonds, which are being repaid by a 25-year revenue stream of Public Facilities Sales Tax credit collections dedicated to the Capitol Theatre project.

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 year's budget will be carried forward and combined with any new resources made available for upgrades and improvements.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
270 Capital Improvement	Actual	Actual	Budget	Year-End	Budget	to Proj
600 Capital Outlay						
65 Construction Projects	\$ 104,743	\$ 13,705	\$ 60,000	\$ 60,000	\$ 60,000	—%

Revenue

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 150,566	\$ 102,791	\$ 149,087	\$ 149,087	\$ 149,087	—%
36 Miscellaneous Revenues	—	—	—	—	3,100	n/a
Transfers In	56,968	60,000	60,000	60,000	60,000	—%
Total	\$ 207,534	\$ 162,791	\$ 209,087	\$ 209,087	\$ 212,187	1.5%

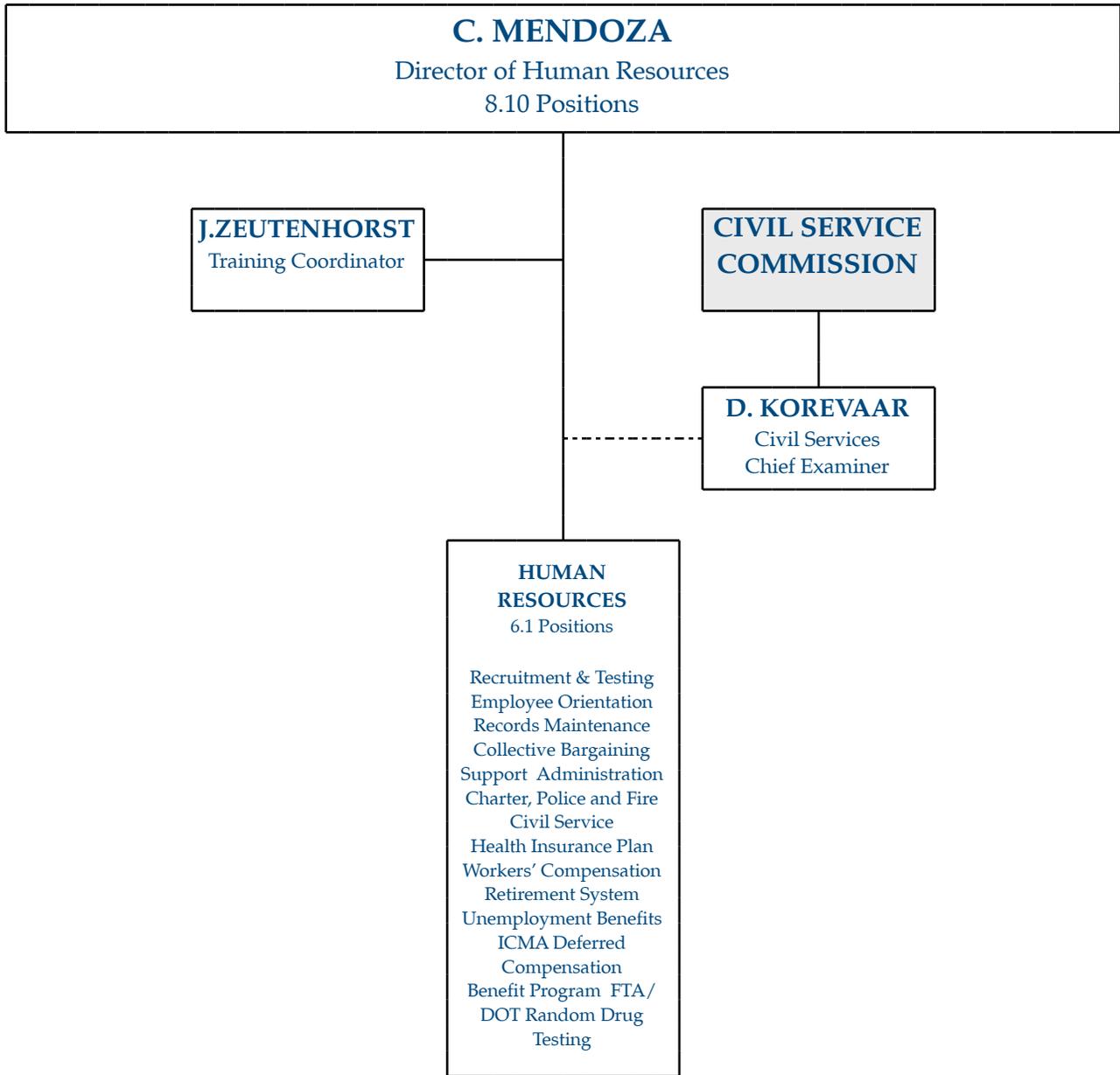


HUMAN RESOURCES

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

* General Fund Department

HUMAN RESOURCES
Organizational Chart as of January 1, 2020



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	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Personnel Requisitions	213	204	225	200
Applications Received	1,584	1,985	2,000	1,500
Employment Tests Administered	117	143	180	140
Number of Candidates Scheduled/Tested	422	561	500	400
Personnel Hired	144	133	120	105
Classification Studies Completed	20	26	40	20
Unique Training Hours (Individual CYU Course Hours)	77	125	80	85
Cumulative Hours of CYU Instruction	369	477	350	360
Number of CYU Training Participants	2,202	2,195	2,097	2,300
Total Hours of CYU Training Obtained	5,744	7,114	6,500	6,700
Hours Invested in Labor Negotiations/Contract Admin/Grievances	250	325	400	400
Medical Leave of Absence Cases (FMLA, WA State Law)	168	157	174	174
WLAD Accommodations (Medical Restrictions)	n/a	22	28	28
ADA Accommodations	4	6	2	4
Worker's Comp Claims Handled	102	80	80	80
Hours spent on Safety Issues	500	500	500	500
Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation/Improvement, Discipline Administration, etc.)	1,600	1,600	1,650	1,700
Personnel Action Forms - Handling	2,100	2,150	2,200	2,100
Performance Evaluations Issued	843	795	825	800
Hours Invested in Evaluations Process	400	400	400	400

AUTHORIZED PERSONNEL

Class	2017 Adopted	2018 Adopted	2019 Adopted	2020 Proposed
Code Position Title	Budget	Budget	Budget	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	3.50	3.50	3.50
10104 Human Resources Assistant ⁽¹⁾	1.60	0.60	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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
162 Personnel Administration	\$ 293,313	\$ 324,309	\$ 305,250	\$ 303,050	\$ 294,693	(2.8)%
163 Recruitment/CJ Sales Tax	—	—	5,000	2,000	5,000	150.0 %
165 Charter Civil Service	165,815	179,067	187,315	188,316	193,236	2.6 %
166 Police Civil Service	154,473	165,272	157,477	158,502	162,967	2.8 %
167 Training/CYU	32	16,579	113,070	113,170	114,843	1.5 %
Total	\$ 613,633	\$ 685,227	\$ 768,112	\$ 765,038	\$ 770,739	0.7 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 388,666	\$ 415,206	\$ 416,436	\$ 417,361	\$ 432,012	3.5 %
200 Personnel Benefits	143,691	156,096	161,662	161,662	162,662	0.6 %
Sub-Total Salaries & Benefits	532,357	571,302	578,098	579,023	594,674	2.7 %
300 Operating Supplies	7,139	15,691	19,500	18,000	19,500	8.3 %
400 Professional Services & Charges	74,137	98,235	170,515	168,015	156,565	(6.8)%
Total Expenditures	\$ 613,633	\$ 685,228	\$ 768,113	\$ 765,038	\$ 770,739	0.7 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
162 Personnel Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 156,913	\$ 168,377	\$ 108,898	\$ 108,898	\$ 112,886	3.7 %
14 Retire/Term Cashout	2,485	1,277	2,500	1,500	1,500	— %
Total	159,398	169,654	111,398	110,398	114,386	3.6 %
200 Benefits	61,631	68,377	38,843	38,843	39,247	1.0 %
300 Operating Supplies						
31 Office & Oper Supplies	3,093	751	2,500	2,500	2,500	— %
32 Fuel	16	—	—	—	—	n/a
35 Small Tools & Equip	3,881	786	4,000	3,000	4,000	33.3 %
Total	6,990	1,537	6,500	5,500	6,500	18.2 %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
162 Personnel Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	20,421	15,288	80,000	80,000	80,000	— %
42 Communications	4,614	4,030	4,759	4,809	4,809	— %
43 Trans & Training	369	4,095	3,000	3,000	3,000	— %
45 Rentals & Leases	33,237	51,207	54,000	54,000	40,000	(25.9)%
48 Repairs & Maintenance	150	—	1,000	—	1,000	n/a
49 Miscellaneous	6,503	10,120	5,750	6,500	5,750	(11.5)%
Total	65,294	84,740	148,509	148,309	134,559	(9.3)%
Total Expenditures	\$ 293,313	\$ 324,308	\$ 305,250	\$ 303,050	\$ 294,692	(2.8)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
163 Criminal Justice Sales Tax .3%	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ —	\$ 5,000	\$ 2,000	\$ 5,000	150.0%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
165 Charter Civil Service	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 120,274	\$ 127,899	\$ 132,099	\$ 132,099	\$ 136,666	3.5 %
13 Special Pay	98	165	200	200	200	— %
14 Retire/Term Cashout	740	1,098	1,000	1,800	1,800	— %
Total	121,112	129,162	133,299	134,099	138,666	3.4 %
200 Benefits	38,609	43,240	44,864	44,864	45,417	1.2 %
300 Operating Supplies						
31 Office & Oper Supplies	150	725	2,500	2,000	2,500	25.0 %
35 Small Tools & Equip	—	—	500	500	500	— %
Total	150	725	3,000	2,500	3,000	20.0 %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
165 Charter Civil Service	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	493	610	1,900	1,400	1,900	35.7 %
42 Communications	296	174	653	653	653	— %
43 Trans & Training	1,751	2,507	1,500	1,500	1,500	— %
49 Miscellaneous	3,404	2,650	2,100	3,300	2,100	(36.4)%
Total	5,944	5,941	6,153	6,853	6,153	(10.2)%
Total Expenditures	\$ 165,815	\$ 179,068	\$ 187,316	\$ 188,316	\$ 193,236	2.6 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
166 Police Civil Service	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 107,812	\$ 115,126	\$ 107,066	\$ 107,066	\$ 111,236	3.9%
13 Special Pay	98	165	150	175	175	—%
14 Retire/Term Cashout	247	1,098	500	1,500	1,500	—%
Total	108,157	116,389	107,716	108,741	112,911	3.8%
200 Benefits	43,451	44,479	44,958	44,958	45,253	0.7%
300 Operating Supplies						
31 Office & Oper Supplies	—	400	1,000	1,000	1,000	—%
400 Professional Services & Charges						
41 Professional Services	400	172	600	600	600	—%
42 Communications	449	209	603	603	603	—%
43 Trans & Training	751	1,489	1,250	1,250	1,250	—%
49 Miscellaneous	1,267	2,133	1,350	1,350	1,350	—%
Total	2,867	4,003	3,803	3,803	3,803	—%
Total Expenditures	\$ 154,475	\$ 165,271	\$ 157,477	\$ 158,502	\$ 162,967	2.8%

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).

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
167 Training/COY University	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ —	\$ —	\$ 64,023	\$ 64,023	\$ 66,048	3.2 %
12 Overtime	—	—	—	100	—	(100.0)%
Total	—	—	64,023	64,123	66,048	3.0 %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
167 Training/COY University						
200 Benefits	—	—	32,997	32,997	32,745	(0.8)%
300 Operating Supplies						
31 Office & Oper Supplies	—	13,029.17	8,500	8,500	8,500	— %
35 Small Tools & Equip	—	—	500	500	500	— %
Total	—	13,029	9,000	9,000	9,000	— %
400 Professional Services & Charges						
41 Professional Services	—	1,586.2	3,200	3,200	3,200	— %
43 Trans & Training	—	646.24	1,250	1,250	1,250	— %
49 Miscellaneous	32	1,318	2,600	2,600	2,600	— %
Total	32	3,550	7,050	7,050	7,050	— %
Total Expenditures	\$ 32	\$ 16,579	\$ 113,070	\$ 113,170	\$ 114,843	1.5 %

Dedicated Revenue

Revenues consist of Civil Service exam fees.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Dedicated Revenue						
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.

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
182 Benefit Administration	\$ 466,589	\$ 76,573	\$ 81,629	\$ 81,179	\$ 84,106	3.6%
183 Insurance Premiums	6,875	7,367	7,000	7,000	7,000	—%
185 Claims Paid	80,176	86,074	100,000	100,000	100,000	—%
Total	553,640	170,014	188,629	188,179	191,106	1.6%
Revenues by Element						
36 Miscellaneous Revenues	212,144	214,419	221,343	219,573	228,992	4.3%
Fund Balance						
Beginning Balance	490,692	149,196	193,601	193,601	224,995	16.2%
Revenues less Expenditures	(341,496)	44,405	32,714	31,394	37,886	20.7%
Ending Balance	\$ 149,196	\$ 193,601	\$ 226,315	\$ 224,995	\$ 262,881	16.8%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 47,805	\$ 53,995	\$ 55,842	\$ 55,392	\$ 57,979	4.7%
200 Personnel Benefits	96,970	106,583	120,764	120,764	120,953	0.2%
Sub-Total Salaries & Benefits	144,775	160,578	176,606	176,156	178,932	1.6%
400 Professional Services & Charges	8,865	9,436	12,023	12,023	12,174	1.3%
Transfers	400,000	—	—	—	—	n/a
Total Expenditures	\$ 553,640	\$ 170,014	\$ 188,629	\$ 188,179	\$ 191,106	1.6%

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 46,515	\$ 53,182	\$ 54,542	\$ 54,542	\$ 56,679	3.9%
14 Retire/Term Cashout	1,290	813	1,300	850	1,300	52.9%
Total	47,805	53,995	55,842	55,392	57,979	4.7%
200 Benefits	16,794	20,510	20,764	20,764	20,953	0.9%
400 Professional Services & Charges						
41 Professional Services	1,990	2,069	5,023	5,023	5,174	3.0%
Transfers Out	400,000	—	—	—	—	n/a
Total Expenditures	\$ 466,589	\$ 76,574	\$ 81,629	\$ 81,179	\$ 84,106	3.6%

Insurance Premiums - 183

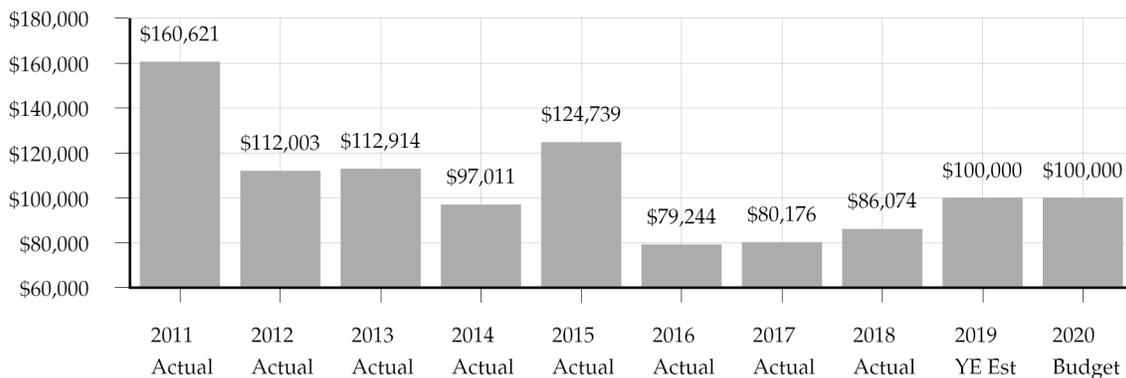
This function provides for a third-party administrator, Talx Equifax Administrative Services.

183 Insurance Premiums	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 6,875	\$ 7,367	\$ 7,000	\$ 7,000	\$ 7,000	—%

Claims Paid - 185

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

WORKERS' UNEMPLOYMENT BENEFITS PAID



	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
185 Claims Paid	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	\$ 80,176	\$ 86,074	\$ 100,000	\$ 100,000	\$ 100,000	—%

Revenue

Revenue is generated through monthly accrual assessments for each employee.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 490,692	\$ 149,196	\$ 193,601	\$ 193,601	\$ 224,995	16.2%
36 Miscellaneous Revenues	212,144	214,419	221,343	219,573	228,992	4.3%
Total	<u>\$ 702,836</u>	<u>\$ 363,615</u>	<u>\$ 414,944</u>	<u>\$ 413,174</u>	<u>\$ 453,987</u>	9.9%

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 to all operating funds pay all medical/vision/dental claims and maintain reserves. Budgeted revenue, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at \$14,275,223. Factors that affect revenue are the coverage elected by the employee (i.e. employee-only or family) and the number of budgeted positions. The following reflects the total base premium rates charged used to calculate the portion paid by the City and employees based on negotiated formulas.

BASE PREMIUM RATES

Description	2018		2019		2020	
	Actual	Actual	vs. 2019	Proposed	vs. 2020	
LEOFF I Employees	\$ 959.37	\$ 1,535.00	\$ 575.63	\$ 2,302.50	\$ 767.50	
YPPA Employees	780.26	780.26	\$ —	910.35	130.09	
All Other Employees	755.54	770.65	\$ 15.11	794.35	23.70	
YPPA Dependents	896.86	995.55	\$ 98.69	1,050.25	54.70	
All Other Dependent(s)	897.67	942.56	\$ 44.89	971.00	28.44	
Dental	100.96	98.20	\$ (2.76)	98.20	—	

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

Expenditures by Function	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
171 Benefit Administration	\$ 383,392	\$ 323,663	\$ 460,943	\$ 460,143	\$ 475,200	3.3 %
172 Insurance Premiums	424,808	523,950	550,000	550,000	550,000	— %
173 Medical Claims Processing	675,716	660,058	685,000	685,000	685,000	— %
174 Medical Claims Paid	9,721,914	8,547,788	11,220,000	11,220,000	11,420,000	1.8 %
186 MiCare Clinic Services	634,156	734,266	695,000	695,000	695,000	— %
187 MiCare Clinic Administration	35,564	34,420	38,500	38,200	39,500	3.4 %
Total	11,875,550	10,824,145	13,649,443	13,648,343	13,864,700	1.6 %

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenues by Element						
36 Miscellaneous Revenues	12,154,372	12,233,835	14,189,179	14,294,379	14,275,223	(0.1)%
37 Prop & Trust Gains	11,937	—	—	—	—	n/a
Total	12,166,309	12,233,835	14,189,179	14,294,379	14,275,223	(0.1)%
Fund Balance						
Beginning Balance	(1,476,906)	(1,186,145)	223,546	223,546	869,582	289.0 %
Revenues less Expenditures	290,759	1,409,690	539,736	646,036	410,523	(36.5)%
Ending Balance	\$ (1,186,147)	\$ 223,545	\$ 763,282	\$ 869,582	\$ 1,280,105	47.2 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 152,954	\$ 129,758	\$ 138,916	\$ 138,116	\$ 144,616	4.7%
200 Personnel Benefits	10,185,718	9,116,781	11,816,397	11,816,397	12,017,282	1.7%
Sub-Total Salaries & Benefits	10,338,672	9,246,539	11,955,313	11,954,513	12,161,898	1.7%
300 Operating Supplies	233	1,397	7,000	7,000	7,000	—%
400 Professional Services & Charges	1,483,917	1,571,882	1,687,130	1,686,830	1,695,802	0.5%
500 Intergovernmental	52,727	4,326	—	—	—	n/a
Total Expenditures	\$ 11,875,549	\$ 10,824,144	\$ 13,649,443	\$ 13,648,343	\$ 13,864,700	1.6%

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

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).

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
171 Benefit Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 119,992	\$ 129,526	\$ 137,116	\$ 137,116	\$ 142,816	4.2%
14 Retire/Term Cashout	32,962	232	1,800	1,000	1,800	80.0%
Total	152,954	129,758	138,916	138,116	144,616	4.7%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
171 Benefit Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	38,997	45,044	46,397	46,397	47,282	1.9%
300 Operating Supplies						
31 Office & Oper Supplies	—	865	3,000	3,000	3,000	—%
35 Small Tools & Equip	—	—	3,000	3,000	3,000	—%
Total	—	865	6,000	6,000	6,000	—%
400 Professional Services & Charges						
41 Professional Services	136,683	142,286	259,730	259,730	267,402	3.0%
42 Communications	—	83	1,000	1,000	1,000	—%
43 Trans & Training	1,582	1,261	2,000	2,000	2,000	—%
48 Repairs & Maintenance	—	—	400	400	400	—%
49 Miscellaneous	449	41	6,500	6,500	6,500	—%
Total	138,714	143,671	269,630	269,630	277,302	2.8%
500 Intergovernmental Services						
51 Intergov't Prof Services*	52,727	4,326	—	—	—	n/a
Total Expenditures	\$ 383,392	\$ 323,664	\$ 460,943	\$ 460,143	\$ 475,200	3.3%

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
172 Insurance Premiums	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	\$ 424,808	\$ 523,950	\$ 550,000	\$ 550,000	\$ 550,000	—%

Medical Claims Processing - 173

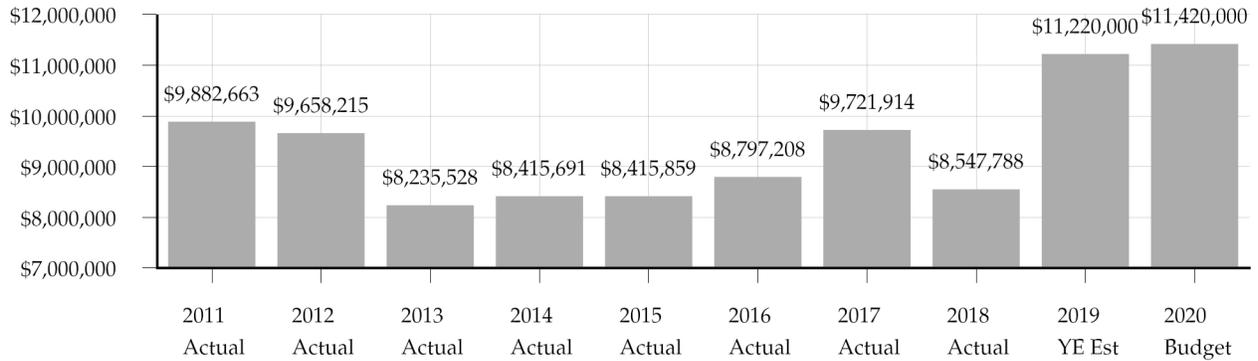
This function accounts for administrative service charges paid to Employee Benefit Management Services (EBMS), a third-party administrator (TPA) which processes the plan's claims.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
173 Medical Claims Processing	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 675,716	\$ 660,058	\$ 685,000	\$ 685,000	\$ 685,000	—%

Medical Claims Paid - 174

This function is used to pay for the payments of group medical, vision and dental claims.

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



	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
174 Medical Claims Paid						
200 Benefits	\$ 9,721,914	\$ 8,547,788	\$ 11,220,000	\$ 11,220,000	\$ 11,420,000	1.8%

MiCare Clinic Services - 186

To facilitate care and coupled with savings to the City from increasing utilization; operating expenses (i.e. doctor salaries, on site prescriptions, etc.) and per-employee administrative fees, an on-site clinic was opened in February 2013 for employees, dependents and retirees to provide office visits, laboratory work and prescriptions.

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
186 MiCare Clinic Services						
400 Professional Services & Charges						
41 Professional Services	\$ 634,156	\$ 734,266	\$ 695,000	\$ 695,000	\$ 695,000	—%

MiCare Clinic Administration - 187

This includes the City's administration of the MiCare clinic, primarily facility rent.

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
187 MiCare Clinic Administration						
300 Operating Supplies						
31 Office & Oper Supplies	\$ 233	\$ 532	\$ 1,000	\$ 1,000	\$ 1,000	—%
400 Professional Services & Charges						
41 Professional Services	6,403	6,529	6,300	6,300	6,300	—%
42 Communications	4,128	2,729	4,200	3,900	4,200	7.7%
45 Rentals & Leases	23,687	24,487	26,000	26,000	27,000	3.8%
49 Miscellaneous	1,113	142	1,000	1,000	1,000	—%
Total	35,331	33,887	37,500	37,200	38,500	3.5%
Total Expenditures	\$ 35,564	\$ 34,419	\$ 38,500	\$ 38,200	\$ 39,500	3.4%

Revenue

Revenue consists of operating fund assessments for each covered employee through payroll deduction and retiree pension remittance.

Revenue	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ (1,476,906)	\$ (1,186,145)	\$ 223,546	\$ 223,546	\$ 869,582	289.0 %
36 Miscellaneous Revenues	12,154,372	12,233,835	14,189,179	14,294,379	14,275,223	(0.1)%
37 Prop & Trust Gains	11,937	—	—	—	—	n/a
Total	\$ 10,689,403	\$ 11,047,690	\$ 14,412,725	\$ 14,517,925	\$ 15,144,805	4.3 %

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 are per-employee assessments to operating funds.

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
170 Safety Committee	\$ 8,261	\$ 10,625	\$ 14,400	\$ 14,400	\$ 14,600	1.4 %
175 Benefit Administration	192,021	183,494	256,044	255,495	262,814	2.9 %
176 Insurance Premiums	84,436	90,184	93,000	99,000	100,000	1.0 %
177 Claims Processing	248,482	281,026	255,000	249,000	255,000	2.4 %
178 Claims Paid	1,621,061	1,529,360	1,605,000	1,135,000	1,605,000	41.4 %
Total	2,154,261	2,094,689	2,223,444	1,752,895	2,237,414	27.6 %
Revenues by Element						
36 Miscellaneous Revenues	1,523,508	1,874,963	1,497,704	1,865,659	1,876,449	0.6 %
Transfers In	400,000	—	380,000	380,000	—	(100.0)%
Total	1,923,508	1,874,963	1,877,704	2,245,659	1,876,449	(16.4)%
Fund Balance						
Beginning Balance	436,827	206,074	(13,652)	(13,652)	479,112	n/a
Revenues less Expenditures	(230,753)	(219,726)	(345,740)	492,764	(360,965)	n/a
Ending Balance	\$ 206,074	\$ (13,652)	\$ (359,392)	\$ 479,112	\$ 118,147	(75.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 102,718	\$ 90,400	\$ 122,462	\$ 121,913	\$ 126,490	3.8%
200 Personnel Benefits	1,728,331	1,657,077	1,661,760	1,197,760	1,669,149	39.4%
Sub-Total Salaries & Benefits	1,831,049	1,747,477	1,784,222	1,319,673	1,795,639	36.1%
300 Operating Supplies	1,321	2,945	6,800	6,800	6,800	—%
400 Professional Services & Charges	321,891	344,267	432,422	426,422	434,975	2.0%
Total Expenditures	\$ 2,154,261	\$ 2,094,689	\$ 2,223,444	\$ 1,752,895	\$ 2,237,414	27.6%

EXPLANATORY NARRATIVE

Safety Committee - 170

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

170 Safety Committee	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ —	\$ —	\$ 2,500	\$ 2,500	\$ 2,500	—%
35 Small Tools & Equip	507	1,690	2,500	2,500	2,500	—%
Total	507	1,690	5,000	5,000	5,000	—%
400 Professional Services & Charges						
41 Professional Services	1,430	165	1,500	1,500	1,500	—%
43 Trans & Training	78	2,226	1,000	1,000	1,000	—%
49 Miscellaneous	6,246	6,544	6,900	6,900	7,100	2.9%
Total	7,754	8,935	9,400	9,400	9,600	2.1%
Total Expenditures	\$ 8,261	\$ 10,625	\$ 14,400	\$ 14,400	\$ 14,600	1.4%

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 99,855	\$ 90,400	\$ 120,862	\$ 120,862	\$ 125,090	3.5%
12 Overtime	56	—	—	—	—	n/a
13 Special Pay	389	—	500	300	300	—%
14 Retire/Term Cashout	2,418	—	1,100	751	1,100	46.5%
Total	102,718	90,400	122,462	121,913	126,490	3.8%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
175 Benefit Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	36,540	37,534	48,760	48,760	49,149	0.8%
300 Operating Supplies						
31 Office & Oper Supplies	814	874	1,200	1,200	1,200	—%
35 Small Tools & Equip	—	382	600	600	600	—%
Total	814	1,256	1,800	1,800	1,800	—%
400 Professional Services & Charges						
41 Professional Services	49,251	51,282	79,422	79,422	81,775	3.0%
43 Trans & Training	25	996	1,000	1,000	1,000	—%
48 Repairs & Maintenance	279	345	500	500	500	—%
49 Miscellaneous	2,393	1,682	2,100	2,100	2,100	—%
Total	51,948	54,305	83,022	83,022	85,375	2.8%
Total Expenditures	\$ 192,020	\$ 183,495	\$ 256,044	\$ 255,495	\$ 262,814	2.9%

Insurance Premiums - 176

This function pays premiums for stop loss insurance.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
176 Insurance Premiums	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	\$ 84,436	\$ 90,184	\$ 93,000	\$ 99,000	\$ 100,000	1.0%

Claims Processing - 177

This function is used to pay Workers Compensation administration fees.

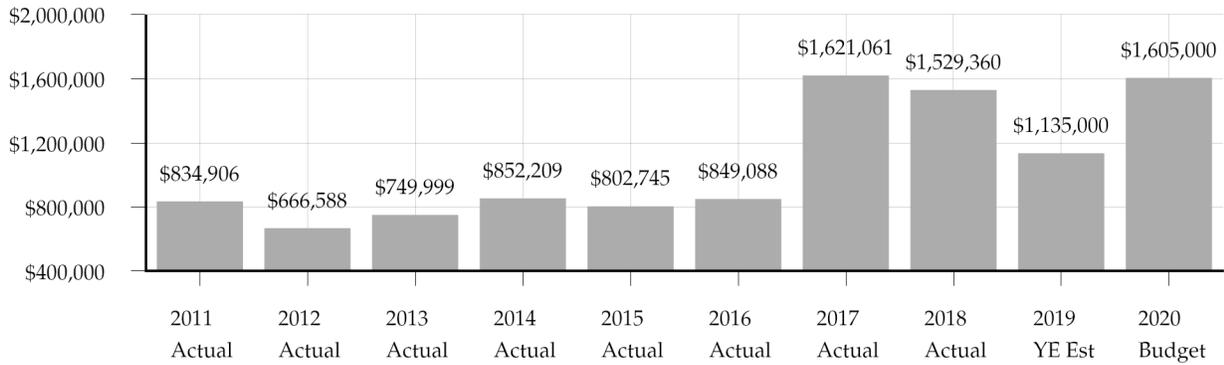
	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
177 Claims Processing	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 248,482	\$ 281,026	\$ 255,000	\$ 249,000	\$ 255,000	2.4%

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



	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
178 Claims Paid						
200 Benefits	\$ 1,607,354	\$ 1,529,360	\$ 1,520,000	\$ 1,050,000	\$ 1,520,000	44.8%
400 Professional Services & Charges						
49 Miscellaneous	13,707	—	85,000	85,000	85,000	—%
Total Expenditures	\$ 1,621,061	\$ 1,529,360	\$ 1,605,000	\$ 1,135,000	\$ 1,605,000	41.4%

Revenue

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

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Revenue						
Beginning Balance	\$ 436,827	\$ 206,074	\$ (13,652)	\$ (13,652)	\$ 479,112	n/a
36 Miscellaneous Revenues	1,523,508	1,874,963	1,497,704	1,865,659	1,876,449	0.6 %
Transfers In	400,000	—	380,000	380,000	—	(100.0)%
Total	\$ 2,360,335	\$ 2,081,037	\$ 1,864,052	\$ 2,232,007	\$ 2,355,561	5.5 %

WELLNESS/EMPLOYEE ASSISTANCE PROGRAM - 516

Human Resources Director

Connie Mendoza

DEFINITION

The Employee Assistance Program (EAP) includes random drug and alcohol testing and training as required by federal law. Wellness maintains fitness equipment located in various departments throughout the City.

Function(s): 168 & 169.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
168 Wellness Program	\$ 29,325	\$ 37,967	\$ 32,600	\$ 32,600	\$ 32,600	—%
169 Employee Assistance Program	33,108	31,858	34,300	34,300	34,300	—%
Total	62,433	69,825	66,900	66,900	66,900	—%
Revenues by Element						
36 Miscellaneous Revenues	545	30,465	100,000	100,000	100,000	—%
Fund Balance						
Beginning Balance	130,369	68,481	29,121	29,121	62,221	113.7%
Revenues less Expenditures	(61,888)	(39,360)	33,100	33,100	33,100	—%
Ending Balance	\$ 68,481	\$ 29,121	\$ 62,221	\$ 62,221	\$ 95,321	53.2%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ 3,659	\$ 6,486	\$ 3,400	\$ 6,900	\$ 6,900	—%
400 Professional Services & Charges	58,773	53,131	63,500	60,000	60,000	—%
600 Capital Projects	—	10,209	—	—	—	n/a
Total Expenditures	\$ 62,432	\$ 69,826	\$ 66,900	\$ 66,900	\$ 66,900	—%

EXPLANATORY NARRATIVE

A proactive step towards improving the health of employees and their families, reducing medical costs.

Wellness Program - 168

Improving the physical, mental and emotional well-being of all employees, providing an avenue for medical cost containment, and supplying a positive, supportive environment promoting healthy lifestyle choices.

Account 41 Professional Services - Includes an informational Wellness Fair for City employees.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
168 Wellness Program	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 2,584	\$ 2,821	\$ 500	\$ 3,000	\$ 3,000	—%
35 Small Tools & Equip	1,073	3,665	2,000	3,000	3,000	—%
Total	3,657	6,486	2,500	6,000	6,000	—%
400 Professional Services & Charges						
41 Professional Services	4,651	2,929	8,000	4,500	4,500	—%
42 Communications	264	—	100	100	100	—%
43 Trans & Training	470	708	1,500	1,500	1,500	—%
48 Repairs & Maintenance	13,911	11,789	15,000	15,000	15,000	—%
49 Miscellaneous	6,373	5,846	5,500	5,500	5,500	—%
Total	25,669	21,272	30,100	26,600	26,600	—%
600 Capital Outlay						
63 Impr Other Than Bldg	—	10,209	—	—	—	n/a
Total Expenditures	\$ 29,326	\$ 37,967	\$ 32,600	\$ 32,600	\$ 32,600	—%

Employee Assistance Program - 169

Provides confidential services to all employees and their families and assists in helping people to identify and resolve personal problems that may be affecting their lives and job performance. Also includes job development and training.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
169 Employee Assistance Program	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 2	\$ —	\$ 900	\$ 900	\$ 900	—%
400 Professional Services & Charges						
41 Professional Services	32,739	31,858	32,000	32,000	32,000	—%
49 Miscellaneous	367	—	1,400	1,400	1,400	—%
Total	33,106	31,858	33,400	33,400	33,400	—%
Total Expenditures	\$ 33,108	\$ 31,858	\$ 34,300	\$ 34,300	\$ 34,300	—%

Revenue

Revenues are insurance premium savings from position vacancies.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 130,369	\$ 68,481	\$ 29,121	\$ 29,121	\$ 62,221	113.7%
36 Miscellaneous Revenues	545	30,465	100,000	100,000	100,000	—%
Total	\$ 130,914	\$ 98,946	\$ 129,121	\$ 129,121	\$ 162,221	25.6%

LEGAL

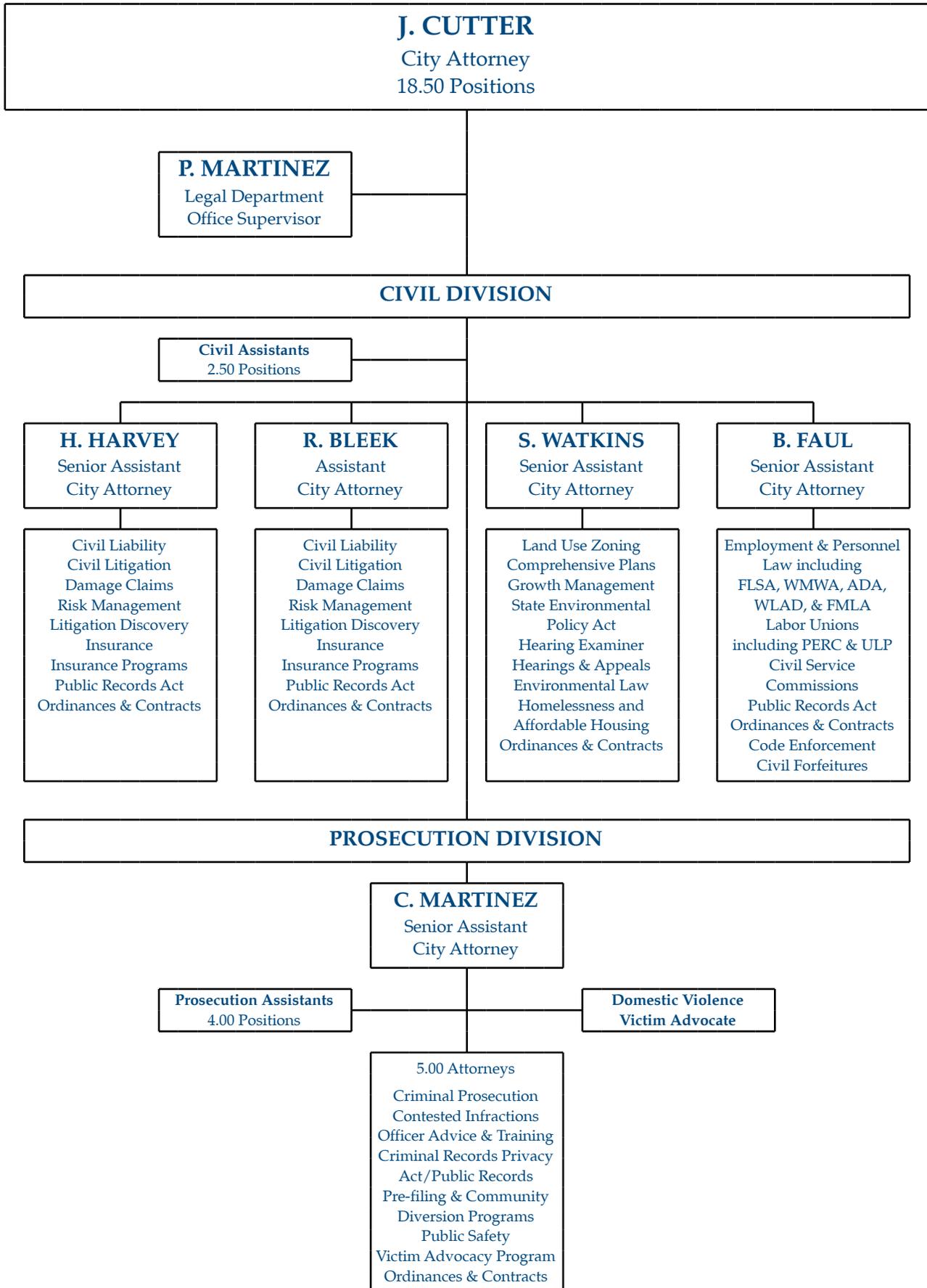
Title
Legal

Function*/Fund
170*

* General Fund Department

LEGAL

Organizational Chart as of January 1, 2020



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	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Traffic & Criminal Case Arraignments in Municipal Court	2,753	2,590	2,500	2,700
Trials, Motions and Other Hearings	4,043	3,731	3,895	4,000
Municipal Court Citations Filed	3,182	3,034	2,691	2,900
Cases Actually Tried	9	6	6	7
Cases Set for Trial	1,817	1,766	1,750	1,800
Legislation Prepared	191	199	180	200
Legal Opinions Prepared	335	335	330	340
Pending Civil Suits Filed By, or Against, the City	29	32	28	30
Damage Claims Handled	158	75	115	110

AUTHORIZED PERSONNEL

Class Code	Position Title	2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 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	3.00	3.00
1322	Senior Assistant City Attorney I ⁽²⁾⁽³⁾	1.00	1.00	3.00	3.00
1323	Assistant City Attorney II ⁽²⁾⁽³⁾	3.00	3.00	2.00	3.00
1324	Assistant City Attorney I ⁽²⁾⁽³⁾	2.00	2.00	2.00	1.00
10510	Legal Assistant III ⁽³⁾	2.00	2.00	3.00	3.00
10511	Legal Assistant II ⁽³⁾	3.50	3.50	2.50	2.50
10512	Legal Assistant I	1.00	1.00	1.00	1.00
10525	Victim Advocacy Coordinator ⁽⁴⁾	0.00	0.00	1.00	1.00
11810	Legal Department Office Supervisor	1.00	1.00	1.00	1.00
Total Personnel ⁽⁵⁾		18.50	18.50	19.50	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) Two Assistant City Attorneys were promoted to Senior Assistant City Attorneys and a Legal Assistant II was promoted to a Legal Assistant III in 2019 due to a reorganization.
- (4) A Victim Advocacy Coordinator position was added mid-year 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 6.20 FTE's are funded by Risk Management (515), and 1 FTE is funded by Police Grants (152).

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
152 Prosecution - Criminal	\$ 1,181,044	\$ 1,207,106	\$ 1,426,809	\$ 1,429,642	\$ 1,428,402	(0.1)%
153 Legal Counsel - Civil	362,957	396,671	454,475	451,654	495,545	9.7 %
154 Community Diversion	72,593	52,312	56,759	56,759	56,759	— %
Total	\$ 1,616,594	\$ 1,656,089	\$ 1,938,043	\$ 1,938,055	\$ 1,980,706	2.2 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 1,096,732	\$ 1,126,621	\$ 1,322,949	\$ 1,316,449	\$ 1,371,981	4.2 %
200 Personnel Benefits	367,763	391,568	462,469	462,468	451,398	(2.4)%
Sub-Total Salaries & Benefits	1,464,495	1,518,189	1,785,418	1,778,917	1,823,379	2.5 %
300 Operating Supplies	8,712	9,166	12,700	15,500	14,000	(9.7)%
400 Professional Services & Charges	143,386	128,734	139,926	143,638	143,326	(0.2)%
Total Expenditures	\$ 1,616,593	\$ 1,656,089	\$ 1,938,044	\$ 1,938,055	\$ 1,980,705	2.2 %

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 Senior Assistant City Attorney I 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
152 Criminal Justice Sales Tax .3%						
100 Salaries & Wages						
11 Salaries & Wages	\$ 154,636	\$ 129,369	\$ 183,304	\$ 183,304	\$ 174,111	(5.0)%
12 Overtime	—	3	—	—	—	n/a
14 Retire/Term Cashout	—	1	—	—	—	n/a
Total	154,636	129,373	183,304	183,304	174,111	(5.0)%
200 Benefits	55,136	52,234	66,404	66,404	57,316	(13.7)%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
152 Criminal Justice Sales Tax .3%	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	440	331	500	500	500	— %
35 Small Tools & Equip	370	1,261	1,500	1,500	1,500	— %
Total	810	1,592	2,000	2,000	2,000	— %
400 Professional Services & Charges						
41 Professional Services	—	—	1,000	500	1,000	100.0 %
43 Trans & Training	408	800	700	1,200	700	(41.7)%
49 Miscellaneous	1,190	1,110	1,100	1,112	1,100	(1.1)%
Total	1,598	1,910	2,800	2,812	2,800	(0.4)%
Total Expenditures	\$ 212,180	\$ 185,109	\$ 254,508	\$ 254,520	\$ 236,227	(7.2)%

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.

In 2019, the City Council made an affirmative response to Domestic Violence a City priority, and the position of Victim Advocacy Coordinator was created. The Victim Advocacy Coordinator provides support and assistance to victims of domestic violence, acts as a liaison between victims, witnesses and the criminal justice system, familiarizes and educates victims about legal processes in an effort to clarify options and minimize anxiety, and performs other duties as assigned. The Victim Advocacy Coordinator will also organize a City of Yakima Coordinated Community Response Team (CCRT) to study and work to implement ways to improve the City's response to domestic violence.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
152 Prosecution - Criminal	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 663,840	\$ 703,488	\$ 812,104	\$ 805,013	\$ 832,078	3.4 %
12 Overtime	—	3	—	—	—	n/a
13 Special Pay	1,008	1,008	1,008	1,008	1,008	— %
14 Retire/Term Cashout	14,045	8,345	7,000	9,911	7,000	(29.4)%
Total	678,893	712,844	820,112	815,932	840,086	3.0 %
200 Benefits	231,604	248,763	294,448	294,448	289,647	(1.6)%
300 Operating Supplies						
31 Office & Oper Supplies	2,428	1,693	3,000	3,300	3,300	— %
35 Small Tools & Equip	1,999	3,540	2,500	5,500	3,500	(36.4)%
Total	4,427	5,233	5,500	8,800	6,800	(22.7)%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
152 Prosecution - Criminal	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	25,132	26,251	26,500	26,500	26,500	— %
42 Communications	7,913	7,485	7,642	7,842	7,842	— %
43 Trans & Training	2,092	2,379	3,100	4,600	5,300	15.2 %
48 Repairs & Maintenance	3,321	2,759	2,500	3,500	2,500	(28.6)%
49 Miscellaneous	15,482	16,284	12,500	13,500	13,500	— %
Total	53,940	55,158	52,242	55,942	55,642	(0.5)%
Total Expenditures	\$ 968,864	\$ 1,021,998	\$ 1,172,302	\$ 1,175,122	\$ 1,192,175	1.5 %

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 action taken in 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
153 Legal Counsel - Civil	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 258,942	\$ 278,133	\$ 314,041	\$ 311,721	\$ 352,292	13.0%
12 Overtime	—	1	—	—	—	n/a
13 Special Pay	972	1,692	1,692	1,692	1,692	—%
14 Retire/Term Cashout	3,289	4,577	3,800	3,800	3,800	—%
Total	263,203	284,403	319,533	317,213	357,784	12.8%
200 Benefits	81,023	90,572	101,617	101,617	104,436	2.8%
300 Operating Supplies						
31 Office & Oper Supplies	2,790	1,672	3,500	3,000	3,500	16.7%
35 Small Tools & Equip	97	280	1,000	1,000	1,000	—%
Total	2,887	1,952	4,500	4,000	4,500	12.5%
400 Professional Services & Charges						
41 Professional Services	1,500	1,596	16,700	11,200	11,200	—%
42 Communications	1,695	1,792	2,525	2,525	2,525	—%
43 Trans & Training	314	497	700	700	700	—%
48 Repairs & Maintenance	1,793	2,289	1,500	1,500	1,500	—%
49 Miscellaneous	10,541	13,569	7,400	12,900	12,900	—%
Total	15,843	19,743	28,825	28,825	28,825	—%
Total Expenditures	\$ 362,956	\$ 396,670	\$ 454,475	\$ 451,655	\$ 495,545	9.7%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
154 Community Diversion	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 576	\$ 389	\$ 700	\$ 700	\$ 700	—%
35 Small Tools & Equip	13	—	—	—	—	n/a
Total	589	389	700	700	700	—%
400 Professional Services & Charges						
41 Professional Services	63,004	42,923	47,059	47,059	47,059	—%
45 Rentals & Leases	9,000	9,000	9,000	9,000	9,000	—%
Total	72,004	51,923	56,059	56,059	56,059	—%
Total Expenditures	\$ 72,593	\$ 52,312	\$ 56,759	\$ 56,759	\$ 56,759	—%

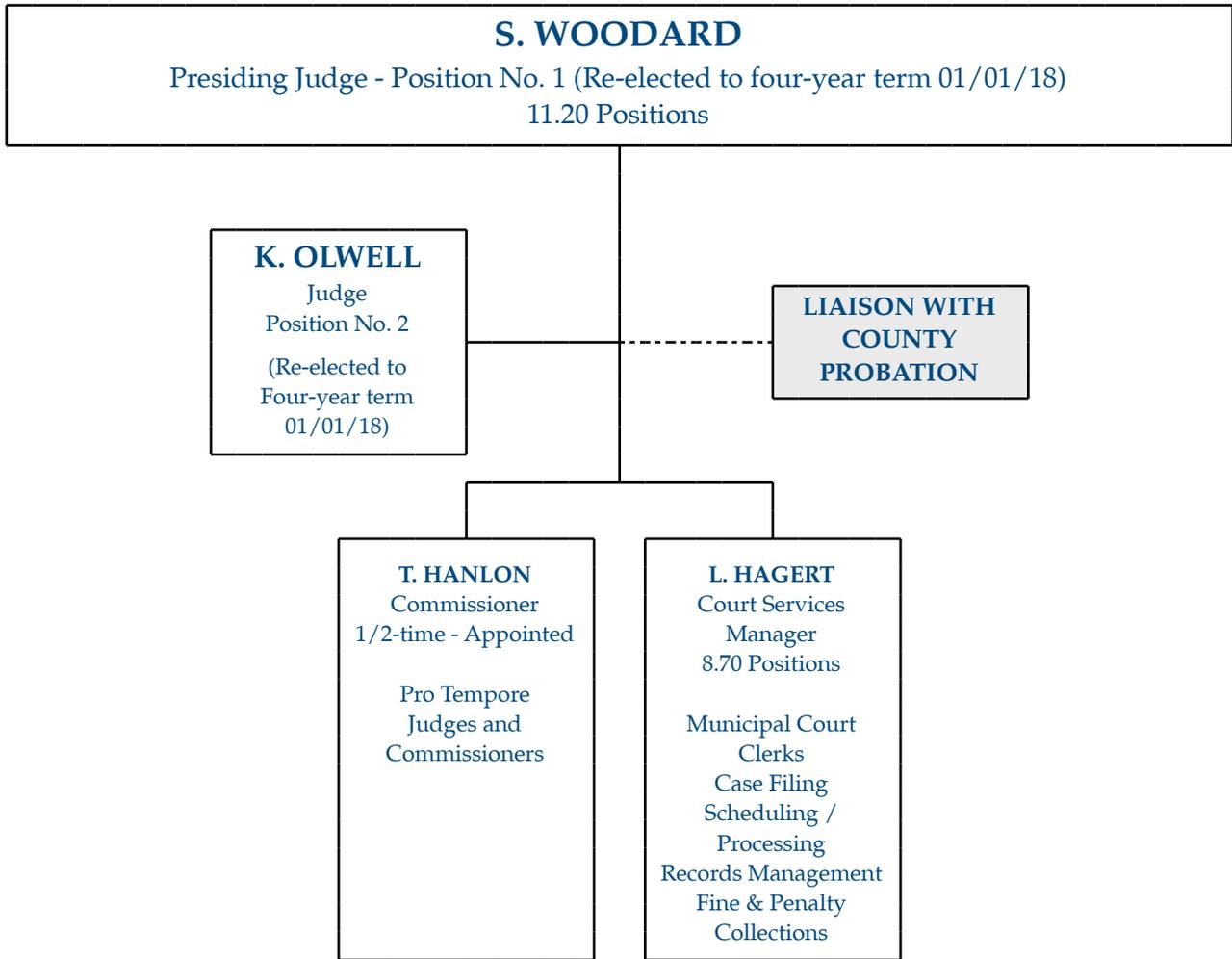


MUNICIPAL COURT

<u>Title</u>	<u>Function*/Fund</u>
Municipal Court	180*

* General Fund Department

MUNICIPAL COURT
Organizational Chart as of January 1, 2020



MUNICIPAL COURT - 180

GENERAL FUND

Judge
 Judge
 Court Commissioner
 Court Services Manager

Susan J. Woodard, Presiding
 Kelley C. Olwell
 Tamara Hanlon
 Linda S. Hagert

DEFINITION

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

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

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

The City contracts with the County to provide probation services for convicted offenders sentenced by the Municipal Court to Probation.

Function(s): 155.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Infractions (Non-Criminal)				
Filings and Hearings				
Infractions Filed	15,314	12,573	11,924	11,924
Violations Charged	23,180	19,184	18,261	18,261
Mitigation Hearings	1,279	1,066	686	686
Contested Hearings	326	282	294	294
Show Cause Hearings	163	140	80	80
Other Hearings on Record and Deferred Findings	2,172	2,464	2,319	2,319
Total Filings and Hearings	42,434	35,709	33,564	33,564
Dispositions				
Infractions Paid	3,724	3,045	2,895	2,895
Failure to Respond	112	288	200	200
Committed	6,474	4,333	4,074	4,074
Not Committed	142	166	171	171
Dismissed	1,739	1,774	1,807	1,807
Amended	84	64	46	46
Total Disposed	12,275	9,670	9,193	9,193

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Criminal Traffic / Non-Traffic				
Filings				
Citations Filed	3,182	3,034	2,700	2,700
Violations Charged	4,114	4,083	3,600	3,600
Trial Settings				
Jury Trials	1,817	1,766	1,750	1,750
Proceedings				
Arraignments	2,753	2,590	2,385	2,385
Jury Trials	9	6	6	6
Other Hearings	4,034	3,725	3,890	3,890
Dispositions				
Guilty	2,545	2,454	2,506	2,506
Not Guilty	2	5	3	3
Dismissed	1,524	1,323	1,226	1,226
Amended	266	193	190	190
Deferred/Driver/other	562	495	541	541
Prosecution Resumed	114	139	128	128
Appeals to Superior Court	5	4	3	3

AUTHORIZED PERSONNEL

Class		2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 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

Expenditures by Function	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
155 Administration	\$ 1,439,477	\$ 1,601,371	\$ 1,711,215	\$ 1,658,071	\$ 1,783,999	7.6%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 872,680	\$ 934,430	\$ 994,268	\$ 944,268	\$ 1,062,252	12.5 %
200 Personnel Benefits	311,398	351,625	372,317	372,317	380,259	2.1 %
Sub-Total Salaries & Benefits	1,184,078	1,286,055	1,366,585	1,316,585	1,442,511	9.6 %
300 Operating Supplies	22,466	3,437	10,500	12,200	10,500	(13.9)%
400 Professional Services & Charges	201,175	280,672	334,130	329,287	330,987	0.5 %
500 Intergovernmental*	31,757	31,207	—	—	—	n/a
Total Expenditures	<u>\$ 1,439,476</u>	<u>\$ 1,601,371</u>	<u>\$ 1,711,215</u>	<u>\$ 1,658,072</u>	<u>\$ 1,783,998</u>	7.6 %

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

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%	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 149,264	\$ 156,264	\$ 208,417	\$ 159,417	\$ 221,689	39.1%
12 Overtime	26	7,718	5,500	5,500	5,500	—%
13 Special Pay	720	1,440	1,440	1,440	1,440	—%
14 Retire/Term Cashout	743	1,607	2,500	2,500	2,500	—%
Total	150,753	167,029	217,857	168,857	231,129	36.9%
200 Benefits	68,411	89,499	105,694	105,694	106,975	1.2%
400 Professional Services & Charges						
41 Professional Services	41,154	99,139	139,040	140,897	140,897	—%
Total Expenditures	<u>\$ 260,318</u>	<u>\$ 355,667</u>	<u>\$ 462,591</u>	<u>\$ 415,448</u>	<u>\$ 479,001</u>	15.3%

Administration - 155

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

Account 12 Overtime - This account covers the overtime necessary for clerical staff to complete daily court responsibilities related to court operations as well as potentially working on Holidays. Overtime continues to be utilized for scanning court files and documents into laser fiche.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
155 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 703,621	\$ 729,072	\$ 738,591	\$ 738,591	\$ 794,303	7.5 %
12 Overtime	532	12,070	18,000	12,000	12,000	— %
13 Special Pay	2,160	4,320	4,820	4,820	4,820	— %
14 Retire/Term Cashout	15,614	21,939	15,000	20,000	20,000	— %
Total	721,927	767,401	776,411	775,411	831,123	7.2 %
200 Benefits	242,987	262,126	266,623	266,622	273,285	2.5 %
300 Operating Supplies						
31 Office & Oper Supplies	22,284	3,263	9,000	12,000	9,000	(25.0)%
35 Small Tools & Equip	182	175	1,500	200	1,500	650.0 %
Total	22,466	3,438	10,500	12,200	10,500	(13.9)%
400 Professional Services & Charges						
41 Professional Services	129,540	159,112	135,000	135,000	135,000	— %
42 Communications	7,616	6,604	8,490	8,490	8,490	— %
43 Trans & Training	933	(172)	1,800	1,800	1,800	— %
48 Repairs & Maintenance	1,091	1,791	1,500	2,800	1,500	(46.4)%
49 Miscellaneous	20,842	14,198	48,300	40,300	43,300	7.4 %
Total	160,022	181,533	195,090	188,390	190,090	0.9 %
500 Intergovernmental Services						
51 Intergov't Prof Services*	31,757	31,207	—	—	—	n/a
Total Expenditures	\$ 1,179,159	\$ 1,245,705	\$ 1,248,624	\$ 1,242,623	\$ 1,304,998	5.0 %

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

Dedicated Revenue

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
33 Intergovernmental	\$ 44,552	\$ 55,188	\$ 45,000	\$ 45,000	\$ 60,000	33.3%

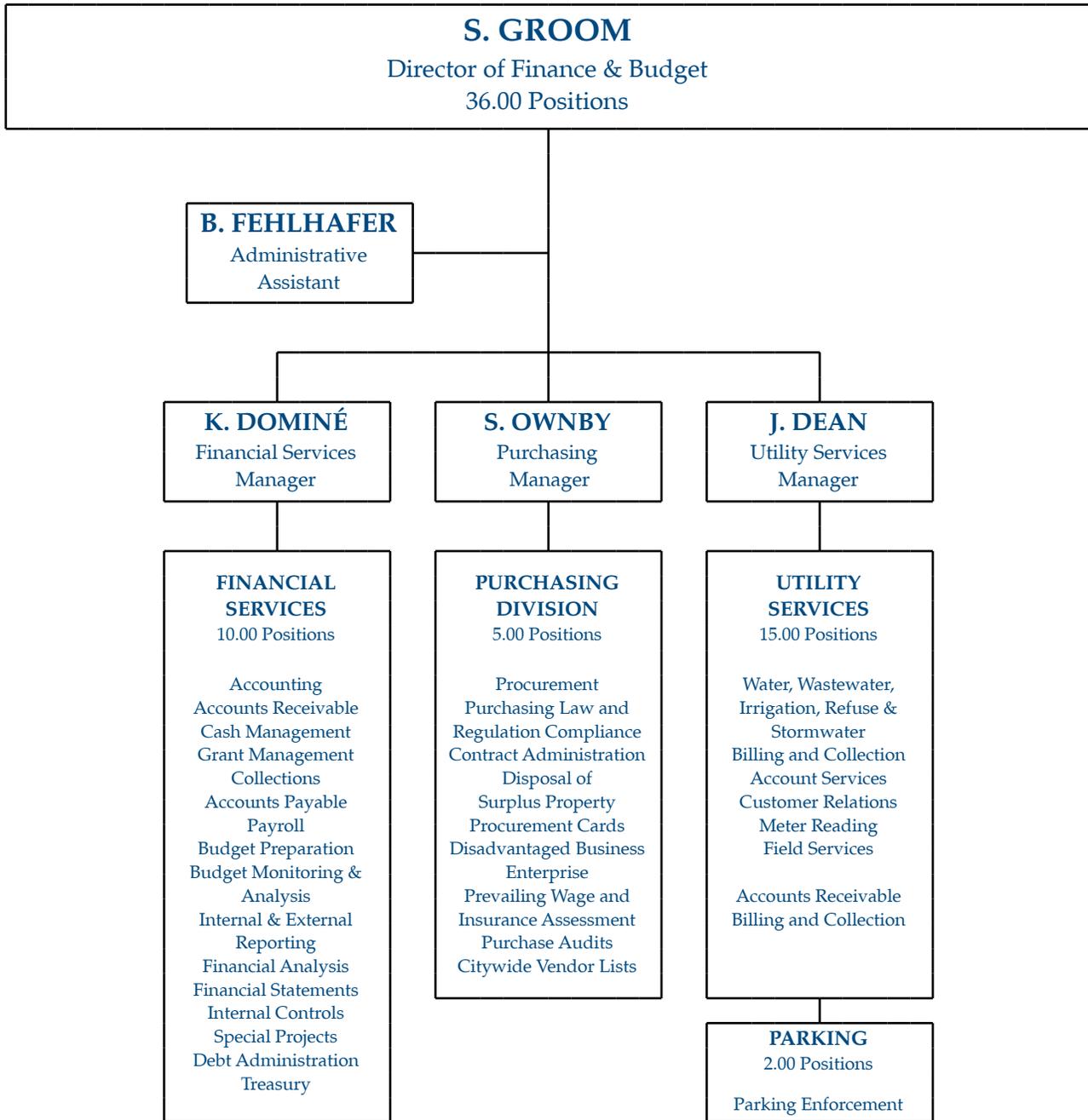
FINANCE

<u>Title</u>	<u>Function*/Fund</u>
Financial Services	612*
Purchasing	670*
Utility Customer Services	650*
Parking	653*
Police Pension	681*
Firemen's Relief and Pension	612
State Examiner	613*
Contingency	601*
Interfund Distribution	600*
Public Facilities District - Convention Center	172
Public Facilities District - Capitol Theatre	174
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
2008 Wastewater Revenue Bonds	488
2004 Irrigation System Revenue Bond	491
2012 Wastewater Revenue Bond	493
 INTERGOVERNMENTAL	
Intergovernmental	590*

* General Fund Department

FINANCE

Organizational Chart as of January 1, 2020



FINANCIAL SERVICES - 612**GENERAL FUND**

Finance & Budget Director
Financial Services Manager

Steve Groom
Kimberly Dominé

DEFINITION

Financial Services maintains city-wide long-term fiscal strength and sustainability, while building an increasingly well-managed city, and delivers reporting that is clear, trustworthy and reliable. Specifically 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.

Finance Division staff supports the City of Yakima Lodging Tax Advisory Committee, Public Facilities District, Tourism Promotion Area, Police and Fire Pension Boards, and Yakcorps.

Function(s): 612.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Accounting Functions				
Invoices processed	24,406	22,921	22,586	21,735
Payroll warrants issued and direct deposits made	10,706	9,817	9,700	10,000
Claims warrants issued and EFT's paid	10,544	10,350	9,359	8,825
Treasury Functions				
Investment income*	\$0.2	\$0.5	\$1.4	\$1.3
Average total portfolio managed*	\$52.7	\$64.0	\$74.2	\$75.0

(1) Dollars in millions

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	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 ⁽¹⁾	4.00	4.00	4.00	2.00
10301	Payroll Administrator	1.00	1.00	1.00	1.00
10302	Accountant II ⁽²⁾	3.00	3.00	2.00	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 ⁽²⁾	0.00	0.00	1.00	1.00
10520	Administrative Assistant to Finance	1.00	1.00	1.00	1.00
Total Personnel ⁽³⁾		15.00	15.00	15.00	13.00

- (1) Two Financial Services Specialists were moved to Utility Services mid-year 2019.
- (2) An Accountant I position was created mid-year 2018 due to a reorganization that created an entry level accountant position.
- (3) An equivalent of 1.10 FTE's are funded by Utility Services (650), and Purchasing (670). Additionally, 1.65 FTE's in Utility Services are funded by Finance.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
612 Financial Services	\$ 1,553,313	\$ 1,553,518	\$ 1,787,366	\$ 1,712,291	\$ 1,776,304	3.7%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,039,871	\$ 981,784	\$ 1,146,059	\$ 1,057,983	\$ 1,158,988	9.5 %
200 Personnel Benefits	344,484	356,274	419,796	419,796	394,034	(6.1)%
Sub-Total Salaries & Benefits	1,384,355	1,338,058	1,565,855	1,477,779	1,553,022	5.1 %
300 Operating Supplies	15,579	27,062	20,000	18,500	18,000	(2.7)%
400 Professional Services & Charges	153,378	188,399	201,512	216,012	205,283	(5.0)%
Total Expenditures	\$ 1,553,312	\$ 1,553,519	\$ 1,787,367	\$ 1,712,291	\$ 1,776,305	3.7 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
612 Financial Services						
100 Salaries & Wages						
11 Salaries & Wages	\$ 968,530	\$ 950,757	\$ 1,121,494	\$ 1,041,419	\$ 1,089,125	4.6 %
12 Overtime	6,159	6,918	4,000	2,000	4,000	100.0 %
13 Special Pay	7,719	6,979	12,564	6,564	11,986	82.6 %
14 Retire/Term Cashout	57,463	17,130	8,000	8,000	53,877	573.5 %
Total	1,039,871	981,784	1,146,058	1,057,983	1,158,988	9.5 %
200 Benefits	344,484	356,274	419,796	419,796	394,034	(6.1)%
300 Operating Supplies						
31 Office & Oper Supplies	14,746	23,535	16,000	14,500	16,000	10.3 %
35 Small Tools & Equip	834	3,528	4,000	4,000	2,000	(50.0)%
Total	15,580	27,063	20,000	18,500	18,000	(2.7)%
400 Professional Services & Charges						
41 Professional Services	118,813	146,116	173,228	177,728	168,783	(5.0)%
42 Communications	10,733	10,801	11,284	11,284	10,500	(6.9)%
43 Trans & Training	2,319	5,090	4,000	8,000	8,000	— %
49 Miscellaneous	21,512	26,392	13,000	19,000	18,000	(5.3)%
Total	153,377	188,399	201,512	216,012	205,283	(5.0)%
Total Expenditures	\$ 1,553,312	\$ 1,553,520	\$ 1,787,366	\$ 1,712,291	\$ 1,776,305	3.7 %

PURCHASING - 670**GENERAL FUND**

*Finance & Budget Director
City/County Procurement Manager*

*Steve Groom
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 timely and cost-effective procurement of goods and services
- Compliance with pertinent laws and regulations in support of City and County services.
- Opportunities to leverage the combined purchasing power of the City and County.
- Excellent customer service to City and County departments and divisions, establishing and maintaining effective communications with internal customers and external vendor relationships.

The City Purchasing Division strives to promote competition, impartiality, conservation of funds, transparency, accountability and maximum return on investment to provide value to the citizens of Yakima.

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

Function(s): 672.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
City				
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	46	56	71	60
Formal Sealed Bids Processed (over \$50,000)	32	37	26	35
Number of Ongoing Contracts	76	75	74	75
Written & Informal Quotes Processed (\$10,000 - \$50,000)	16	25	36	40
Number of Units Surplus Disposed of / Gross Revenues	424 \$265,857	76 \$281,375	191 \$206,909	300 \$250,000
Dollar Value of Purchase Orders Processed	\$10,654,76	\$20,003,010	\$14,175,100	\$17,000,000
Dollar Value of Tenure Contracts Administered	\$6,330,712	\$6,373,036	\$6,300,506	\$6,300,000
Total Dollar Value of Contractual Responsibility	\$15,275,000	\$14,980,435	\$13,818,196	\$14,000,000

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
County				
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts, sole source procurements)	38	42	32	40
Formal Sealed Bids Processed (over \$50,000)	14	8	24	20
Number of Ongoing Contracts	50	42	49	50
Written & Informal Quotes Processed (\$10,000 - \$50,000)	26	7	8	15
Dollar Value of Purchase Orders Processed	\$4,435,846	\$6,119,076	\$2,292,467	\$5,000,000
Number/Dollar Value of Tenure Contracts Administered	\$29,867,851	\$26,898,137	\$27,353,095	\$28,000,000
Total Dollar Value of Contractual Responsibility	\$36,157,091	\$34,534,827	\$30,401,317	\$32,500,000
Joint (both City and County)				
Formal Sealed Bids Processed (over \$25,000)	2	1	5	4
Number of Ongoing Contracts	26	24	23	25
Dollar Value of Tenure Contracts Administered	\$5,640,500	\$4,959,408	\$4,964,261	\$5,000,000
Total City/County Contractual Responsibility	\$51,432,100	\$49,515,262	\$44,219,513	\$50,000,000

AUTHORIZED PERSONNEL

Class		2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 Proposed Budget
1232	City/County Procurement Manager	1.00	1.00	1.00	1.00
2231	Buyer I ⁽¹⁾	2.00	2.00	0.00	0.00
2233	Purchasing Assistant	1.00	1.00	1.00	1.00
2234	Buyer II ⁽¹⁾	1.00	1.00	3.00	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 .30 FTE in Finance (612) and .50 FTE is funded by Risk Management (515).

BUDGET SUMMARY

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
672 Purchasing	\$ 557,489	\$ 600,219	\$ 647,613	\$ 647,613	\$ 686,784	6.0%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 394,429	\$ 425,327	\$ 453,951	\$ 453,951	\$ 480,808	5.9 %
200 Personnel Benefits	147,997	159,754	171,654	171,654	184,969	7.8 %
Sub-Total Salaries & Benefits	542,426	585,081	625,605	625,605	665,777	6.4 %
300 Operating Supplies	2,644	8,961	8,225	12,225	6,650	(45.6)%
400 Professional Services & Charges	12,419	6,177	13,782	9,782	14,357	46.8 %
Total Expenditures	\$ 557,489	\$ 600,219	\$ 647,612	\$ 647,612	\$ 686,784	6.0 %

EXPLANATORY NARRATIVE

Purchasing - 672

Yakima County funds 46.75% of the Purchasing total 2020 budget, less a negotiated savings of \$40,000 plus a city service fee of \$3,779, a total of \$309,733 out of \$686,784.

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

672 Purchasing	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 390,312	\$ 422,545	\$ 446,451	\$ 446,451	\$ 472,308	5.8 %
12 Overtime	—	—	—	—	1,000	n/a
13 Special Pay	4,118	957	7,500	7,500	7,500	— %
14 Retire/Term Cashout	—	1,825	—	—	—	n/a
Total	394,430	425,327	453,951	453,951	480,808	5.9 %
200 Benefits	147,997	159,754	171,654	171,654	184,969	7.8 %
300 Operating Supplies						
31 Office & Oper Supplies	1,694	2,099	3,500	3,500	3,500	— %
32 Fuel	—	—	150	150	150	— %
35 Small Tools & Equip	950	6,862	4,575	8,575	3,000	(65.0)%
Total	2,644	8,961	8,225	12,225	6,650	(45.6)%
400 Professional Services & Charges						
41 Professional Services	5,978	1,211	6,500	500	3,955	691.0 %
42 Communications	961	980	1,632	1,632	2,152	31.9 %
43 Trans & Training	1,931	1,029	2,100	3,100	3,000	(3.2)%
48 Repairs & Maintenance	—	—	500	500	500	— %
49 Miscellaneous	3,549	2,957	3,050	4,050	4,750	17.3 %
Total	12,419	6,177	13,782	9,782	14,357	46.8 %
Total Expenditures	\$ 557,490	\$ 600,219	\$ 647,612	\$ 647,612	\$ 686,784	6.0 %

Dedicated Revenue

Revenues are received from Yakima County per interlocal agreement, and are factored in the City Service Charge.

Dedicated Revenue	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
33 Intergovernmental	\$ 263,619	\$ 251,743	\$ 275,948	\$ 275,948	\$ 286,318	3.8%

UTILITY SERVICES - 481

(Was GENERAL FUND - 650)

Finance & Budget Director
Utility Services Manager

Steve Groom
James Dean

DEFINITION

The Utility Services Division provides customer service to external utility customers and internal utility operating divisions, including (a) office services such as customer account maintenance, billing, credit arrangements, follow-up on overdue accounts, service request coordination, and providing information to customers specific to their accounts, available services, utility operations, City ordinances, etc., (b) utility operating services such as ensuring accurate consumption and billing data, working with operating divisions problem-solving and maintaining and improving system performance and processes; (c) customer support for automatic, online and in-person payment options; and City Treasury support. This fund is the revenue billing and collections function for City enterprise fund utilities and the banking and cashiering function for all City departments.

Function(s): 767 & 768.

PERFORMANCE STATISTICS

Utility Services	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Bills Issued [*]	230,528	235,034	240,000	245,000
Delinquent Bills in Collection [*]	1,205	945	500	1,000
Dog Licenses Issued	2,726	2,487	2,600	2,600

(1) Number is bills issued includes MISCAR billings

(2) Represents billing sent to collection in given year - not total amount of accounts in collections. Collections process is being reconfigured in Cayenta to only send accounts that are in a final status to collection and not send individual billings.

AUTHORIZED PERSONNEL

Class Code	Position Title	2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 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
2316	Financial Services Specialist ⁽¹⁾	0.00	0.00	0.00	2.00
7311	Water Service Specialist ⁽²⁾	1.75	2.00	2.00	2.00
7315	Utility Services Representative	7.00	7.00	7.00	6.00
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

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
7330	Utility Services Billing Lead ⁽³⁾	0.00	1.00	1.00	1.00
14301	Utility Service Supervisor ⁽⁴⁾	0.00	0.00	0.00	1.00
Total Personnel ⁽⁵⁾		12.75	14.00	14.00	16.00

- (1) Two Financial Services Specialists were moved to Utility Services mid-year 2019 due to the similarity of duties and the interaction of the divisions.
- (2) A Water Services Specialist position was reduced from 1.00 to .75 mid-year 2016, and reinstated mid-year 2017.
- (3) A Utility Services Billing Lead was added in a reorganization mid-year 2017.
- (4) A Utility Services Representative position was deleted, and a Utility Service Supervisor added mid-year 2019 due to a reorganization.
- (5) Utility Services funds .80 FTE's in Finance (612) and 1.65 FTE's are funded by Finance (612).

BUDGET SUMMARY

	2017 Actual	2018 Actual	2019	2019	2020	% Chng
			Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
651/767 Utility Meter Specialists	\$ 294,002	\$ 273,534	\$ 285,285	\$ 285,285	\$ 298,071	4.5%
652/768 Utility Customer Services	1,276,956	1,464,743	1,586,415	1,579,865	1,663,651	5.3%
Total	<u>\$ 1,570,958</u>	<u>\$ 1,738,277</u>	<u>\$ 1,871,700</u>	<u>\$ 1,865,150</u>	<u>\$ 1,961,722</u>	5.2%
Revenues by Element						
34 Chrgs f/Goods & Svcs	\$ 1,570,958	\$ 1,738,277	\$ 1,871,700	\$ 1,865,150	\$ 1,961,722	5.2%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 728,969	\$ 829,029	\$ 884,852	\$ 875,902	\$ 918,884	4.9 %
200 Personnel Benefits	322,105	358,089	376,886	376,486	404,809	7.5 %
Sub-Total Salaries & Benefits	1,051,074	1,187,118	1,261,738	1,252,388	1,323,693	5.7 %
300 Operating Supplies	15,079	11,524	12,350	15,219	11,850	(22.1)%
400 Professional Services & Charges	499,805	534,635	592,612	592,543	621,180	4.8 %
Transfers	5,000	5,000	5,000	5,000	5,000	— %
Total Expenditures	<u>\$ 1,570,958</u>	<u>\$ 1,738,277</u>	<u>\$ 1,871,700</u>	<u>\$ 1,865,150</u>	<u>\$ 1,961,723</u>	5.2 %

EXPLANATORY NARRATIVE

Utility Meter Services - 651/767

This function provides business meter reading services and provides the maintenance and support for automated meter reading.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
767 Utility Meter Services						
100 Salaries & Wages						
11 Salaries & Wages	\$ 137,174	\$ 146,795	\$ 153,130	\$ 153,130	\$ 158,895	3.8 %
12 Overtime	—	—	100	—	100	n/a
13 Special Pay	2,894	1,339	5,445	1,545	1,000	(35.3)%
14 Retire/Term Cashout	1,310	1,964	2,300	—	2,300	n/a
Total	141,378	150,098	160,975	154,675	162,295	4.9 %
200 Benefits	75,614	71,247	70,692	69,792	80,157	14.9 %
300 Operating Supplies						
32 Fuel	7,466	7,831	6,000	10,169	6,500	(36.1)%
35 Small Tools & Equip	—	—	350	350	350	— %
Total	7,466	7,831	6,350	10,519	6,850	(34.9)%
400 Professional Services & Charges						
41 Professional Services	53,897	30,291	31,000	31,000	32,500	4.8 %
42 Communications	4,568	4,905	4,800	4,800	4,800	— %
48 Repairs & Maintenance	6,080	4,161	6,469	9,500	6,469	(31.9)%
Total	64,545	39,357	42,269	45,300	43,769	(3.4)%
Vehicle Replacement	5,000	5,000	5,000	5,000	5,000	— %
Total Expenditures	\$ 294,003	\$ 273,533	\$ 285,286	\$ 285,286	\$ 298,071	4.5 %

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 (41)

	2018	2019	2020
Fund	Actual	Estimate	Projected
Bank Fees	\$ 193,276	\$ 197,500	\$ 223,500
Insurance	4,762	4,881	5,799
Maintenance	135,200	141,500	141,500
Printing	33,284	35,000	35,000
Software Licenses & Maintenance	25,200	30,000	30,000
Total Transfers	\$ 391,722	\$ 408,881	\$ 435,799

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
768 Utility Customer Services	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 572,491	\$ 668,005	\$ 709,660	\$ 709,660	\$ 742,973	4.7 %
12 Overtime	108	22	250	100	200	100.0 %
13 Special Pay	8,650	3,776	5,467	3,967	4,915	23.9 %
14 Retire/Term Cashout	6,342	7,127	8,500	7,500	8,500	13.3 %
Total	587,591	678,930	723,877	721,227	756,588	4.9 %
200 Benefits	246,491	286,841	306,194	306,694	324,652	5.9 %
300 Operating Supplies						
31 Office & Oper Supplies	1,527	2,036	3,500	3,200	3,000	(6.3)%
35 Small Tools & Equip	6,086	1,657	2,500	1,500	2,000	33.3 %
Total	7,613	3,693	6,000	4,700	5,000	6.4 %
400 Professional Services & Charges						
41 Professional Services	316,297	391,722	408,881	406,881	435,799	7.1 %
42 Communications	87,817	84,187	100,462	103,562	103,612	— %
43 Trans & Training	5,588	5,841	11,000	11,000	11,000	— %
48 Repairs & Maintenance	2,061	97	1,000	500	500	— %
49 Miscellaneous	23,498	13,433	29,000	25,300	26,500	4.7 %
Total	435,261	495,280	550,343	547,243	577,411	5.5 %
Total Expenditures	\$ 1,276,956	\$ 1,464,744	\$ 1,586,414	\$ 1,579,864	\$ 1,663,651	5.3 %

PARKING - 653

GENERAL FUND

Finance & Budget Director
Utility Services Manager

Steve Groom
James Dean

DEFINITION

This function is responsible for parking enforcement within the City. Citation revenue only partially funds this program.

For 2020, City Council approved increasing parking infraction fees, and the purchase of license plate recognition technology to improve effectiveness and efficiency.

Function(s): 653.

PERFORMANCE STATISTICS

	2017	2018	2019	2020
Parking	Actual	Actual	Estimated	Projected
Parking Citations Issued	2,379	2,062	2,000	2,000
Unmetered Space Available - Downtown Business District	4,700	4,700	4,700	4,700
Spaces Available City Lots ⁽¹⁾	608	608	500	450

- (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. The Lots leased from JEM Development are scheduled to be returned and the lease canceled in 2019.

AUTHORIZED PERSONNEL

Class		2017	2018	2019	2020
Code	Position Title	Adopted	Adopted	Adopted	Proposed
		Budget	Budget	Budget	Budget
6610	Parking Enforcement Officer	2.00	2.00	2.00	2.00

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
Expenditures by Function	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
653 Parking	\$ 156,750	\$ 176,663	\$ 186,854	\$ 186,354	\$ 280,187	50.4%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 80,658	\$ 88,131	\$ 94,229	\$ 94,229	\$ 99,103	5.2%
200 Personnel Benefits	42,940	41,482	44,318	44,318	45,776	3.3%
Sub-Total Salaries & Benefits	123,598	129,613	138,547	138,547	144,879	4.6%
300 Operating Supplies	3,632	3,379	4,000	4,000	4,000	—%
400 Professional Services & Charges	26,521	40,670	41,307	40,807	41,307	1.2%
600 Capital Projects	—	—	—	—	87,000	n/a
Transfers	3,000	3,000	3,000	3,000	3,000	—%
Total Expenditures	\$ 156,751	\$ 176,662	\$ 186,854	\$ 186,354	\$ 280,186	50.4%

Parking - 653

Includes parking enforcement within the City of Yakima, including personnel and vehicles, and maintenance of the electronic ticketing software system.

653 Parking	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 78,608	\$ 86,759	\$ 91,955	\$ 91,955	\$ 96,801	5.3%
12 Overtime	—	—	100	100	100	—%
13 Special Pay	2,050	1,372	2,174	2,174	2,202	1.3%
Total	80,658	88,131	94,229	94,229	99,103	5.2%
200 Benefits	42,940	41,482	44,318	44,318	45,776	3.3%
300 Operating Supplies						
31 Office & Oper Supplies	1,059	63	500	500	500	—%
32 Fuel	2,573	3,315	3,500	3,500	3,500	—%
Total	3,632	3,378	4,000	4,000	4,000	—%
400 Professional Services & Charges						
41 Professional Services	6,910	11,216	9,250	8,750	9,250	5.7%
42 Communications	1,762	1,789	2,031	2,031	2,031	—%
45 Rentals & Leases	—	15,057	10,000	10,000	10,000	—%
47 Public Utility Services	10,281	8,028	12,140	12,140	12,140	—%
48 Repairs & Maintenance	7,558	4,394	7,736	7,736	7,736	—%
49 Miscellaneous	11	187	150	150	150	—%
Total	26,522	40,671	41,307	40,807	41,307	1.2%
600 Capital Outlay						
64 Machinery & Equipment	—	—	—	—	87,000	n/a
Vehicle Replacement	3,000	3,000	3,000	3,000	3,000	—%
Total Expenditures	\$ 156,752	\$ 176,662	\$ 186,854	\$ 186,354	\$ 280,186	50.4%

Dedicated Revenue

The dedicated revenue consists primarily of parking fines.

Dedicated Revenue	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
35 Non-Court Fines & Forf	\$ 40,350	\$ 36,569	\$ 41,000	\$ 16,348	\$ 100,500	514.8 %
36 Miscellaneous Revenues	54	150	—	260	200	(23.1)%
Total	\$ 40,404	\$ 36,719	\$ 41,000	\$ 16,608	\$ 100,700	506.3 %

POLICE PENSION - 681

GENERAL FUND

*Finance & Budget Director
Financial Services Manager*

*Steve Groom
Kimberly Dominé
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

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
681 Police Pension	\$ 815,405	\$ 798,375	\$ 929,497	\$ 929,497	\$ 867,197	(6.7)%

EXPENDITURE SUMMARY BY TYPE

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Expenditures by Object						
200 Personnel Benefits	\$ 400,538	\$ 376,454	\$ 427,697	\$ 427,697	\$ 427,697	— %
400 Professional Services & Charges	414,868	421,921	501,800	501,800	439,500	(12.4)%
Total Expenditures	\$ 815,406	\$ 798,375	\$ 929,497	\$ 929,497	\$ 867,197	(6.7)%

EXPLANATORY NARRATIVE

Police Pension - 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	434,000
Administrative Costs	5,500
Total	\$ 867,197

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
681 Police Pension						
200 Benefits						
29 Pensions & Death Benefits	\$ 400,538	\$ 376,454	\$ 427,697	\$ 427,697	\$ 427,697	— %
400 Professional Services & Charges						
41 Professional Services	409,955	417,999	496,300	496,300	434,000	(12.6)%
42 Communications	65	50	300	300	300	— %
43 Trans & Training	4,847	3,873	5,200	5,200	5,200	— %
Total	414,867	421,922	501,800	501,800	439,500	(12.4)%
Total Expenditures	\$ 815,405	\$ 798,376	\$ 929,497	\$ 929,497	\$ 867,197	(6.7)%

FIREMEN'S RELIEF AND PENSION - 682**GENERAL FUND**

Finance & Budget Director
Financial Services Manager

Steve Groom
Kimberly Dominé
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 entitled to payment from the City's pension plan for those benefits in excess of those calculated under the LEOFF plan.

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

Function(s): 682.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
682 Fire Pension	\$ 1,126,446	\$ 1,123,935	\$ 1,216,963	\$ 1,216,963	\$ 1,176,376	(3.3)%
Revenues by Element						
31 Taxes	1,218,756	1,104,872	1,151,510	1,151,510	1,074,618	(6.7)%
33 Intergovernmental	95,776	97,885	98,000	100,750	101,758	1.0 %
36 Miscellaneous Revenues	1,500	—	—	—	—	n/a
Total	1,316,032	1,202,757	1,249,510	1,252,260	1,176,376	(6.1)%
Fund Balance						
Beginning Balance	1,169,581	1,359,167	1,437,988	1,437,988	1,473,285	2.5 %
Revenues less Expenditures	189,586	78,822	32,547	35,297	—	(100.0)%
Ending Balance	\$ 1,359,167	\$ 1,437,989	\$ 1,470,535	\$ 1,473,285	\$ 1,473,285	— %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
200 Personnel Benefits	\$ 600,924	\$ 562,054	\$ 590,470	\$ 590,470	\$ 590,470	— %
400 Professional Services & Charges	525,522	561,882	626,493	626,493	585,906	(6.5)%
Total Expenditures	\$ 1,126,446	\$ 1,123,936	\$ 1,216,963	\$ 1,216,963	\$ 1,176,376	(3.3)%

EXPLANATORY NARRATIVE

Fire Pension - 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		482,000
Contingency		50,000
Administrative Costs		53,906
Total	\$	<u>1,176,376</u>

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
682 Fire Pension						
200 Benefits						
29 Pensions & Death Benefits	\$ 600,924	\$ 562,054	\$ 590,470	\$ 590,470	\$ 590,470	— %
400 Professional Services & Charges						
41 Professional Services	520,469	558,899	571,093	571,093	530,506	(7.1)%
42 Communications	140	111	200	200	200	— %
43 Trans & Training	4,913	2,871	5,200	5,200	5,200	— %
49 Miscellaneous	—	—	50,000	50,000	50,000	— %
Total	<u>525,522</u>	<u>561,881</u>	<u>626,493</u>	<u>626,493</u>	<u>585,906</u>	(6.5)%
Total Expenditures	<u>\$ 1,126,446</u>	<u>\$ 1,123,935</u>	<u>\$ 1,216,963</u>	<u>\$ 1,216,963</u>	<u>\$ 1,176,376</u>	(3.3)%

Revenue

These benefits are supported by property taxes, an allocation of fire insurance premium tax from the state (if received) and reserves. The 2020 property tax allocation represents about \$.1809 per \$1,000 of assessed valuation or 6.0% of the total general property tax levy for 2020. 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 1,169,581	\$ 1,359,167	\$ 1,437,988	\$ 1,437,988	\$ 1,473,285	2.5 %
31 Taxes	1,218,756	1,104,872	1,151,510	1,151,510	1,074,618	(6.7)%
33 Intergovernmental	95,776	97,885	98,000	100,750	101,758	1.0 %
36 Miscellaneous Revenues	1,500	—	—	—	—	n/a
Total	<u>\$ 2,485,613</u>	<u>\$ 2,561,924</u>	<u>\$ 2,687,498</u>	<u>\$ 2,690,248</u>	<u>\$ 2,649,661</u>	(1.5)%

STATE EXAMINER - 612

*Finance & Budget Director
Financial Services Manager*

*Steve Groom
Kimberly Dominé*

DEFINITION

The annual financial, accountability and federal audits performed by the State Auditor's Office (SAO).

Function(s): 613.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
613 State Examiner	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 127,883	\$ 116,180	\$ 130,000	\$ 130,000	\$ 130,000	—%

CONTINGENCY - 600

*Finance & Budget Director
Financial Services Manager*

*Steve Groom
Kimberly Dominé*

DEFINITION

This fund provides resources for potential litigation, non-covered risk management and other expenditures.

Function(s): 600.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
600 Contingency						
Operating Transfers	\$ —	\$ —	\$ 313,489	\$ 313,489	\$ 160,000	(49.0)%

INTERFUND DISTRIBUTION - 600

*Finance & Budget Director
Financial Services Manager*

*Steve Groom
Kimberly Dominé*

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 2019 and 2020:

Fund	2019	2020
	Estimated Year-End	Projected Budget
Parks and Recreation Utility Tax (3.5%)	\$ 1,513,060	\$ 1,519,940
Law and Justice Capital Utility Tax (0.5%)	200,000	217,134
Capital	10,000	—
Community Relations	—	67,685
Yakima Airport	40,000	40,000
Workers Compensation	380,000	—
Total Transfers	\$ 2,143,060	\$ 1,844,759

600 Operating Transfers	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Operating Transfers	\$ 4,187,350	\$ 2,085,575	\$ 2,143,060	\$ 2,143,060	\$ 1,879,760	(12.3)%

PUBLIC FACILITY DISTRICT / CONVENTION CENTER - 172

Finance & Budget Director
Financial Services Manager

Steve Groom
Kimberly Dominé

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 the State's portion of sales tax already being paid by the buyers of goods within these three cities. In 2018, the PFD Board, along with the city council, approved the refinancing of the remaining debt service on the 2003 expansion and dedicated future revenue to the 2020 council approved expansion. The sales tax credit dedicated for the Capitol Theatre is accounted for in the PFD Capitol Theatre fund (174).

Function(s): 276.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
276 Convention Center PFD	\$ 730,051	\$ 731,796	\$ 958,395	\$ 958,395	\$ 871,000	(9.1)%
Revenues by Element						
33 Intergovernmental	889,634	942,292	945,000	948,335	957,000	0.9 %
36 Miscellaneous Revenues	1,531	2,321	1,000	1,500	—	(100.0)%
Total	891,165	944,613	946,000	949,835	957,000	0.8 %
Fund Balance						
Beginning Balance	654,510	815,624	1,028,440	1,028,440	1,019,880	(0.8)%
Revenues less Expenditures	161,114	212,817	(12,395)	(8,560)	86,000	n/a
Ending Balance	\$ 815,624	\$ 1,028,441	\$ 1,016,045	\$ 1,019,880	\$ 1,105,880	8.4 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 11,838	\$ 13,583	\$ 15,000	\$ 15,000	\$ 15,000	— %
Transfers	718,213	718,213	943,395	943,395	856,000	(9.3)%
Total Expenditures	\$ 730,051	\$ 731,796	\$ 958,395	\$ 958,395	\$ 871,000	(9.1)%

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 that will be refinanced with the 2020 expansion (\$506,000 to fund 272), a transfer to the Tourist Promotion/Convention Center fund to support operations of the expanded facility (\$150,000 to fund 170) and a transfer to Convention Center Capital (\$200,000 to fund 370).

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
276 Convention Center PFD	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ 11,838	\$ 13,583	\$ 15,000	\$ 15,000	\$ 15,000	— %
Transfers Out	718,213	718,213	943,395	943,395	856,000	(9.3)%
Total Expenditures	<u>\$ 730,051</u>	<u>\$ 731,796</u>	<u>\$ 958,395</u>	<u>\$ 958,395</u>	<u>\$ 871,000</u>	(9.1)%

Revenue

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 654,510	\$ 815,624	\$ 1,028,440	\$ 1,028,440	\$ 1,019,880	(0.8)%
33 Intergovernmental	889,634	942,292	945,000	948,335	957,000	0.9 %
36 Miscellaneous Revenues	1,531	2,321	1,000	1,500	—	(100.0)%
Total	<u>\$ 1,545,675</u>	<u>\$ 1,760,237</u>	<u>\$ 1,974,440</u>	<u>\$ 1,978,275</u>	<u>\$ 1,976,880</u>	(0.1)%

PUBLIC FACILITY DISTRICT / CAPITOL THEATRE - 174

Finance & Budget Director
Financial Services Manager

Steve Groom
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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
273 Capitol Theatre PFD	\$ 661,400	\$ 680,888	\$ 712,955	\$ 712,955	\$ 717,955	0.7 %
Revenues by Element						
33 Intergovernmental	673,675	713,848	710,000	718,672	727,000	1.2 %
36 Miscellaneous Revenues	1,005	1,417	1,250	1,750	750	(57.1)%
Total	674,680	715,265	711,250	720,422	727,750	1.0 %
Fund Balance						
Beginning Balance	192,887	206,167	240,544	240,544	248,011	3.1 %
Revenues less Expenditures	13,280	34,377	(1,705)	7,467	9,795	31.2 %
Ending Balance	\$ 206,167	\$ 240,544	\$ 238,839	\$ 248,011	\$ 257,806	3.9 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 11,832	\$ 13,488	\$ 14,000	\$ 14,000	\$ 14,000	—%
Transfers	649,568	667,400	698,955	698,955	703,955	0.7%
Total Expenditures	\$ 661,400	\$ 680,888	\$ 712,955	\$ 712,955	\$ 717,955	0.7%

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 (\$470,000 in Fund 272), a transfer to the Capitol Theatre Operating Fund 171 (\$173,955), and a transfer to the Capitol Theatre Construction Fund 322 (\$60,000) in 2020.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
273 Capitol Theatre PFD	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ 11,832	\$ 13,488	\$ 14,000	\$ 14,000	\$ 14,000	—%
Transfers Out	649,568	667,400	698,955	698,955	703,955	0.7%
Total Expenditures	\$ 661,400	\$ 680,888	\$ 712,955	\$ 712,955	\$ 717,955	0.7%

Revenue

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 192,887	\$ 206,167	\$ 240,544	\$ 240,544	\$ 248,011	3.1 %
33 Intergovernmental	673,675	713,848	710,000	718,672	727,000	1.2 %
36 Miscellaneous Revenues	1,005	1,417	1,250	1,750	750	(57.1)%
Total	\$ 867,567	\$ 921,432	\$ 951,794	\$ 960,966	\$ 975,761	1.5 %

RISK MANAGEMENT RESERVE - 515

Finance & Budget Director
Legal

Steve Groom
Helen Harvey

DEFINITION

The Risk Management Reserve Fund is maintained to separately account for liability and property exposure portion of the City's insurance program. This budget provides for:

- Administration of the self-insured and pool programs
- 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 7.30 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 6.20 FTE's in Legal (017).

BUDGET SUMMARY

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
661 Legal	\$ 1,060,220	\$ 1,065,656	\$ 1,463,523	\$ 1,457,767	\$ 1,486,917	2.0 %
662 Administration	173,591	177,014	186,049	186,090	191,290	2.8 %
663 Insurance & Bond Premium	1,564,433	1,722,898	1,889,140	1,898,811	2,552,995	34.5 %
665 Claims Paid	334,122	445,167	350,000	346,183	398,902	15.2 %
667 Case Settlements	208,701	230,919	219,316	219,316	219,316	— %
668 ACLU Program	35,289	24,840	43,278	43,138	43,496	0.8 %
669 Internal City Claims	140,052	12,796	150,000	150,000	150,000	— %
Total	3,516,408	3,679,290	4,301,306	4,301,305	5,042,916	17.2 %
Revenues by Element						
36 Miscellaneous Revenues	5,130,193	4,156,138	4,261,936	4,370,093	4,953,870	13.4 %
39 Yakima Health District Loan	—	—	—	2,620	—	(100.0)%
39 Other Financing Sources	299,316	218,515	84,000	84,000	84,000	— %
Transfers In	151,826	—	—	—	—	n/a
Total	5,581,335	4,374,653	4,345,936	4,456,713	5,037,870	13.0 %
Fund Balance						
Beginning Balance	(958,075)	1,106,852	1,802,216	1,802,216	1,957,623	8.6 %
Revenues less Expenditures	2,064,927	695,363	44,630	155,408	(5,046)	(103.2)%
Ending Balance	\$ 1,106,852	\$ 1,802,215	\$ 1,846,846	\$ 1,957,624	\$ 1,952,577	(0.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 473,594	\$ 506,326	\$ 591,556	\$ 587,495	\$ 613,706	4.5%
200 Personnel Benefits	159,175	197,053	187,745	187,605	189,206	0.9%
Sub-Total Salaries & Benefits	632,769	703,379	779,301	775,100	802,912	3.6%
300 Operating Supplies	1,770	3,609	7,500	7,500	7,500	—%
400 Professional Services & Charges	2,881,868	2,972,302	3,514,505	3,518,705	4,232,504	20.3%
Total Expenditures	\$ 3,516,407	\$ 3,679,290	\$ 4,301,306	\$ 4,301,305	\$ 5,042,916	17.2%

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 462,043	\$ 483,247	\$ 548,574	\$ 544,513	\$ 570,065	4.7%
12 Overtime	—	3	—	—	—	n/a
13 Special Pay	1,006	412	1,880	1,880	1,880	—%
14 Retire/Term Cashout	1,163	—	2,000	2,000	2,000	—%
Total	464,212	483,662	552,454	548,393	573,945	4.7%
200 Benefits	158,269	194,878	183,569	183,569	185,472	1.0%
300 Operating Supplies						
31 Office & Oper Supplies	1,512	1,717	3,000	3,000	3,000	—%
35 Small Tools & Equip	258	1,891	4,500	4,500	4,500	—%
Total	1,770	3,608	7,500	7,500	7,500	—%
400 Professional Services & Charges						
41 Professional Services	416,969	366,989	700,000	700,000	700,000	—%
43 Trans & Training	1,598	1,004	3,500	1,846	3,500	89.6%
49 Miscellaneous	17,403	15,515	16,500	16,459	16,500	0.2%
Total	435,970	383,508	720,000	718,305	720,000	0.2%
Total Expenditures	\$ 1,060,221	\$ 1,065,656	\$ 1,463,523	\$ 1,457,767	\$ 1,486,917	2.0%

Administration - 662

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

662 Administration	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 173,591	\$ 177,014	\$ 186,049	\$ 186,090	\$ 191,290	2.8%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
663 Insurance & Bond Premiums						
400 Professional Services & Charges						
46 Insurance	\$ 1,564,433	\$ 1,722,898	\$ 1,889,140	\$ 1,898,811	\$ 2,552,995	34.5%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
665 Claims Paid						
400 Professional Services & Charges						
49 Miscellaneous	\$ 334,122	\$ 445,167	\$ 350,000	\$ 346,183	\$ 398,902	15.2%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
667 Case Settlements						
400 Professional Services & Charges						
41 Professional Services	\$ 151,826	\$ 230,919	\$ 219,316	\$ 219,316	\$ 219,316	—%
49 Miscellaneous	56,875	—	—	—	—	n/a
Total Expenditures	\$ 208,701	\$ 230,919	\$ 219,316	\$ 219,316	\$ 219,316	—%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
668 ACLU Program						
100 Salaries & Wages						
11 Salaries & Wages	\$ 9,383	\$ 22,665	\$ 39,102	\$ 39,102	\$ 39,761	1.7 %
200 Benefits	906	2,175	4,176	4,036	3,734	(7.5)%
400 Professional Services & Charges						
41 Professional Services	25,000	—	—	—	—	n/a
Total Expenditures	\$ 35,289	\$ 24,840	\$ 43,278	\$ 43,138	\$ 43,495	0.8 %

Internal City Claims - 669

This account is used to mitigate potentially dangerous conditions on City property and minor events which are not covered elsewhere.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
669 Internal City Claims	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 140,052	\$ 12,796	\$ 150,000	\$ 150,000	\$ 150,000	—%

Revenue

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ (958,075)	\$ 1,106,852	\$ 1,802,216	\$ 1,802,216	\$ 1,957,623	8.6 %
36 Miscellaneous Revenues	5,130,193	4,156,138	4,261,936	4,370,093	4,953,870	13.4 %
39 Yakima Health District Loan	—	—	—	2,620	—	(100.0)%
39 Other Financing Sources	299,316	218,515	84,000	84,000	84,000	— %
Transfers In	151,826	—	—	—	—	n/a
Total	\$ 4,623,260	\$ 5,481,505	\$ 6,148,152	\$ 6,258,929	\$ 6,995,493	11.8 %

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 included software costs.

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

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
143 Laserfiche	\$ 45,789	\$ 80,068	\$ —	\$ —	\$ —	n/a
612 Finance Capital Improvement	25,968	—	—	—	—	n/a
652 Utility Services Capital Impr	11,380	—	33,620	33,620	—	(100.0)%
712 Arterial Street Capital Impr	249,428	—	—	—	—	n/a
Total	332,565	80,068	33,620	33,620	—	(100.0)%
Revenues by Element						
33 Intergovernmental	—	31,200	35,000	35,000	—	(100.0)%
Transfers In	265,000	53,000	10,000	10,000	—	(100.0)%
Total	265,000	84,200	45,000	45,000	—	(100.0)%
Fund Balance						
Beginning Balance	644,786	577,221	581,353	581,353	592,733	2.0 %
Revenues less Expenditures	(67,565)	4,132	11,380	11,380	—	(100.0)%
Ending Balance	\$ 577,221	\$ 581,353	\$ 592,733	\$ 592,733	\$ 592,733	— %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 83,137	\$ 80,068	\$ 33,620	\$ 33,620	\$ —	(100.0)%
600 Capital Projects	249,428	—	—	—	—	n/a
Total Expenditures	\$ 332,565	\$ 80,068	\$ 33,620	\$ 33,620	\$ —	(100.0)%

CEMETERY TRUST - 710

*Finance & Budget Director
Financial Services Manager*

*Steve Groom
Kimberly Dominé*

DEFINITION

A trust fund for money received for Cemetery care. The principal remains in trust, while interest funds the Cemetery.

Function(s): 518.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditures by Function						
518 Cemetery Trust Transfer Out	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	— %
Revenues by Element						
34 Chrgs f/Goods & Svcs	11,828	17,099	12,000	12,000	12,000	— %
36 Miscellaneous Revenues	12,000	12,000	12,000	24,600	6,400	(74.0)%
Total	23,828	29,099	24,000	36,600	18,400	(49.7)%
Fund Balance						
Beginning Balance	655,469	667,296	684,396	684,396	708,996	3.6 %
Revenues less Expenditures	11,828	17,099	12,000	24,600	6,400	(74.0)%
Ending Balance	\$ 667,297	\$ 684,395	\$ 696,396	\$ 708,996	\$ 715,396	0.9 %

YAKCORPS AGENCY - 632

*Finance & Budget Director
Financial Services Manager*

*Steve Groom
Kimberly Dominé*

DEFINITION

By Interlocal Agreement, the City of Yakima serves as fiscal agent for the Yakima Consortium for Regional Public Safety (YAKCORPS), a separate legal entity which serves to the benefit of citizens within the service area of participating jurisdictions. The 2011 agreement provides for the structure, governance, operations, funding and accounting for public safety activity within the jurisdictions of participating county, cities and fire districts: Grandview, Granger, Mabton, Moxee, Prosser, Selah, Sunnyside, Tieton, Toppenish, Union Gap, Yakima, Wapato, Zillah, Fire District #1 (Highland), Fire District #3 (Naches), Fire District # 4 (East Valley), Fire District #5 (Lower Valley), Fire District #6 (Gleed), Fire District #7 (Glade), Fire District #9 (Naches Heights), Fire District #12 (West Valley), Nile Fire District, and County of Yakima. The Executive Board of the Yakcorps consortium consists of seven member representatives of which one is the Mayor of the City of Yakima. The Operations Board of The YAKCORPS consortium consists of eleven member representatives, of which three are the City's Police Chief, Fire Chief and 911 Director. Funding resources consist of annual assessments to the member agencies to allocate annual budgeted expenditures 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 for City operations or programs. Incoming funds are classified as a liability and expenditure of funds reduce that liability.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditures by Function						
632 Communications	\$ —	\$ —	\$ 691,000	\$ 691,000	\$ 658,057	(4.8)%
Revenues by Element						
33 Intergovernmental	\$ —	\$ —	\$ 691,000	\$ 691,000	\$ 658,057	(4.8)%

SUMMARY OF GENERAL OBLIGATION AND REVENUE BOND ACTIVITY

The following narratives describe the funding sources, current year principal and interest obligations, and related reserve balances.

GENERAL OBLIGATION AND REVENUE BOND SUMMARY

Fund	Description	Date of Issue	Maturity Date	Original Issue	----- 2020 -----			Ending Balance
					Previous Balance	Amount Redeemed	Amount Issued	
General Obligation Bonds								
272	Conv Center Add III	05/08/07	05/01/26	\$ 4,910,000	\$ 2,770,000	\$ 350,000	\$ —	\$ 2,420,000
272	Capitol Theatre Exp/BABs	08/28/09	12/01/32	4,980,000	4,720,000	275,000	—	4,445,000
281	Street Resurfacing (Ref)	06/18/18	12/01/28	3,500,000	3,058,575	302,700	—	2,755,875
281	Fire Ladder Apparatus	08/28/08	12/01/21	760,000	140,000	70,000	—	70,000
281	Fire Station West Valley	05/08/07	05/01/22	815,000	205,000	65,000	—	140,000
281	Downtown Revitalization	05/08/07	05/01/22	1,490,000	375,000	120,000	—	255,000
281	SunDome Expansion	06/17/03	12/01/23	1,430,528	244,526	65,464	—	179,062
281	Street Impr Project	06/09/14	06/01/24	13,140,000	7,345,000	1,350,000	—	5,995,000
281	Aquatic Center	09/24/18	12/01/42	8,009,873	7,982,086	33,437	—	7,948,649
281	Sports Complex (Ref)	09/24/18	06/01/35	4,440,127	4,257,543	185,716	—	4,071,827
Sub-Total				43,475,528	31,097,730	2,817,317	—	28,280,413
Revenue Bonds								
488	Wastewater Rev Bonds	06/05/08	11/01/27	5,440,000	2,780,000	300,000	—	2,480,000
491	Irrigation Revenue Bonds	09/14/04	09/01/34	5,215,000	3,375,000	160,000	—	3,215,000
493	Wastewater Rev Bonds (B)	04/30/12	11/01/23	9,400,000	4,230,000	1,000,000	—	3,230,000
Sub-Total				20,055,000	10,385,000	1,460,000	—	8,925,000
Grand Total				<u>\$63,530,528</u>	<u>\$41,482,730</u>	<u>\$ 4,277,317</u>	<u>\$ —</u>	<u>\$ 37,205,413</u>

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

*Finance & Budget Director
Financial Services Manager*

*Steve Groom
Kimberly Dominé*

DEFINITION

The Public Facilities District Convention Center (PFDC) was created in 2001 to provide a mechanism to fund the city-owned Yakima Convention Center, a Regional Center as defined in RCW 35.57.020. General Obligation Bonds of \$4,910,000 were issued in May 2007 and will be refunded in 2020 with some additional debt to fund an expansion of the Convention Center. These bonds are accounted for in function 815.

The Public Facilities District Capitol Theatre (PFDCT) was created in 2009 to fund the city-owned Capitol Theatre. General Obligation Bonds of \$7,035,000 (Series A and B) were issued in August 2009 for a 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

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Bonds Maturing 2020</u>	<u>Bonds Outstanding 12/31/20</u>	<u>Coupons Maturing 2020</u>
Function 815 - Capital Improvement/Convention Center						
5/8/07 Refunding 1996 Bonds	05/01/26	\$ 4,910,000	\$ 2,140,000	\$ 350,000	\$ 2,420,000	\$ 105,995
Function 816 - Capital Improvement/Capitol Theatre						
8/28/09 GO Bond Series B	12/01/32	4,980,000	260,000	275,000	4,445,000	296,570
Fund Total		<u>\$ 9,890,000</u>	<u>\$ 2,400,000</u>	<u>\$ 625,000</u>	<u>\$ 6,865,000</u>	<u>\$ 402,565</u>

Convention Center Capital Improvement - 815

Revenue is provided by a transfer from the Public Facilities District Convention Center fund (172) to support debt service payments of \$455,995.

Capitol Theatre Capital Improvement - 816

Revenues for the Capitol Theatre bonds consist of a transfer from the Public Facilities District Capitol Theatre fund (174) in the amount of \$471,497, and a Federal subsidy to support debt service payments of \$100,073.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
700 Debt Service - Principal	\$ 550,000	\$ 575,000	\$ 600,000	\$ 600,000	\$ 479,024	(20.2)%
800 Debt Service - Interest	479,213	454,850	430,925	430,925	598,546	38.9 %
Total	1,029,213	1,029,850	1,030,925	1,030,925	1,077,570	4.5 %
Revenues by Element						
33 Intergovernmental	101,545	101,926	101,000	101,000	102,000	1.0 %
Transfers In	928,213	928,213	924,795	924,795	976,000	5.5 %
Total	1,029,758	1,030,139	1,025,795	1,025,795	1,078,000	5.1 %
Fund Balance						
Beginning Balance	165,605	166,150	166,440	166,440	161,310	(3.1)%
Revenues less Expenditures	545	289	(5,130)	(5,130)	430	(108.4)%
Ending Balance	\$ 166,150	\$ 166,439	\$ 161,310	\$ 161,310	\$ 161,740	0.3 %

MISCELLANEOUS LTGO BONDS - 281

*Finance & Budget Director
Financial Services Manager*

*Steve Groom
Kimberly Dominé*

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 \$2.0 million per year for streets. The City anticipates issuing a Limited Tax General Obligation Bond for road improvements to the old Mill Site.

All of these issues are Limited Tax General Obligation Bonds and therefore a separate reserve is not required.

Function(s): 817, 818, 820, 822, 823, 826, 868, 887 & 888.

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 2020 is estimated to be \$0.

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

Project	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2020	Bonds Outstanding 12/31/20	Coupons Maturing 2020
Fire Ladder Apparatus	08/28/08	12/01/21	\$ 760,000	\$ 620,000	\$ 70,000	\$ 70,000	\$ 5,600
West Valley Fire Station	05/08/07	05/01/22	815,000	610,000	65,000	140,000	6,935
Downtown Revitalization	05/08/07	05/01/22	1,490,000	1,115,000	120,000	255,000	12,665
SunDome	06/17/03	12/01/23	1,430,528	1,186,002	65,464	179,062	82,333
Street Improvements	06/09/14	06/01/24	13,140,000	5,795,000	1,350,000	5,995,000	298,750
Street Resurfacing (Ref)	06/18/18	12/01/28	3,500,000	441,425	302,700	2,755,876	96,964
Aquatic Center YMCA	09/24/18	12/01/42	8,009,873	27,787	33,437	7,948,649	386,563
Sports Complex (Ref)	09/24/18	06/01/35	4,440,127	182,584	185,716	4,071,827	214,284
Total			\$ 33,585,528	\$ 9,977,798	\$ 2,192,317	\$ 21,415,414	\$ 1,104,094

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
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
2353	Street Resurfacing Project - 2013	General Property Tax	888
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)	887

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	\$ 2,499,756	\$ 10,072,868	\$ 2,355,301	\$ 2,346,876	\$ 2,414,316	2.9 %
800 Debt Service - Interest	820,826	857,807	1,180,312	1,188,738	1,254,084	5.5 %
Total	3,320,582	10,930,675	3,535,613	3,535,614	3,668,400	3.8 %
Revenues by Element						
31 Taxes	—	2,397,509	2,935,519	2,926,786	2,344,014	(19.9)%
Transfers In	3,320,582	8,533,166	600,095	600,095	1,324,386	120.7 %
Total	3,320,582	10,930,675	3,535,614	3,526,881	3,668,400	4.0 %
Fund Balance						
Beginning Balance	8,734	8,734	8,733	8,733	—	(100.0)%
Revenues less Expenditures	—	—	1	(8,733)	—	(100.0)%
Ending Balance	\$ 8,734	\$ 8,734	\$ 8,734	\$ —	\$ —	n/a

2004 CONVENTION CENTER LTGO BONDS - 287

Finance & Budget Director
Financial Services Manager

Steve Groom
Kimberly Dominé

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 was paid in full at the end of 2019. There is a General Obligation bond being refunded in 2020 and a portion of this will be accounted for in function 827.

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 \$78,749.

LONG-TERM GENERAL OBLIGATION CONVENTION CENTER BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2020	Bonds Outstanding 12/31/20	Coupons Maturing 2020
9/7/04 Refunding 1996 Bonds	11/01/19	\$ 4,175,000	\$ 4,175,000	\$ —	\$ —	\$ —

BUDGET SUMMARY

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	\$ 380,000	\$ 395,000	\$ 335,000	\$ 335,000	\$ 195,944	(41.5)%
800 Debt Service - Interest	45,465	30,265	14,070	14,070	290,029	n/a
Total	425,465	425,265	349,070	349,070	485,973	39.2 %
Revenues by Element						
31 Taxes	423,404	425,135	353,000	353,000	486,000	37.7 %
36 Miscellaneous Revenues	750	750	750	1,500	—	(100.0)%
Total	424,154	425,885	353,750	354,500	486,000	37.1 %
Fund Balance						
Beginning Balance	73,983	72,672	73,292	73,292	78,722	7.4 %
Revenues less Expenditures	(1,311)	620	4,680	5,430	27	(99.5)%
Ending Balance	\$ 72,672	\$ 73,292	\$ 77,972	\$ 78,722	\$ 78,749	— %

2008 WATER REVENUE BONDS - 486

*Finance & Budget Director
Financial Services Manager*

*Steve Groom
Kimberly Dominé*

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

The ending balance in this bond fund was closed out into the Water fund (474).

WATER BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Bonds Maturing 2020</u>	<u>Bonds Outstanding 12/31/20</u>	<u>Coupons Maturing 2020</u>
6/5/08 - 2008 Revenue Bond Refunding 1998 Bond	11/01/18	\$ 1,883,951	\$ 1,883,951	\$ —	\$ —	\$ —

BUDGET SUMMARY

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Estimated Year-End</u>	<u>2020 Projected Budget</u>	<u>% Chng YE Est to Proj</u>
Expenditures by Function						
700 Debt Service - Principal	\$ 210,000	\$ 220,000	\$ —	\$ —	\$ —	n/a
800 Debt Service - Interest	17,917	9,167	—	—	—	n/a
Total	<u>227,917</u>	<u>229,167</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>n/a</u>
Revenues by Element						
36 Miscellaneous Revenues	—	700	—	—	—	n/a
Transfers In	231,500	230,800	—	—	—	n/a
Total	<u>231,500</u>	<u>231,500</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>n/a</u>
Fund Balance						
Beginning Balance	(5,917)	(2,333)	—	—	—	n/a
Revenues less Expenditures	3,583	2,333	—	—	—	n/a
Ending Balance	<u>\$ (2,334)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>n/a</u>

2008 WASTEWATER REVENUE BONDS - 488

*Finance & Budget Director
Financial Services Manager*

*Steve Groom
Kimberly Dominé*

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 2020 of (\$19,519).

2008 WASTEWATER BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2020	Bonds Outstanding 12/31/20	Coupons Maturing 2020
6/5/08 - 2008 Revenue Bond	11/01/27	\$ 5,440,000	\$ 2,660,000	\$ 300,000	\$ 2,480,000	\$ 112,738

BUDGET SUMMARY

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	\$ 260,000	\$ 275,000	\$ 290,000	\$ 290,000	\$ 300,000	3.4 %
800 Debt Service - Interest	126,510	115,677	125,063	125,063	112,738	(9.9)%
Total	386,510	390,677	415,063	415,063	412,738	(0.6)%
Revenues by Element						
36 Miscellaneous Revenues	—	425	425	900	—	(100.0)%
Transfers In	411,813	413,813	415,063	415,063	412,738	(0.6)%
Total	411,813	414,238	415,488	415,963	412,738	(0.8)%
Fund Balance						
Beginning Balance	(69,281)	(43,979)	(20,419)	(20,419)	(19,519)	(4.4)%
Revenues less Expenditures	25,303	23,561	425	900	—	(100.0)%
Ending Balance	\$ (43,978)	\$ (20,418)	\$ (19,994)	\$ (19,519)	\$ (19,519)	— %

2004 IRRIGATION SYSTEM REVENUE BONDS - 491

Finance & Budget Director
Financial Services Manager

Steve Groom
Kimberly Dominé

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 2020 is (\$24,038).

IRRIGATION BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2020	Bonds Outstanding 12/31/20	Coupons Maturing 2020
9/1/04 - 2004 Revenue Bond	09/01/34	\$ 5,215,000	\$ 1,840,000	\$ 160,000	\$ 3,215,000	\$ 158,760

BUDGET SUMMARY

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	\$ 145,000	\$ 150,000	\$ 155,000	\$ 155,000	\$ 160,000	3.2 %
800 Debt Service - Interest	118,094	114,228	165,154	165,154	158,760	(3.9)%
Total	263,094	264,228	320,154	320,154	318,760	(0.4)%
Revenues by Element						
Transfers In	322,141	317,542	320,154	320,154	318,760	(0.4)%
Fund Balance						
Beginning Balance	(136,399)	(77,352)	(24,038)	(24,038)	(24,038)	— %
Revenues less Expenditures	59,047	53,314	—	—	—	n/a
Ending Balance	\$ (77,352)	\$ (24,038)	\$ (24,038)	\$ (24,038)	\$ (24,038)	— %

2012 WASTEWATER REVENUE BONDS - 493

*Finance & Budget Director
Financial Services Manager*

*Steve Groom
Kimberly Dominé*

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): 858

EXPLANATORY NARRATIVE

This bond redemption fund has an estimated balance at the end of 2020 of \$1,586,382 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 2020	Bonds Outstanding 12/31/20	Coupons Maturing 2020
12/22/03 Revenue Bond (B)	11/01/23	\$ 9,400,000	\$ 5,170,000	\$ 1,000,000	\$ 3,230,000	\$ 169,200

BUDGET SUMMARY

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	\$ 900,000	\$ 930,000	\$ 955,000	\$ 955,000	\$ 1,000,000	4.7 %
800 Debt Service - Interest	218,583	196,083	207,400	207,400	169,200	(18.4)%
Total	1,118,583	1,126,083	1,162,400	1,162,400	1,169,200	0.6 %
Revenues by Element						
36 Miscellaneous Revenues	1,000	1,000	1,000	2,100	—	(100.0)%
Transfers In	1,161,300	1,165,000	1,162,400	1,162,400	1,169,200	0.6 %
Total	1,162,300	1,166,000	1,163,400	1,164,500	1,169,200	0.4 %
Fund Balance						
Beginning Balance	1,500,648	1,544,365	1,584,282	1,584,282	1,586,382	0.1 %
Revenues less Expenditures	43,717	39,917	1,000	2,100	—	(100.0)%
Ending Balance	\$ 1,544,365	\$ 1,584,282	\$ 1,585,282	\$ 1,586,382	\$ 1,586,382	— %

INTERGOVERNMENTAL - 590
GENERAL FUND

Finance & Budget Director
Financial Services Manager

Steve Groom
Kimberly Dominé

DEFINITION

This division, included in General Fund, is used to pay the City's assessments and other fixed obligations to external intergovernmental agencies. 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.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
567 Clean Air	\$ 37,288	\$ 37,364	\$ 37,560	\$ 37,560	\$ 37,560	—%
569 Division of Alcoholism	24,866	17,849	26,650	26,650	26,650	—%
575 YV Council of Governments	52,103	55,447	56,384	56,384	56,384	—%
587 Interlocal Agreement - County	39,095	39,095	39,095	39,095	39,095	—%
591 Court Costs	3,009	926	3,000	3,000	3,000	—%
Total	\$ 156,361	\$ 150,681	\$ 162,689	\$ 162,689	\$ 162,689	—%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 55,112	\$ 56,373	\$ 162,689	\$ 162,689	\$ 162,689	—%
500 Intergovernmental ⁽¹⁾	101,248	94,307	—	—	—	n/a
Total Expenditures	\$ 156,360	\$ 150,680	\$ 162,689	\$ 162,689	\$ 162,689	—%

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
567 Clean Air	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ —	\$ —	\$ 37,560	\$ 37,560	\$ 37,560	—%
500 Intergovernmental Services ⁽¹⁾						
51 Intergov't Prof Services	37,288	37,364	—	—	—	n/a
Total Expenditures	<u>\$ 37,288</u>	<u>\$ 37,364</u>	<u>\$ 37,560</u>	<u>\$ 37,560</u>	<u>\$ 37,560</u>	—%

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

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, -per state law.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
569 Division of Alcoholism	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ —	\$ —	\$ 26,650	\$ 26,650	\$ 26,650	—%
500 Intergovernmental Services ⁽¹⁾						
51 Intergov't Prof Services	24,866	17,849	—	—	—	n/a
Total Expenditures	<u>\$ 24,866</u>	<u>\$ 17,849</u>	<u>\$ 26,650</u>	<u>\$ 26,650</u>	<u>\$ 26,650</u>	—%

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

Yakima Valley 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
575 YV Council of Governments	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ 52,103	\$ 55,447	\$ 56,384	\$ 56,384	\$ 56,384	—%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
587 Interlocal Agreement - County	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ —	\$ —	\$ 39,095	\$ 39,095	\$ 39,095	—%
500 Intergovernmental Services ⁽¹⁾						
52 Intergov't Debt	39,095	39,095	—	—	—	n/a
Total Expenditures	<u>\$ 39,095</u>	—%				

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

Court Costs - 591

This function is where the City remits to District Court any collections on outstanding court debt.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
591 Court Costs	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 3,009	\$ 926	\$ 3,000	\$ 3,000	\$ 3,000	—%



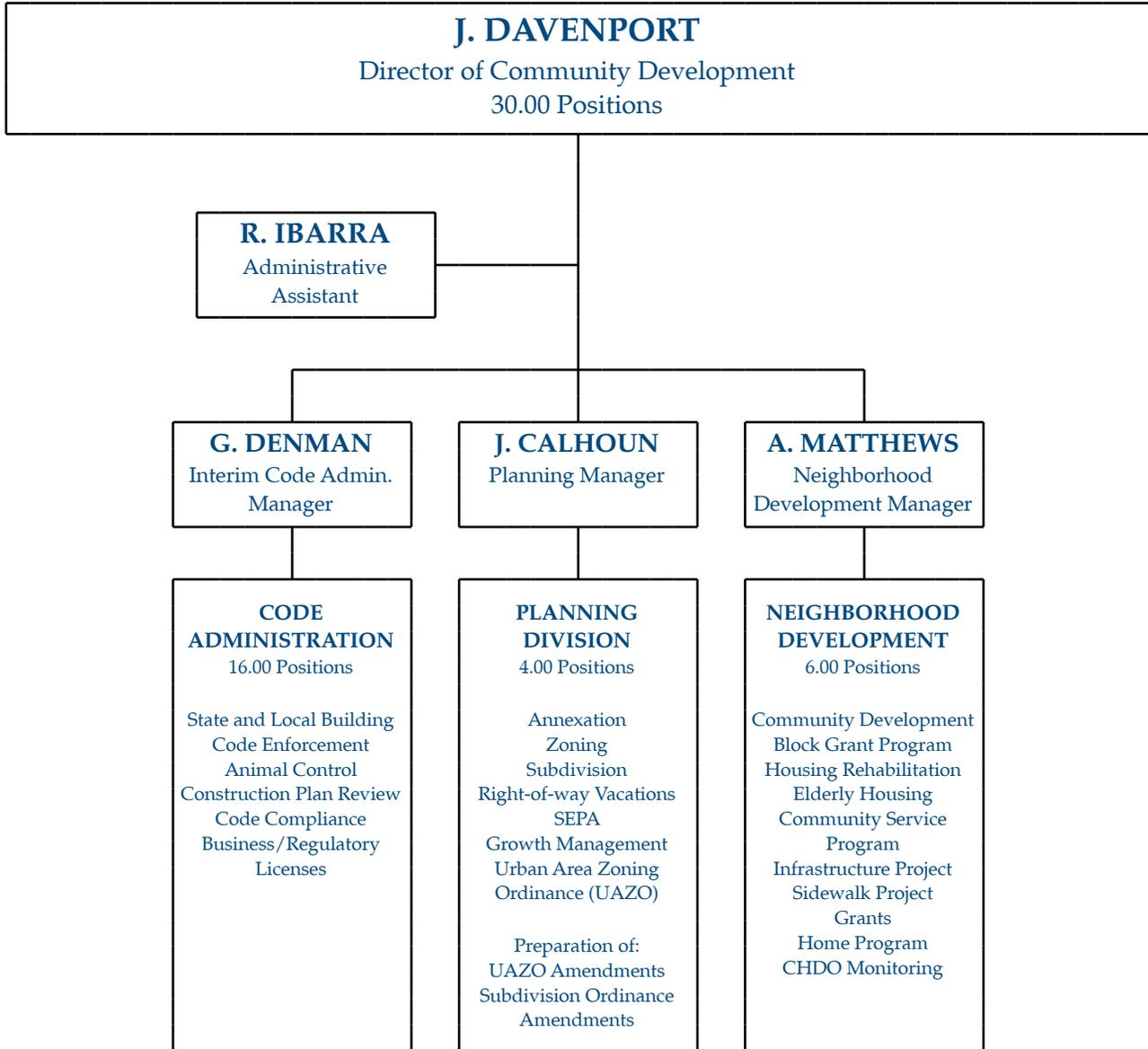
COMMUNITY DEVELOPMENT

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

* General Fund Department

COMMUNITY DEVELOPMENT

Organizational Chart as of January 1, 2020



PLANNING - 210

GENERAL FUND

*Community Development Director
Planning Manager*

*Joan Davenport
Joseph Calhoun*

DEFINITION

The Community Development Department includes the Planning Division, Code Administration Division, Office of Neighborhood Development Services and oversight of the Yakima Revenue Development Area project. The services of the Community Development Department are dedicated to assisting the residents and businesses of Yakima in achieving their goals for properties and neighborhoods. The Department is currently assisting in permitting and review of some economic development functions during this time of City-wide organizational transition.

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 and local ordinance. The Division ensures the City of Yakima complies with regulatory requirements. 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. Planners provide counter assistance to support Codes staff in the development process.

The Pre-Application Development Services Team meeting 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.

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. The Planning Division expects to process 5 applications for Comprehensive Plan Amendment/Rezoning in 2020, a state-required update to the Shoreline Master Plan and anticipated text amendments to the Zoning Ordinance Title 15.

Planning Division staff supports the City Planning Commission, Historic Preservation Commission, Tree Board, Bicycle and Pedestrian Committee, the Hearing Examiner, and City Council advisory groups and committees.

Function(s): 213, 216 & 219.

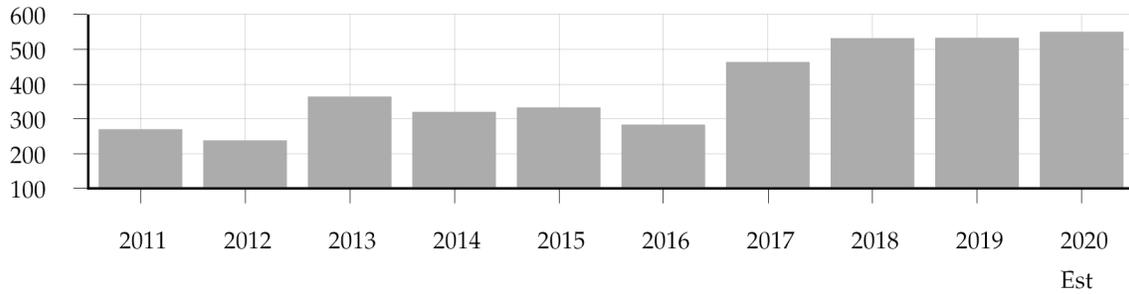
PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Urban Area Hearings Examiner				
Cases Heard	17	12	20	21

PERFORMANCE STATISTICS

Permit Type / Description	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Administrative Adjustment	16	26	25	25
Appeal to City Council	3	—	—	1
Appeal to Hearing Examiner	1	1	—	1
Class 1 Review	152	175	170	165
Class 2 Review	22	34	35	35
Class 3 Review	11	4	10	10
Comprehensive Plan Amendment	Updated	7	5	5
Critical Areas Review	6	6	25	25
Extension of Zoning or Subdivision Approval	1	—	3	3
Final Long Plat	6	4	2	2
Final Short Plat	8	12	6	6
Interpretation	1	—	—	1
Long Plat Alteration, Vacation or Easement Release	—	1	2	2
Modification	30	39	35	40
Non-Conforming Use / Structure	1	—	—	1
Planned Development	—	—	—	1
Pre-Application DST Meeting	27	30	40	40
Preliminary Binding Site Plan	—	2	—	1
Preliminary Long Plat	2	—	2	2
Preliminary Short Plat	12	9	10	10
Reasonable Accommodation	1	3	—	1
Referral to Hearing Examiner	—	—	—	1
Rezone	5	9	7	7
Right of Way Vacation	2	—	—	1
SEPA Environmental Review	36	28	35	35
Shoreline Development Permit, Variance or Condition Use	1	1	—	1
Shoreline Exemption	4	1	3	3
Short Plat Alteration or Easement Release	2	—	3	2
Short Plat Exemption	30	39	25	25
Special Event Permit Application	44	49	40	40
Text Amendment	4	3	2	2
Traffic Concurrency Review	16	25	5	15
Variance	—	—	3	1
Wireless Communication Facility / Cell Tower	21	14	20	20
Zoning Verification Letter	5	10	20	20
Total	470	532	533	550

LAND USE APPLICATIONS BY YEAR



AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
1150	Director of Community Development	1.00	1.00	1.00	1.00
1254	Planning Manager ⁽¹⁾	0.00	1.00	1.00	1.00
3310	Planning Specialist ⁽¹⁾⁽²⁾	0.00	1.00	0.00	0.00
3311	Assistant Planner ⁽³⁾	1.00	1.00	0.00	0.00
3312	Planning Technician ⁽²⁾	0.00	0.00	1.00	1.00
3320	Community Development Specialist ⁽¹³⁾	0.00	0.00	1.00	1.00
3321	Associate Planner ⁽⁴⁾	1.00	1.00	0.00	0.00
3322	Senior Planner ⁽⁴⁾⁽⁵⁾	0.00	1.00	2.00	2.00
7122	Department Assistant II ⁽¹⁾	1.00	0.00	0.00	0.00
11201	Supervising Planner ⁽¹⁾	1.00	0.00	0.00	0.00
11601	Community Development Admin Asst.	1.00	1.00	1.00	1.00
Total Personnel ⁽⁶⁾		6.00	7.00	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 was 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 2017 due to budget reductions.
- (6) The equivalent of .78 FTE's are funded by Codes (220).

BUDGET SUMMARY

	2017 Actual	2018 Actual	2019	2019	2020	% Chng
			Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
213 Land Use	\$ 34,216	\$ 22,820	\$ 25,000	\$ 36,000	\$ 30,000	(16.7)%
216 Comprehensive Planning	337,721	374,002	493,744	487,199	504,973	3.6 %
219 Administration	205,159	214,162	188,373	183,918	193,289	5.1 %
Total	<u>\$ 577,096</u>	<u>\$ 610,984</u>	<u>\$ 707,117</u>	<u>\$ 707,117</u>	<u>\$ 728,262</u>	3.0 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 364,528	\$ 404,784	\$ 461,909	\$ 454,027	\$ 476,015	4.8 %
200 Personnel Benefits	132,980	160,204	176,367	176,367	177,907	0.9 %
Sub-Total Salaries & Benefits	497,508	564,988	638,276	630,394	653,922	3.7 %
300 Operating Supplies	1,700	1,510	3,700	3,538	2,700	(23.7)%
400 Professional Services & Charges	77,889	44,487	65,140	73,185	71,640	(2.1)%
Total Expenditures	\$ 577,097	\$ 610,985	\$ 707,116	\$ 707,117	\$ 728,262	3.0 %

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 34,216	\$ 22,820	\$ 25,000	\$ 36,000	\$ 30,000	(16.7)%

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 192,061	\$ 247,898	\$ 322,416	\$ 317,334	\$ 332,131	4.7 %
12 Overtime	6	—	50	—	50	n/a
13 Special Pay	1,514	28	100	50	100	100.0 %
14 Retire/Term Cashout	18,065	—	2,000	700	2,000	185.7 %
Total	211,646	247,926	324,566	318,084	334,281	5.1 %
200 Benefits	82,269	105,775	130,792	130,792	131,807	0.8 %
300 Operating Supplies						
31 Office & Oper Supplies	1,310	1,045	3,000	1,338	2,000	49.5 %
35 Small Tools & Equip	237	219	400	2,200	400	(81.8)%
Total	1,547	1,264	3,400	3,538	2,400	(32.2)%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
216 Comprehensive Planning	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	25,004	6,522	19,000	21,600	20,500	(5.1)%
42 Communications	7,835	7,000	8,585	8,585	8,585	— %
43 Trans & Training	460	1,651	1,000	800	1,000	25.0 %
48 Repairs & Maintenance	—	—	300	—	300	n/a
49 Miscellaneous	8,960	3,864	6,100	3,800	6,100	60.5 %
Total	42,259	19,037	34,985	34,785	36,485	4.9 %
Total Expenditures	\$ 337,721	\$ 374,002	\$ 493,743	\$ 487,199	\$ 504,973	3.6 %

Administration - 219

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
219 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 151,648	\$ 155,980	\$ 135,065	\$ 135,065	\$ 139,455	3.3%
12 Overtime	—	—	300	—	300	n/a
13 Special Pay	898	878	978	878	978	11.4%
14 Retire/Term Cashout	336	—	1,000	—	1,000	n/a
Total	152,882	156,858	137,343	135,943	141,733	4.3%
200 Benefits	50,710	54,428	45,575	45,575	46,101	1.2%
300 Operating Supplies						
31 Office & Oper Supplies	56	46	100	—	100	n/a
35 Small Tools & Equip	97	200	200	—	200	n/a
Total	153	246	300	—	300	n/a
400 Professional Services & Charges						
42 Communications	703	872	1,400	900	1,400	55.6%
43 Trans & Training	—	30	1,305	600	1,305	117.5%
48 Repairs & Maintenance	—	—	200	—	200	n/a
49 Miscellaneous	711	1,728	2,250	900	2,250	150.0%
Total	1,414	2,630	5,155	2,400	5,155	114.8%
Total Expenditures	\$ 205,159	\$ 214,162	\$ 188,373	\$ 183,918	\$ 193,289	5.1%

Dedicated Revenue

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
32 Licenses & Permits	\$ 9,275	\$ 6,360	\$ 7,500	\$ 8,000	\$ 7,500	(6.3)%
34 Chrsgs f/Goods & Svcs	88,638	103,040	93,000	110,000	110,000	— %
Total	\$ 97,913	\$ 109,400	\$ 100,500	\$ 118,000	\$ 117,500	(0.4)%

CODE ADMINISTRATION - 220**GENERAL FUND**

*Community Development Director
Interim Code Administration Manager*

*Joan Davenport
Glenn Denman*

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.

PERFORMANCE STATISTICS

	2017	2018	2019	2020
	Actual	Actual	Estimated	Projected
Licenses				
Business Licenses ⁽¹⁾	5,633	4,464	4,500	4,635
Regulatory Licenses ⁽¹⁾	500	112	120	124
Amusement Devices	5	4	5	5
Penalties on Business Licenses	573	566	600	618
Total	6,711	5,146	5,225	5,382
Dangerous Building Repair and Demolition				
Abatement Charges/Appeals	38	33	30	31
Cases to the Community Review Board	6	28	25	26
Code Administration				
Building Permits	1,127	1,224	1,300	1,339
Fire Permits	122	127	125	129
Mechanical Permits	622	799	800	824
Plumbing Permits	490	630	650	670
Sign Permits	121	99	120	124
Plan Review Fees	709	636	700	721
Water/Sewer Application Processing Fee	206	200	210	216
Examinations	14	15	20	21
Right-of-Way Use Permits	16	10	15	16
Total	3,427	3,740	3,940	4,060

- (1) In 2017, the department changed handling processes for delinquent license fees. The collection agency method resulted in licenses remaining in open status anticipating payment. Some delinquent accounts would be open for multiple years. During the fall of 2017, the Codes Division began utilizing the City's Code Enforcement to obtain compliance. The Code Enforcement method resulted in numerous accounts being closed due to the discovery of closed businesses, thus causing a drop in actual licenses in 2018.

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	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

Expenditures by Function	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
223 Animal Control	\$ 335,320	\$ 357,120	\$ 358,186	\$ 362,706	\$ 361,677	(0.3)%
225 Dangerous Buildings	27,975	68,098	40,000	50,000	50,000	— %
226 Permits / Licenses	137,994	138,165	141,188	134,627	145,471	8.1 %
229 Code Administration	1,282,311	1,370,797	1,435,122	1,427,163	1,429,383	0.2 %
Total	\$ 1,783,600	\$ 1,934,180	\$ 1,974,496	\$ 1,974,496	\$ 1,986,531	0.6 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,025,233	\$ 1,071,734	\$ 1,127,327	\$ 1,120,042	\$ 1,123,138	0.3 %
200 Personnel Benefits	412,934	457,964	461,426	461,426	461,971	0.1 %
Sub-Total Salaries & Benefits	1,438,167	1,529,698	1,588,753	1,581,468	1,585,109	0.2 %
300 Operating Supplies	25,232	27,131	35,000	38,765	36,000	(7.1)%
400 Professional Services & Charges	317,703	374,850	348,243	351,763	362,922	3.2 %
Transfers	2,500	2,500	2,500	2,500	2,500	— %
Total Expenditures	\$ 1,783,602	\$ 1,934,179	\$ 1,974,496	\$ 1,974,496	\$ 1,986,531	0.6 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
223 Animal Control/Crim Just.3%	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 52,552	\$ 54,014	\$ 55,491	\$ 55,491	\$ 56,621	2.0 %
12 Overtime	—	—	100	100	100	— %
13 Special Pay	750	14	50	50	50	— %
14 Retire/Term Cashout	—	—	500	—	500	n/a
Total	53,302	54,028	56,141	55,641	57,271	2.9 %
200 Benefits	28,077	29,393	30,790	30,790	31,271	1.6 %
300 Operating Supplies						
31 Office & Oper Supplies	875	549	500	500	500	— %
32 Fuel	2,886	2,901	2,500	3,000	3,000	— %
Total	3,761	3,450	3,000	3,500	3,500	— %
400 Professional Services & Charges						
41 Professional Services	2,740	2,380	2,440	2,440	2,898	18.8 %
42 Communications	3,538	3,692	2,850	3,770	3,770	— %
48 Repairs & Maintenance	1,391	1,253	1,465	1,565	1,465	(6.4)%
Total	7,669	7,325	6,755	7,775	8,133	4.6 %
Vehicle Replacement	2,500	2,500	2,500	2,500	2,500	— %
Total Expenditures	\$ 95,309	\$ 96,696	\$ 99,186	\$ 100,206	\$ 102,675	2.5 %

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 is 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
223 Animal Control	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
32 Fuel	\$ 853	\$ 437	\$ 1,000	\$ 1,000	\$ 1,000	— %
400 Professional Services & Charges						
41 Professional Services	239,157	259,986	258,000	261,084	258,000	(1.2)%
49 Miscellaneous	—	—	—	416	—	(100.0)%
Total	239,157	259,986	258,000	261,500	258,000	(1.3)%
Total Expenditures	\$ 240,010	\$ 260,423	\$ 259,000	\$ 262,500	\$ 259,000	(1.3)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
225 Dangerous Buildings						
300 Operating Supplies						
31 Office & Oper Supplies	\$ —	\$ —	\$ 10,000	\$ 7,000	\$ 7,000	—%
32 Fuel	—	—	—	2,000	2,000	—%
Total	—	—	10,000	9,000	9,000	—%
400 Professional Services & Charges						
48 Repairs & Maintenance	—	—	—	1,000	1,000	—%
49 Miscellaneous	27,975	68,098	30,000	40,000	40,000	—%
Total	27,975	68,098	30,000	41,000	41,000	—%
Total Expenditures	\$ 27,975	\$ 68,098	\$ 40,000	\$ 50,000	\$ 50,000	—%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
226 Permits/Licenses	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 91,408	\$ 97,024	\$ 93,560	\$ 93,560	\$ 97,733	4.5%
12 Overtime	—	—	100	—	100	n/a
13 Special Pay	2,254	1,506	2,104	1,704	2,192	28.6%
14 Retire/Term Cashout	124	—	1,660	500	1,000	100.0%
Total	93,786	98,530	97,424	95,764	101,025	5.5%
200 Benefits	38,403	37,962	37,063	37,063	37,747	1.8%
400 Professional Services & Charges						
41 Professional Services	4,966	150	5,000	1,000	5,000	400.0%
43 Trans & Training	71	58	500	100	500	400.0%
49 Miscellaneous	768	1,466	1,200	700	1,200	71.4%
Total	5,805	1,674	6,700	1,800	6,700	272.2%
Total Expenditures	\$ 137,994	\$ 138,166	\$ 141,187	\$ 134,627	\$ 145,472	8.1%

Code Administration - 229

For 2019 year-to-date, 757 Building Permits were issued with a construction valuation of \$115,687,584, compared to the same time in 2018 when 859 building permits were issued with a construction valuation of \$85,075,350.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
229 Code Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 845,942	\$ 917,505	\$ 937,805	\$ 914,987	\$ 951,688	4.0 %
12 Overtime	114	—	300	—	300	n/a
13 Special Pay	9,153	1,672	1,317	2,150	2,618	21.8 %
14 Retire/Term Cashout	22,935	—	34,340	51,500	10,236	(80.1)%
Total	878,144	919,177	973,762	968,637	964,842	(0.4)%
200 Benefits	346,453	390,610	393,572	393,573	392,953	(0.2)%
300 Operating Supplies						
31 Office & Oper Supplies	8,049	7,720	7,000	10,765	7,000	(35.0)%
32 Fuel	10,588	13,026	10,500	12,000	12,000	— %
35 Small Tools & Equip	1,981	2,498	3,500	2,500	3,500	40.0 %
Total	20,618	23,244	21,000	25,265	22,500	(10.9)%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
229 Code Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	—	—	2,500	—	2,500	n/a
42 Communications	18,250	16,882	17,944	17,944	19,444	8.4 %
43 Trans & Training	1,185	665	2,000	500	2,000	300.0 %
48 Repairs & Maintenance	11,699	16,589	17,344	13,844	17,344	25.3 %
49 Miscellaneous	5,962	3,631	7,000	7,400	7,800	5.4 %
Total	37,096	37,767	46,788	39,688	49,088	23.7 %
Total Expenditures	\$ 1,282,311	\$ 1,370,798	\$ 1,435,122	\$ 1,427,163	\$ 1,429,383	0.2 %

Dedicated Revenue

Revenues include taxes consisting of property tax liens for abated properties, permits, business licensing, plan checking fees, and inspections.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
31 Taxes	\$ 5,798	\$ 29,484	\$ 30,000	\$ 7,000	\$ 12,000	71.4%
32 Licenses & Permits	1,318,940	1,616,604	1,432,734	1,750,794	1,836,470	4.9%
34 Chrgs f/Goods & Svcs	412,515	502,083	486,911	601,951	640,931	6.5%
Total	\$ 1,737,253	\$ 2,148,171	\$ 1,949,645	\$ 2,359,745	\$ 2,489,401	5.5%

NEIGHBORHOOD DEVELOPMENT - 124

*Community Development Director
ONDS Manager*

*Joan Davenport
Archie Matthews*

DEFINITION

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

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

Public Service program, this category is subject to a 15% cap on expenditures, which will limit outside funding requests. Public Service commitments within the Public Services allocation include ONDS contracts with Opportunities Industrialization Center (OIC) for management of the Henry Beauchamp Community Center, Yakima Police Athletic League (YPAL) and the 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 2019 & 2020 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 (123).

This City budget is the One Year Action Plan for fiscal year 2020, which is the first 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 CDBG and Home revenues, along with corresponding expenditures, may be adjusted when the awards are received.

Function(s): 241 & 242.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Neighborhood Development Programs				
Community Service Programs (Youth Programs) - Contracts	1	1	2	2
Neighborhood Cleanup/Improvement - Sites	49	52	13	—
Paint Program - Homes ⁽¹⁾	—	10	—	—
Economic Development - Jobs Created	7	—	—	—
Public Facilities - Facilities	—	1	—	—
Infrastructure (Side Sewers, Water lines, etc.) Households Assisted	—	1	1	1
Paint-Out-Graffiti - Hours	4,669	5,552	1,872	—
Paint-Out-Graffiti - Locations	6,286	8,681	11,580	—
Elderly/Disabled Rehab Program - Homes	77	82	65	60
Lead Based Paint Clearance - Properties	2	2	2	2
Volunteer Hours for all Programs - Hours ⁽¹⁾	9,527	8,123	1,872	—
Fair Housing Counseling				
Landlord/Tenant Referrals/Housing Information (Calls/walk-ins)	7,023	7,104	6,954	5,216
HOME Program				
First Time Home Ownership Subsidy - Families	4	2	2	2
Special Needs Housing, in Partnership with CHDO - Units	—	—	—	88
New Construction, in Partnership with CHDO - Homes	4	—	60	41

- (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. Due to the elimination of using court ordered volunteers in mid-year 2019, both volunteer hours for painting out graffiti and the number of neighborhood cleanup sites were severely impacted. For 2020, the Paint Out Graffiti program is to be moved to General Fund as part of the Clean City initiative and will no longer be tracked through the ONDS budget.

AUTHORIZED PERSONNEL

Class		2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 Proposed Budget
Code	Position Title				
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 ⁽¹⁾		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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
241 ONDS Programs	\$ 1,377,538	\$ 868,046	\$ 4,592,968	\$ 4,501,130	\$ 1,376,339	(69.4)%
242 Administration	151,537	192,597	167,593	167,745	175,357	4.5 %
Total	1,529,075	1,060,643	4,760,561	4,668,875	1,551,696	(66.8)%
Revenues by Element						
33 Intergovernmental	896,038	713,398	1,513,212	1,514,468	1,514,468	— %
36 Miscellaneous Revenues	302,148	506,620	3,418,439	3,445,638	157,841	(95.4)%
38 Nonrevenues	—	20,000	—	—	—	n/a
Total	1,198,186	1,240,018	4,931,651	4,960,106	1,672,309	(66.3)%
Fund Balance						
Beginning Balance	1,014,099	683,209	862,584	862,584	1,153,816	33.8 %
Revenues less Expenditures	(330,889)	179,375	171,090	291,231	120,613	(58.6)%
Ending Balance	\$ 683,210	\$ 862,584	\$ 1,033,674	\$ 1,153,815	\$ 1,274,429	10.5 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 339,699	\$ 337,418	\$ 392,519	\$ 392,519	\$ 407,672	3.9 %
200 Personnel Benefits	146,604	144,803	164,721	164,722	163,496	(0.7)%
Sub-Total Salaries & Benefits	486,303	482,221	557,240	557,241	571,168	2.5 %
300 Operating Supplies	16,157	15,616	19,598	11,600	11,000	(5.2)%
400 Professional Services & Charges	1,026,615	528,349	4,183,724	4,100,034	969,529	(76.4)%
600 Capital Projects	—	34,457	—	—	—	n/a
Total Expenditures	\$ 1,529,075	\$ 1,060,643	\$ 4,760,562	\$ 4,668,875	\$ 1,551,697	(66.8)%

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

	2020 Program Expenses	2020 Program Delivery Expenses	2020 Admin	2020 Total Estimated Expenses
HUD Programs (CDBG)				
CDBG Single Family Rehabilitation 570.202(b)				
Senior/Disabled Rehabilitation	\$ 374,051	\$ 225,712	\$ —	\$ 599,763
Community/Public Services 570.201(e)				
Public Services - YPAL	75,000	—	—	75,000
Public Services - OIC of WA	75,000	—	—	75,000
Senior/Disabled Energy Assistance Program	1,000	—	—	1,000
Total Community/Public Services	<u>151,000</u>	<u>—</u>	<u>—</u>	<u>151,000</u>
Code Compliance 570.201(c)	—	75,082	—	75,082
Administrative CDBG Costs 570.206	—	—	206,461	206,461
Grand Estimated Totals ⁽¹⁾	<u>\$ 525,051</u>	<u>\$ 300,794</u>	<u>\$ 206,461</u>	<u>\$ 1,032,306</u>

- (1) Program income is estimated since the figure is unknown until the money is received, throughout the year in 2019. Carry forward from 2019 will be encumbered when amount is known in spring 2020.

CDBG ESTIMATED REVENUE

Description	2020
CDBG - Current Year	\$ 1,032,307
CDBG - Program Interest Income	2,700
CDBG - Program Income	65,100
Estimated CDBG Revenues	<u>\$ 1,100,107</u>

Any previous year carry forward dollars will be accounted for in the 2020 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 2020	
		Program	
2414110	Community Service	\$	151,000
2414820	Code Compliance		75082
2414820	Elderly/Disabled Rehabilitation		599,763
Total of Account 400 Other Services and Charges ⁽¹⁾		\$	825,845

(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.

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.

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 multi-family housing, 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 buyer's 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

<u>Description</u>	<u>2020</u>
HUD HOME Program	\$ 482,161
HOME Program Interest Income	10,450
HOME Program Income*	61,100
HOME Revenue Totals:	<u>\$ 553,711</u>

(1) Program Income is estimated, as the figure is unknown until the money is received. Appropriate adjustment will be made, if needed, when HUD awards are received. Any carry forward will be encumbered when the amount is known.

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

<u>Home Project Categories</u>	<u>Program</u>			<u>2020 Total</u>
	<u>Program Expenses</u>	<u>Delivery Expenses</u>	<u>2020 Admin</u>	<u>Estimated Expenses</u>
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2015 HOME Entitlement)	\$ 72,324	\$ 25,000	\$ —	\$ 97,324
New Construction	295,467	31,154	—	326,621
Administrative HOME Costs	—	—	48,216	48,216
First Time Home Buyers	10,000	—	—	10,000
Grand Estimated Total Expenses	<u>\$ 377,791</u>	<u>\$ 56,154</u>	<u>\$ 48,216</u>	<u>\$ 482,161</u>

Non-Federal Programs

This program 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 HBCC, etc.) Any current grant funds unspent at the end of 2019 will be included in the encumbrance appropriation for 2020.

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

			<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>% Chng</u>
	<u>2017</u>	<u>2018</u>	<u>Amended Budget</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>YE Est to Proj</u>
241 ONDS Programs	Actual	Actual	Budget	Year-End	Budget	
100 Salaries & Wages						
11 Salaries & Wages	\$ 264,691	\$ 262,883	\$ 308,671	\$ 308,671	\$ 319,488	3.5 %
12 Overtime	—	—	600	600	600	— %
13 Special Pay	1,978	323	2,348	2,348	2,372	1.0 %
Total	<u>266,669</u>	<u>263,206</u>	<u>311,619</u>	<u>311,619</u>	<u>322,460</u>	<u>3.5 %</u>

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
241 ONDS Programs	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	113,585	113,817	135,272	135,273	133,358	(1.4)%
300 Operating Supplies						
31 Office & Oper Supplies	2,833	3,343	4,498	—	—	n/a
32 Fuel	2,837	2,678	3,000	—	—	n/a
35 Small Tools & Equip	1,011	531	800	—	—	n/a
Total	6,681	6,552	8,298	—	—	n/a
400 Professional Services & Charges						
41 Professional Services	82,638	88,656	95,100	167,000	167,000	— %
42 Communications	907	368	1,239	—	—	n/a
48 Repairs & Maintenance	907,059	395,446	4,041,440	3,887,238	753,521	(80.6)%
Total	990,604	484,470	4,137,779	4,054,238	920,521	(77.3)%
Total Expenditures	\$ 1,377,539	\$ 868,045	\$ 4,592,968	\$ 4,501,130	\$ 1,376,339	(69.4)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
242 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 71,215	\$ 72,922	\$ 78,210	\$ 78,210	\$ 82,425	5.4 %
13 Special Pay	1,815	1,291	2,690	2,690	2,787	3.6 %
Total	73,030	74,213	80,900	80,900	85,212	5.3 %
200 Benefits	33,019	30,986	29,449	29,449	30,138	2.3 %
300 Operating Supplies						
31 Office & Oper Supplies	4,056	4,785	5,500	5,500	5,500	— %
32 Fuel	1,922	1,793	2,300	2,600	2,000	(23.1)%
35 Small Tools & Equip	3,498	2,486	3,500	3,500	3,500	— %
Total	9,476	9,064	11,300	11,600	11,000	(5.2)%
400 Professional Services & Charges						
41 Professional Services	19,484	17,565	18,086	18,086	21,298	17.8 %
42 Communications	3,372	3,051	3,739	3,600	3,600	— %
43 Trans & Training	—	1,206	3,000	3,000	3,000	— %
44 Taxes & Assessments	1,287	1,169	2,000	2,500	2,500	— %
47 Public Utility Services	6,701	6,965	7,000	8,000	8,000	— %
48 Repairs & Maintenance	668	1,765	5,910	4,900	4,900	— %
49 Miscellaneous	4,499	12,157	6,210	5,710	5,710	— %
Total	36,011	43,878	45,945	45,796	49,008	7.0 %
600 Capital Outlay						
64 Machinery & Equipment	—	34,457	—	—	—	n/a
Total Expenditures	\$ 151,536	\$ 192,598	\$ 167,594	\$ 167,745	\$ 175,358	4.5 %

Revenue

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

Revenue	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 1,014,099	\$ 683,209	\$ 862,584	\$ 862,584	\$ 1,153,816	33.8 %
33 Intergovernmental	896,038	713,398	1,513,212	1,514,468	1,514,468	— %
36 Miscellaneous Revenues	302,148	506,620	3,418,439	3,445,638	157,841	(95.4)%
38 Nonrevenues	—	20,000	—	—	—	n/a
Total	<u>\$ 2,212,285</u>	<u>\$ 1,923,227</u>	<u>\$ 5,794,235</u>	<u>\$ 5,822,690</u>	<u>\$ 2,826,125</u>	(51.5)%

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. In 2020, the City of Yakima is projecting to begin environmental remediation and construction of Bravo Company Boulevard. Project bids and contracts are expected to be executed in first quarter of 2020 with removal of landfill materials and related remediation at the time of street construction. A bond for construction is anticipated in first quarter of 2020. 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

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
701 Contracted Services	\$ 796,691	\$ 463,736	\$ 11,500,142	\$ 11,500,142	\$ 1,372,140	(88.1)%
801 Yakima County SIED (LIFT)	968,686	—	—	—	—	n/a
Total	1,765,377	463,736	11,500,142	11,500,142	1,372,140	(88.1)%
Revenues by Element						
31 Taxes	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	— %
36 Miscellaneous Revenues	—	—	—	—	29,300	n/a
39 Other Financing Sources	—	—	12,000,000	12,000,000	—	(100.0)%
Transfers In	285,000	—	—	—	—	n/a
Total	1,285,000	1,000,000	13,000,000	13,000,000	1,029,300	(92.1)%
Fund Balance						
Beginning Balance	2,174,502	1,694,125	2,230,389	2,230,389	3,730,247	67.2 %
Revenues less Expenditures	(480,377)	536,264	1,499,858	1,499,858	(342,840)	(122.9)%
Ending Balance	\$ 1,694,125	\$ 2,230,389	\$ 3,730,247	\$ 3,730,247	\$ 3,387,407	(9.2)%

EXPENDITURE SUMMARY BY TYPE

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 370	\$ 262	\$ 142	\$ 142	\$ 150	5.6 %
600 Capital Projects	796,321	454,245	11,500,000	11,500,000	1,000,000	(91.3)%
700 Debt Service - Principal	900,000	—	—	—	—	n/a
800 Debt Service - Interest	68,686	9,229	—	—	—	n/a
Transfers	—	—	—	—	371,990	n/a
Total Expenditures	\$ 1,765,377	\$ 463,736	\$ 11,500,142	\$ 11,500,142	\$ 1,372,140	(88.1)%

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, however, these costs will likely not be incurred until some time in 2020.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
701 Contracted Services						
400 Professional Services & Charges						
41 Professional Services	\$ 228	\$ 117	\$ —	\$ —	\$ —	n/a
44 Taxes & Assessments	142	145	142	142	150	5.6 %
Total	370	262	142	142	150	5.6 %
600 Capital Outlay						
65 Construction Projects	796,321	454,245	11,500,000	11,500,000	1,000,000	(91.3)%
800 Debt Service Int/Other	—	9,229	—	—	—	n/a
Transfers Out	—	—	—	—	371,990	n/a
Total Expenditures	\$ 796,691	\$ 463,736	\$ 11,500,142	\$ 11,500,142	\$ 1,372,140	(88.1)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
801 Yakima County SIED (LIFT)						
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. There is also an allocation of investment interest.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 2,174,502	\$ 1,694,125	\$ 2,230,389	\$ 2,230,389	\$ 3,730,247	67.2 %
31 Taxes	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	— %
36 Miscellaneous Revenues	—	—	—	—	29,300	n/a
39 Other Financing Sources	—	—	12,000,000	12,000,000	—	(100.0)%
Transfers In	285,000	—	—	—	—	n/a
Total	\$ 3,459,502	\$ 2,694,125	\$ 15,230,389	\$ 15,230,389	\$ 4,759,547	(68.7)%



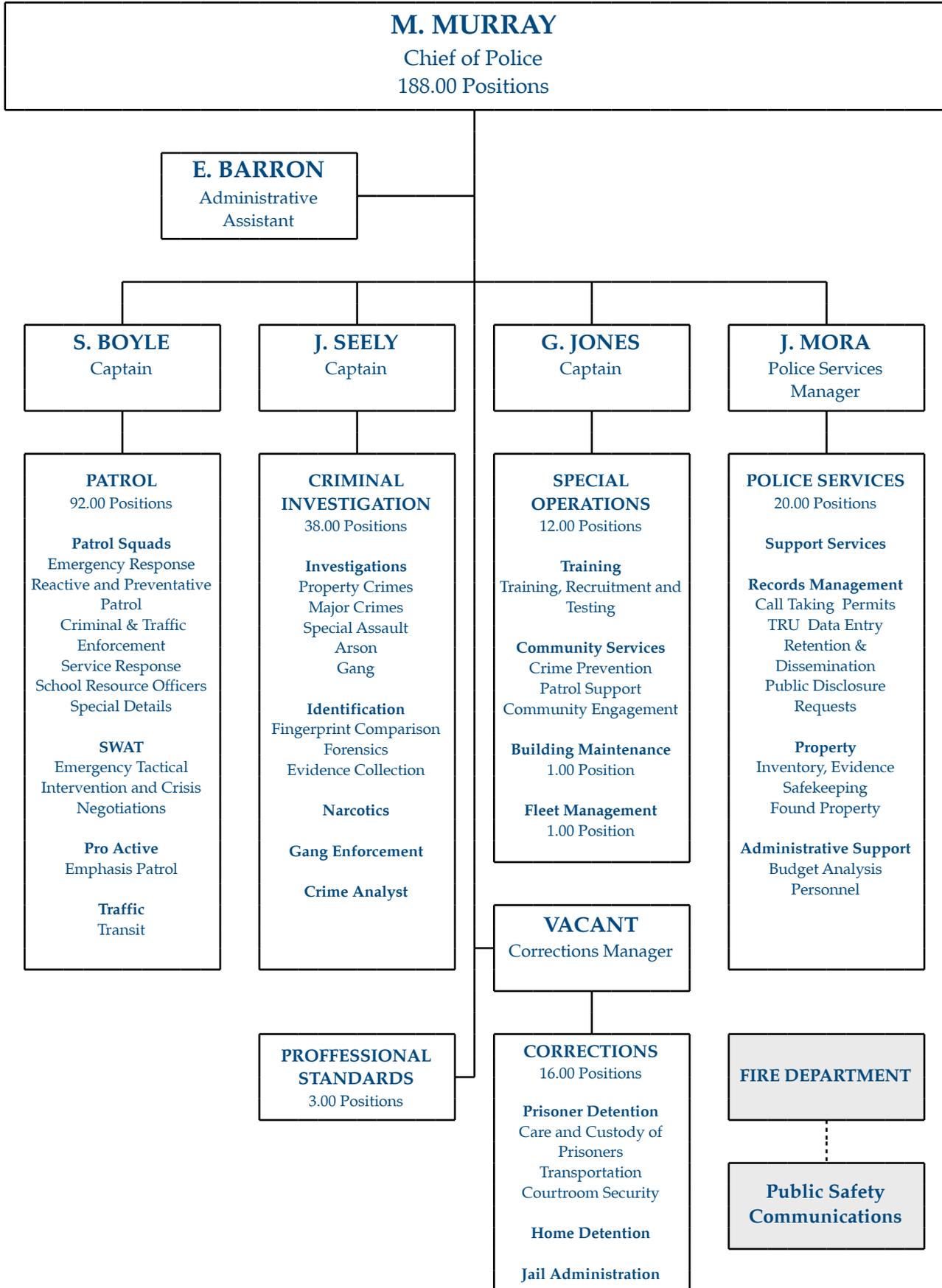
POLICE

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

* General Fund Department

POLICE

Organizational Chart as of January 1, 2020



POLICE - 310
GENERAL FUND

Police Chief

Matthew Murray

DEFINITION

The Police Department maintains public order and controls 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.

In 2020, funding was approved for cell phones for officers to carry to improve effectiveness, efficiency, and engagement with community members; the replacement of one FTE with up to 4 part-time "Community Response Officers" is budgeted.

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

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Investigation				
Part I Crimes Against Property Cleared	861	800	742	764
Part I Crimes Against Persons Cleared	441	344	384	396
Preventative Patrol				
Service Requests Received	100,029	92,137	86,012	88,592
Traffic Accidents Reported	2,161	1,946	1,842	1,897
Officers Per 1,000 Population	1.6	1.6	1.5	1.5
UCR Part I Arrests	1,101	979	982	1,011
All Other Arrests (except Traffic)	2,730	2,378	2,110	2,173
Traffic Violations Cited	16,237	13,355	13,154	13,549
Police Support Services				
Commissioned Police Officers	148	148	144	143
Case Numbered Events Processed	56,976	53,083	49,524	51,010
Infraction Citations Processed	15,104	12,464	12,278	12,646
Property Received	8,867	6,728	5,892	5,302
Property Disposed	11,959	5,974	2,532	3,798
Events Requiring Services	56,976	53,083	49,524	51,010
Detention Services				
Average Cost Per Prisoner Per Day (Yakima County DOC) ⁽¹⁾	\$70.77	\$78.44	\$85.80	\$91.18
Electronic Home Monitoring Avg. Cost Per Monitored Individual Per Day - Basic Monitoring	\$3.36	\$3.36	\$3.36	\$3.36
Electronic Home Monitoring Avg. Cost Per Monitored Individual Per Day - Alcohol Monitoring	\$6.00	\$6.00	\$6.00	\$6.00

- (1) The increased cost per day from 2019 to 2020 is based on the current contract. Staff is actively exploring other options to reduce prisoner housing costs in 2020.

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	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⁾⁽²⁾	115.00	115.00	99.00	99.00
6121	Police Officer (Transit) ⁽³⁾	1.00	1.00	1.00	1.00
6122	Police Officer (Lateral) ⁽¹⁾	5.00	5.00	17.00	17.00
6124	Police Sergeant ⁽⁴⁾	17.00	17.00	17.00	16.00
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
n/a	Corrections Manager ⁽⁴⁾	0.00	0.00	0.00	1.00
6235	Corrections Administrative Specialist ⁽⁵⁾	1.00	1.00	1.00	2.00
6241	Police Information Specialist ⁽²⁾	1.00	1.00	0.00	0.00
6252	Police Services Specialist I ⁽²⁾⁽⁶⁾	13.00	13.00	9.00	8.00
6253	Police Services Specialist II ⁽²⁾	4.00	4.00	7.00	7.00
6256	Police Services Lead ⁽⁵⁾⁽⁷⁾	4.00	4.00	2.00	1.00
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 ⁽⁶⁾	0.00	0.00	2.00	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	189.00	188.00
Commissioned Personnel		148.00	148.00	144.00	143.00

- (1) Police Officer and Police Officer (Lateral) positions are interchangeable.
- (2) 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.
- (3) One Police Officer is funded by Transit (462).
- (4) In 2020, one Police Sergeant position will be replaced with one Corrections Manager position due to a reorganization.
- (5) A Corrections Administrative Specialist was added and one Police Services Lead was deleted due to a reorganization mid-year 2019.
- (6) One Police Services Specialist I was deleted due to the outsourcing of transcription services.
- (7) Two Police Services Lead positions were upgraded to Polices Service Supervisor positions mid-year 2018.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
301 Police Operations	\$ 833,369	\$ 971,396	\$ 1,365,155	\$ 1,350,155	\$ 1,425,335	5.6 %
305 Detention - Care/Cust Prisoners	1,987,030	2,117,272	1,725,265	1,725,265	2,046,183	18.6 %
306 Detention - Monitoring Prisoners	60,379	48,095	46,000	46,000	46,000	— %
312 Investigations	4,798,117	4,120,870	4,350,820	4,150,819	4,090,200	(1.5)%
313 Preventative Patrol	13,740,302	14,520,406	14,870,488	14,747,488	15,453,160	4.8 %
314 Police Support Services	1,605,483	1,613,320	1,758,291	1,894,889	1,569,578	(17.2)%
316 Fruitvale Facility	6,133	5,902	9,214	9,214	9,184	(0.3)%
317 Special Operations	812,886	834,965	1,614,902	1,514,173	1,442,448	(4.7)%
318 Law & Justice Facility	485,195	476,575	463,967	463,967	482,505	4.0 %
319 Administration	3,410,439	3,746,204	3,521,655	3,454,655	3,981,711	15.3 %
871 Police Fleet Debt Service	789,037	789,037	789,037	789,037	—	(100.0)%
Total	\$ 28,528,370	\$ 29,244,042	\$ 30,514,794	\$ 30,145,662	\$ 30,546,304	1.3 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 17,183,086	\$ 17,247,251	\$ 18,092,799	\$ 17,529,667	\$ 18,429,834	5.1 %
200 Personnel Benefits	5,234,513	5,377,704	5,826,787	5,836,787	6,081,984	4.2 %
Sub-Total Salaries & Benefits	22,417,599	22,624,955	23,919,586	23,366,454	24,511,818	4.9 %
300 Operating Supplies	729,439	684,381	775,100	750,333	775,100	3.3 %
400 Professional Services & Charges	2,638,876	3,014,646	5,031,072	5,239,839	5,259,387	0.4 %
500 Intergovernmental ⁽¹⁾	1,953,419	2,131,023	—	—	—	n/a
700 Debt Service - Principal	699,937	732,241	769,792	769,792	—	(100.0)%
800 Debt Service - Interest	89,100	56,796	19,245	19,245	—	(100.0)%
Total Expenditures	\$ 28,528,370	\$ 29,244,042	\$ 30,514,795	\$ 30,145,663	\$ 30,546,305	1.3 %

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

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. 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
301/5 Police Ops / Det (0.3% CJ Tax)						
100 Salaries & Wages						
11 Salaries & Wages	\$ 579,804	\$ 551,810	\$ 570,816	\$ 555,816	\$ 562,009	1.1%
12 Overtime	37,889	44,016	40,000	40,000	40,000	—%
13 Special Pay	30,835	23,854	23,361	23,361	25,000	7.0%
14 Retire/Term Cashout	2,495	12,948	4,000	4,000	4,000	—%
Total	651,023	632,628	638,177	623,177	631,009	1.3%
200 Benefits	161,290	204,315	186,180	186,180	194,985	4.7%
300 Operating Supplies						
31 Office & Oper Supplies	—	—	5,000	5,000	5,000	—%
32 Fuel	—	60,584	60,000	60,000	60,000	—%
35 Small Tools & Equip	3,171	6,221	5,000	2,233	5,000	123.9%
Total	3,171	66,805	70,000	67,233	70,000	4.1%
400 Professional Services & Charges						
41 Professional Services	17,604	13,688	20,798	20,798	23,341	12.2%
43 Trans & Training	281	53,959	50,000	2,767	50,000	n/a
49 Miscellaneous	—	—	400,000	450,000	456,000	1.3%
Total	17,885	67,647	470,798	473,565	529,341	11.8%
500 Intergovernmental Services ⁽¹⁾						
51 Intergov't Prof Services	400,000	477,243	—	—	—	n/a
Total Expenditures	\$ 1,233,369	\$ 1,448,638	\$ 1,365,155	\$ 1,350,155	\$ 1,425,335	5.6%

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

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.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
305 Detention Care/Cust of Prisoners	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 800,410	\$ 856,473	\$ 887,279	\$ 887,279	\$ 1,112,000	25.3%
12 Overtime	93,273	70,120	90,000	90,000	90,000	—%
13 Special Pay	45,298	38,966	48,709	48,709	50,437	3.5%
14 Retire/Term Cashout	6,216	11,840	6,500	6,500	6,500	—%
Total	945,197	977,399	1,032,488	1,032,488	1,258,937	21.9%
200 Benefits	411,792	425,252	448,278	448,278	542,746	21.1%
300 Operating Supplies						
31 Office & Oper Supplies	131,167	125,831	150,500	150,500	150,500	—%
35 Small Tools & Equip	1,119	2,364	2,000	2,000	2,000	—%
Total	132,286	128,195	152,500	152,500	152,500	—%
400 Professional Services & Charges						
41 Professional Services	97,755	109,184	92,000	92,000	92,000	—%
Total Expenditures	<u>\$ 1,587,030</u>	<u>\$ 1,640,030</u>	<u>\$ 1,725,266</u>	<u>\$ 1,725,266</u>	<u>\$ 2,046,183</u>	18.6%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
306 Detention Monitoring Prisoners	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 58,514	\$ 47,180	\$ 45,000	\$ 45,000	\$ 45,000	—%
49 Miscellaneous	1,865	915	1,000	1,000	1,000	—%
Total Expenditures	<u>\$ 60,379</u>	<u>\$ 48,095</u>	<u>\$ 46,000</u>	<u>\$ 46,000</u>	<u>\$ 46,000</u>	—%

Investigations - 312

This function is responsible for the investigative functions of the Police Department, with emphasis on violent crime and crime against persons.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
312 Investigations	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 3,238,840	\$ 2,669,585	\$ 2,949,258	\$ 2,749,258	\$ 2,678,329	(2.6)%
12 Overtime	242,193	182,929	200,000	200,000	200,000	— %
13 Special Pay	212,950	180,710	184,425	184,425	164,246	(10.9)%
14 Retire/Term Cashout	58,627	166,473	34,000	34,000	34,000	— %
Total	3,752,610	3,199,697	3,367,683	3,167,683	3,076,575	(2.9)%
200 Benefits	1,003,731	917,327	974,137	974,137	929,626	(4.6)%
400 Professional Services & Charges						
41 Professional Services	—	948	7,000	7,000	82,000	n/a
45 Rentals & Leases	37,335	187	—	—	—	n/a
48 Repairs & Maintenance	4,440	2,710	2,000	2,000	2,000	— %
Total	41,775	3,845	9,000	9,000	84,000	833.3 %
Total Expenditures	\$ 4,798,116	\$ 4,120,869	\$ 4,350,820	\$ 4,150,820	\$ 4,090,201	(1.5)%

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.

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.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
313 Preventative Patrol	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 8,387,556	\$ 8,605,922	\$ 9,158,763	\$ 9,019,763	\$ 9,482,321	5.1 %
12 Overtime	596,169	781,713	600,000	600,000	600,000	— %
13 Special Pay	351,965	346,538	368,521	368,521	405,061	9.9 %
14 Retire/Term Cashout	253,101	300,454	38,000	38,000	38,000	— %
Total	9,588,791	10,034,627	10,165,284	10,026,284	10,525,382	5.0 %
200 Benefits	2,836,356	2,958,293	3,158,726	3,158,726	3,381,300	7.0 %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
313 Preventative Patrol	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	65	—	200	200	200	— %
32 Fuel	325,848	270,552	230,000	230,000	230,000	— %
35 Small Tools & Equip	42,371	36,890	96,400	96,400	96,400	— %
Total	368,284	307,442	326,600	326,600	326,600	— %
400 Professional Services & Charges						
41 Professional Services	690,397	1,000,346	1,004,878	1,020,878	1,004,878	(1.6)%
48 Repairs & Maintenance	256,474	219,698	215,000	215,000	215,000	— %
Total	946,871	1,220,044	1,219,878	1,235,878	1,219,878	(1.3)%
Total Expenditures	\$ 13,740,302	\$ 14,520,406	\$ 14,870,488	\$ 14,747,488	\$ 15,453,160	4.8 %

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 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
314 Police Support Services	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,064,374	\$ 1,035,556	\$ 1,161,083	\$ 1,077,681	\$ 1,055,192	(2.1)%
12 Overtime	16,994	53,370	25,000	50,000	25,000	(50.0)%
13 Special Pay	27,734	12,021	12,356	12,356	10,540	(14.7)%
14 Retire/Term Cashout	3,544	8,968	5,500	5,500	5,500	— %
Total	1,112,646	1,109,915	1,203,939	1,145,537	1,096,232	(4.3)%
200 Benefits	481,855	490,715	532,196	532,197	451,190	(15.2)%
300 Operating Supplies						
31 Office & Oper Supplies	—	—	1,000	1,000	1,000	— %
35 Small Tools & Equip	3,537	8,469	8,000	8,000	8,000	— %
Total	3,537	8,469	9,000	9,000	9,000	— %
400 Professional Services & Charges						
41 Professional Services	—	—	—	195,000	—	(100.0)%
45 Rentals & Leases	4,500	—	10,656	10,656	10,656	— %
48 Repairs & Maintenance	2,944	4,221	2,500	2,500	2,500	— %
Total	7,444	4,221	13,156	208,156	13,156	(93.7)%
Total Expenditures	\$ 1,605,482	\$ 1,613,320	\$ 1,758,291	\$ 1,894,890	\$ 1,569,578	(17.2)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
316 Fruitvale Facility	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
42 Communications	\$ 1,355	\$ 1,469	\$ 1,434	\$ 1,434	\$ 1,434	— %
47 Public Utility Services	4,777	4,434	7,780	7,780	7,750	(0.4)%
Total Expenditures	\$ 6,132	\$ 5,903	\$ 9,214	\$ 9,214	\$ 9,184	(0.3)%

Special Operations - 317

This unit oversees the Community Services, Crime Free Rental Housing program, Nuisance Property Abatement, and the Training Division. This division organizes 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 also responds 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
317 Special Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 578,591	\$ 596,977	\$ 1,186,168	\$ 1,085,438	\$ 1,059,597	(2.4)%
12 Overtime	11,847	15,359	6,000	6,000	6,000	— %
13 Special Pay	16,512	11,708	24,016	24,016	17,620	(26.6)%
14 Retire/Term Cashout	14,357	6,684	3,000	3,000	3,000	— %
Total	621,307	630,728	1,219,184	1,118,454	1,086,217	(2.9)%
200 Benefits	174,384	196,518	377,719	377,719	338,231	(10.5)%
300 Operating Supplies						
31 Office & Oper Supplies	579	623	1,000	—	1,000	n/a
35 Small Tools & Equip	1,320	—	1,000	—	1,000	n/a
Total	1,899	623	2,000	—	2,000	n/a
400 Professional Services & Charges						
41 Professional Services	15,296	7,095	16,000	18,000	16,000	(11.1)%
Total Expenditures	\$ 812,886	\$ 834,964	\$ 1,614,903	\$ 1,514,173	\$ 1,442,448	(4.7)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
318 Law & Justice Facility	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 70,113	\$ 73,983	\$ 75,235	\$ 75,235	\$ 91,649	21.8 %
12 Overtime	8,387	7,428	8,000	8,000	8,000	— %
13 Special Pay	883	868	890	890	890	— %
14 Retire/Term Cashout	2,317	2,007	2,000	2,000	2,000	— %
Total	81,700	84,286	86,125	86,125	102,539	19.1 %
200 Benefits	35,359	36,992	37,181	37,181	39,305	5.7 %
300 Operating Supplies						
31 Office & Oper Supplies	51,630	54,861	60,000	40,000	60,000	50.0 %
400 Professional Services & Charges						
41 Professional Services	52,688	53,025	50,000	50,000	50,000	— %
47 Public Utility Services	184,327	173,542	165,661	165,661	165,661	— %
48 Repairs & Maintenance	79,491	73,870	65,000	85,000	65,000	(23.5)%
Total	316,506	300,437	280,661	300,661	280,661	(6.7)%
Total Expenditures	\$ 485,195	\$ 476,576	\$ 463,967	\$ 463,967	\$ 482,505	4.0 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
319 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 411,917	\$ 401,726	\$ 376,400	\$ 326,400	\$ 647,803	98.5 %
12 Overtime	2,194	1,899	2,000	2,000	2,000	— %
13 Special Pay	1,844	84,596	1,520	1,520	3,140	106.6 %
14 Retire/Term Cashout	13,855	89,748	—	—	—	n/a
Total	429,810	577,969	379,920	329,920	652,943	97.9 %
200 Benefits	129,746	148,292	112,370	122,370	204,600	67.2 %
300 Operating Supplies						
31 Office & Oper Supplies	138,087	105,373	120,000	120,000	120,000	— %
35 Small Tools & Equip	30,545	12,614	35,000	35,000	35,000	— %
Total	168,632	117,987	155,000	155,000	155,000	— %
400 Professional Services & Charges						
41 Professional Services	708,684	834,722	731,859	894,359	828,662	(7.3)%
42 Communications	182,696	189,527	181,312	186,812	235,312	26.0 %
43 Trans & Training	98,198	89,844	36,000	41,000	36,000	(12.2)%
44 Taxes & Assessments	—	2,606	—	—	—	n/a
47 Public Utility Services	4,444	4,550	4,444	4,000	4,444	11.1 %
48 Repairs & Maintenance	1,322	1,810	1,000	1,000	1,000	— %
49 Miscellaneous	133,489	125,117	1,919,750	1,720,194	1,863,750	8.3 %
Total	1,128,833	1,248,176	2,874,365	2,847,365	2,969,168	4.3 %
500 Intergovernmental Services						
51 Intergov't Prof Services	1,553,419	1,653,780	—	—	—	n/a
Total Expenditures	\$ 3,410,440	\$ 3,746,204	\$ 3,521,655	\$ 3,454,655	\$ 3,981,711	15.3 %

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

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 required this level of debt service through 2019. The debt matured in 2019.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
871 Police Fleet Debt Service	Actual	Actual	Budget	Year-End	Budget	to Proj
700 Debt Services Principal	\$ 699,937	\$ 732,241	\$ 769,792	\$ 769,792	\$ —	(100.0)%
800 Debt Service Int/Other	89,100	56,796	19,245	19,245	—	(100.0)%
Total Expenditures	\$ 789,037	\$ 789,037	\$ 789,037	\$ 789,037	\$ —	(100.0)%

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
31 Taxes	\$ 987,543	\$ 967,219	\$ 1,050,690	\$ 1,056,214	\$ 1,053,000	(0.3)%
32 Licenses & Permits	29,049	29,055	30,000	30,000	30,000	— %
33 Intergovernmental	755,174	920,638	931,199	956,951	947,954	(0.9)%
34 Chrgrs f/Goods & Svcs	234,286	171,672	198,560	220,156	220,500	0.2 %
35 Non-Court Fines & Forf	2,112,308	1,755,518	1,939,817	1,675,627	1,812,000	8.1 %
36 Miscellaneous Revenues	592	696	500	500	500	— %
Total	<u>\$ 4,118,952</u>	<u>\$ 3,844,798</u>	<u>\$ 4,150,766</u>	<u>\$ 3,939,448</u>	<u>\$ 4,063,954</u>	3.2 %

POLICE GRANTS - 152*Police Chief**Matthew Murray***DEFINITION**

This fund accounts for Police Grants. Grant funded activities are restricted for specific purposes and therefore segregated from the General Fund. Revenue generated by seizures of property and cash from drug-related cases and associated expenditures are included in this fund.

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

AUTHORIZED PERSONNEL

Police Grants fund 1.0 FTE in Legal (017).

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditures by Function						
152 Prosecution	\$ 154,420	\$ 167,315	\$ 173,018	\$ 172,518	\$ 179,264	3.9 %
309 NARC Investigation	161,980	175,623	220,900	220,900	220,900	— %
310 GET Unit	—	—	12,000	12,000	—	(100.0)%
317 Special Operations	—	—	60,000	60,000	15,000	(75.0)%
341 Communications Operations	10,000	12,000	12,000	12,000	12,000	— %
Total	326,400	354,938	477,918	477,418	427,164	(10.5)%
Revenues by Element						
33 Intergovernmental	60,279	425,260	160,000	159,046	100,000	(37.1)%
34 Chrgs f/Goods & Svcs	79,373	31,261	80,000	80,000	80,000	— %
36 Miscellaneous Revenues	372,253	210,994	250,000	269,000	250,000	(7.1)%
Total	511,905	667,515	490,000	508,046	430,000	(15.4)%
Fund Balance						
Beginning Balance	687,560	873,065	1,185,643	1,185,643	1,216,271	2.6 %
Revenues less Expenditures	185,505	312,577	12,082	30,628	2,836	(90.7)%
Ending Balance	\$ 873,065	\$ 1,185,642	\$ 1,197,725	\$ 1,216,271	\$ 1,219,107	0.2 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 205,682	\$ 176,005	\$ 286,155	\$ 286,155	\$ 246,500	(13.9)%
200 Personnel Benefits	33,782	37,242	38,832	38,832	39,734	2.3 %
Sub-Total Salaries & Benefits	239,464	213,247	324,987	324,987	286,234	(11.9)%
300 Operating Supplies	7,915	8,401	21,400	21,400	21,400	— %
400 Professional Services & Charges	79,020	133,290	131,531	131,031	119,531	(8.8)%
Total Expenditures	\$ 326,399	\$ 354,938	\$ 477,918	\$ 477,418	\$ 427,165	(10.5)%

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 112,473	\$ 121,103	\$ 126,155	\$ 126,155	\$ 131,500	4.2%
14 Retire/Term Cashout	4,500	4,722	—	—	—	n/a
Total	116,973	125,825	126,155	126,155	131,500	4.2%
200 Benefits	33,782	37,242	38,832	38,832	39,734	2.3%
300 Operating Supplies						
31 Office & Oper Supplies	209	192	500	500	500	—%
400 Professional Services & Charges						
41 Professional Services	—	129	—	—	—	n/a
42 Communications	1,157	1,203	3,181	2,681	3,181	18.6%
43 Trans & Training	843	732	1,100	1,100	1,100	—%
49 Miscellaneous	1,456	1,991	3,250	3,250	3,250	—%
Total	3,456	4,055	7,531	7,031	7,531	7.1%
Total Expenditures	\$ 154,420	\$ 167,314	\$ 173,018	\$ 172,518	\$ 179,265	3.9%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
309 NARC Investigation						
100 Salaries & Wages						
12 Overtime	\$ 88,709	\$ 50,180	\$ 100,000	\$ 100,000	\$ 100,000	—%
300 Operating Supplies						
31 Office & Oper Supplies	281	—	14,400	14,400	14,400	—%
32 Fuel	7,425	8,209	6,500	6,500	6,500	—%
Total	7,706	8,209	20,900	20,900	20,900	—%
400 Professional Services & Charges						
41 Professional Services	65,564	117,235	100,000	100,000	100,000	—%
Total Expenditures	\$ 161,979	\$ 175,624	\$ 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
310 GET Unit						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ —	\$ 12,000	\$ 12,000	\$ —	(100.0)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
317 Special Operations						
100 Salaries & Wages						
12 Overtime	\$ —	\$ —	\$ 60,000	\$ 60,000	\$ 15,000	(75.0)%

Communications Operations - 341

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
341 Communications Operations						
400 Professional Services & Charges						
41 Professional Services	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	—%

Revenue

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

Revenue	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 687,560	\$ 873,065	\$ 1,185,643	\$ 1,185,643	\$ 1,216,271	2.6 %
33 Intergovernmental	60,279	425,260	160,000	159,046	100,000	(37.1)%
34 Chrgs f/Goods & Svcs	79,373	31,261	80,000	80,000	80,000	— %
36 Miscellaneous Revenues	372,253	210,994	250,000	269,000	250,000	(7.1)%
Total	\$ 1,199,465	\$ 1,540,580	\$ 1,675,643	\$ 1,693,689	\$ 1,646,271	(2.8)%

LAW & JUSTICE CAPITAL - 333*Police Chief**Matthew Murray***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): 301, 311 & 319.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
301 Police Operations	\$ 638,550	\$ 588,312	\$ 606,000	\$ 599,604	\$ 340,000	(43.3)%
311 Crime Prevention	11,333	10,515	—	—	—	n/a
319 Administration	173,211	30,410	30,000	36,396	30,000	(17.6)%
Total	823,094	629,237	636,000	636,000	370,000	(41.8)%
Revenues by Element						
31 Taxes	261,319	224,093	376,200	376,200	313,517	(16.7)%
33 Intergovernmental	—	12,667	—	—	—	n/a
36 Miscellaneous Revenues	25,361	250	250	500	—	(100.0)%
39 Other Financing Sources	17,725	32,385	76,000	66,059	85,000	28.7 %
Transfers In	214,426	327,134	200,000	200,000	217,134	8.6 %
Total	518,831	596,529	652,450	642,759	615,651	(4.2)%
Fund Balance						
Beginning Balance	781,394	477,133	444,425	444,425	451,184	1.5 %
Revenues less Expenditures	(304,263)	(32,708)	16,450	6,759	245,651	n/a
Ending Balance	\$ 477,131	\$ 444,425	\$ 460,875	\$ 451,184	\$ 696,835	54.4 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
300 Operating Supplies	\$ 228,387	\$ 172,217	\$ 265,000	\$ 258,604	\$ 265,000	2.5 %
400 Professional Services & Charges	60,947	30,410	30,000	36,396	30,000	(17.6)%
600 Capital Projects	533,759	426,610	341,000	341,000	75,000	(78.0)%
Total Expenditures	\$ 823,093	\$ 629,237	\$ 636,000	\$ 636,000	\$ 370,000	(41.8)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
156/301 Criminal Justice Sales Tax 0.3%						
300 Operating Supplies						
35 Small Tools & Equip	\$ 153,808	\$ 107,989	\$ 120,000	\$ 120,000	\$ 120,000	—%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
301 Police Operations						
300 Operating Supplies						
35 Small Tools & Equip	\$ 63,246	\$ 53,712	\$ 145,000	\$ 138,604	\$ 145,000	4.6 %
400 Professional Services & Charges						
48 Repairs & Maintenance	5,723	—	—	—	—	n/a
600 Capital Outlay						
64 Machinery & Equipment	415,773	426,610	341,000	341,000	75,000	(78.0)%
Total Expenditures	<u>\$ 484,742</u>	<u>\$ 480,322</u>	<u>\$ 486,000</u>	<u>\$ 479,604</u>	<u>\$ 220,000</u>	(54.1)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
311 Crime Prevention						
300 Operating Supplies						
35 Small Tools & Equip	\$ 11,333	\$ 10,515	\$ —	\$ —	\$ —	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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
319 Administration						
400 Professional Services & Charges						
41 Professional Services	\$ 55,225	\$ 30,410	\$ 30,000	\$ 36,396	\$ 30,000	(17.6)%
600 Capital Outlay						
65 Construction Projects	117,986	—	—	—	—	n/a
Total Expenditures	<u>\$ 173,211</u>	<u>\$ 30,410</u>	<u>\$ 30,000</u>	<u>\$ 36,396</u>	<u>\$ 30,000</u>	(17.6)%

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 781,394	\$ 477,133	\$ 444,425	\$ 444,425	\$ 451,184	1.5 %
31 Taxes	261,319	224,093	376,200	376,200	313,517	(16.7)%
33 Intergovernmental	—	12,667	—	—	—	n/a
36 Miscellaneous Revenues	25,361	250	250	500	—	(100.0)%
39 Other Financing Sources	17,725	32,385	76,000	66,059	85,000	28.7 %
Transfers In	214,426	327,134	200,000	200,000	217,134	8.6 %
Total	\$ 1,300,225	\$ 1,073,662	\$ 1,096,875	\$ 1,087,184	\$ 1,066,835	(1.9)%

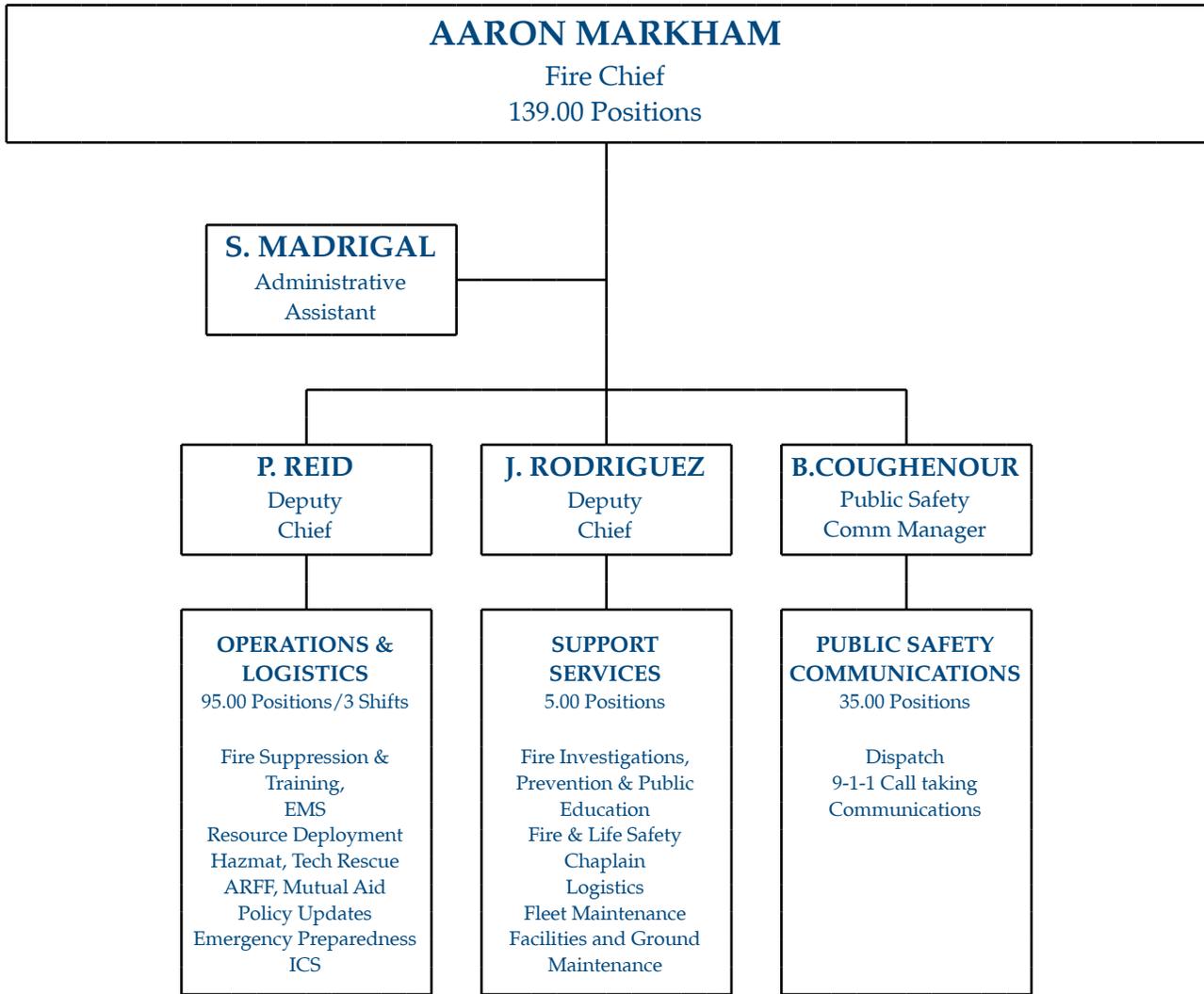
FIRE

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

* General Fund Department

FIRE

Organizational Chart as of January 1, 2020



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.

New fee schedules were adopted into the 2020 budget for fire inspections, inspection report filing and special events, and a second tier hazardous materials fee was added.

Function(s): 321, 322, 323, 325, 329, 331, 337, 829, 869, 870 & 882.

PERFORMANCE STATISTICS

Auxiliary	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Fire	453	591	446	522
Rupture/Explosions	12	6	14	9
Hazardous Condition	195	150	152	170
Service Call	967	1,021	1,022	1,020
Good Intent (response to report of fire/other hazardous conditions)	1,161	1,341	1,292	1,250
False Call	602	555	624	580
Other (miscellaneous request for service)	30	24	20	25
EMS/Rescue	6,270	6,375	6,382	6,400
Total	9,690	10,063	9,952	9,976

AUTHORIZED PERSONNEL

Class Code	Position Title	2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 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	66.00	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	0.00	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 ⁽³⁾	1.00	1.00	0.00	0.00

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
6701	Emergency Management Specialist ⁽³⁾	1.00	0.00	0.00	0.00
8225	Fire Mechanic I ⁽⁴⁾	0.00	1.00	1.00	1.00
8230	Fire Mechanic II ⁽⁴⁾	2.00	1.00	1.00	1.00
16101	Administrative Assistant to Fire	1.00	1.00	1.00	1.00
Total Personnel ⁽⁵⁾		104.00	103.00	104.00	104.00

- (1) 3 Firefighters were added mid-year 2018 due to the acquisition of a grant (AFG).
- (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) The Maintenance Mechanic classification changed to Fire Mechanic I and Fire Mechanic II in 2018 due to a reorganization.
- (5) 9.00 FTE's are funded by Emergency Services (150).

BUDGET SUMMARY

Expenditures by Function	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
321 Reserves	\$ 38,933	\$ 10,768	\$ —	\$ —	\$ —	n/a
322 Fire Suppression	11,323,145	12,271,156	12,805,761	13,035,541	13,543,123	3.9 %
323 Investigations	248,204	283,809	301,360	299,909	331,933	10.7 %
325 Training	274,983	332,711	65,500	52,000	67,500	29.8 %
329 Administration	893,097	791,204	768,555	760,555	871,912	14.6 %
331 Suppression Facilities	250,774	295,577	309,803	304,803	318,188	4.4 %
337 Emergency Preparedness	210,799	92,961	93,000	86,655	86,900	0.3 %
829 Fire Truck Debt Service	69,959	69,959	69,959	69,959	69,959	— %
869 Fire Apparatus Debt Service	39,216	39,216	39,216	39,216	39,216	— %
870 Fire SCBA Debt Service	86,898	86,898	86,898	86,898	—	(100.0)%
882 Fire Aerial & Pump Debt Service	—	128,858	153,445	153,445	153,309	(0.1)%
Total	\$ 13,436,008	\$ 14,274,259	\$ 14,540,052	\$ 14,735,536	\$ 15,328,731	4.0 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 9,243,025	\$ 9,885,391	\$ 9,882,923	\$ 10,073,823	\$ 10,599,052	5.2 %
200 Personnel Benefits	2,665,127	2,848,931	3,170,407	3,159,307	3,223,161	2.0 %
Sub-Total Salaries & Benefits	11,908,152	12,734,322	13,053,330	13,233,130	13,822,213	4.5 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies	363,209	300,586	258,400	270,400	287,200	6.2 %
400 Professional Services & Charges	968,574	1,043,278	1,032,248	1,035,933	1,110,143	7.2 %
700 Debt Service - Principal	165,228	252,083	289,527	289,527	214,378	(26.0)%
800 Debt Service - Interest	30,845	72,847	59,991	59,991	48,105	(19.8)%
Total Expenditures	\$ 13,436,008	\$ 14,403,116	\$ 14,693,496	\$ 14,888,981	\$ 15,482,039	4.0 %

EXPLANATORY NARRATIVE

The Department provides service in a wide variety of areas such as Fire Suppression, Public Fire Prevention Education, Injury Prevention Education, Hazardous Materials Response, Basic Life Support Emergency Medical Response, Disaster Planning, Aircraft Fire and Rescue Response, Cave-in/Building Collapse Rescue, Fire Investigation, Confined Space Rescue, High and Low Angle Rescue, Incident Command, and involvement in Community Projects. The General Fund budget represents a fiscally responsible approach to achieving and maintaining a level of response and incident mitigation capability that is consistent with the needs of the community.

Firefighters agreed to a four-year contract settlement in February of 2019, which allows for a cost of living increase each year of the four-year contractual bargaining agreement. The new contract is for the years 2018-2021. It was ratified by both parties and executed on February 20th, 2019.

Reserves - 321

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

321 Reserves	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 8,697	\$ 8,152	\$ —	\$ —	\$ —	n/a
200 Benefits	29,675	2,232	—	—	—	n/a
300 Operating Supplies						
35 Small Tools & Equip	541	—	—	—	—	n/a
400 Professional Services & Charges						
49 Miscellaneous	20	384	—	—	—	n/a
Total Expenditures	\$ 38,933	\$ 10,768	\$ —	\$ —	\$ —	n/a

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 pay which include differentials for Self-Contained Breathing Apparatus (SCBA) repair technicians, Technical Rescue Team members, Shift Fire Investigators, Aircraft Rescue and Fire Fighting (ARFF) and Hazard Materials Technicians; as well as employees that receive a bilingual Spanish incentive.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
322 Fire Suppression						
100 Salaries & Wages						
11 Salaries & Wages	\$ 7,196,619	\$ 7,721,395	\$ 8,122,653	\$ 8,122,653	\$ 8,621,594	6.1 %
12 Overtime	489,852	711,067	548,600	742,000	650,000	(12.4)%
13 Special Pay	103,628	100,382	113,544	113,544	117,954	3.9 %
14 Retire/Term Cashout	416,280	356,516	320,000	320,000	360,000	12.5 %
Total	8,206,379	8,889,360	9,104,797	9,298,197	9,749,548	4.9 %
200 Benefits	2,325,354	2,502,237	2,898,569	2,889,469	2,933,581	1.5 %
300 Operating Supplies						
31 Office & Oper Supplies	140,516	138,740	114,000	129,000	124,000	(3.9)%
32 Fuel	58,640	75,799	55,000	70,000	76,000	8.6 %
35 Small Tools & Equip	60,612	55,416	49,700	44,900	49,700	10.7 %
Total	259,768	269,955	218,700	243,900	249,700	2.4 %
400 Professional Services & Charges						
41 Professional Services	385,310	453,211	447,728	448,013	453,828	1.3 %
42 Communications	21,426	22,686	16,500	16,500	16,500	— %
44 Taxes & Assessments	—	—	100	100	100	— %
45 Rentals & Leases	3,193	1,622	1,500	995	1,500	50.8 %
47 Public Utility Services	96,375	91,119	98,050	98,050	98,050	— %
48 Repairs & Maintenance	14,974	9,606	11,567	7,567	11,567	52.9 %
49 Miscellaneous	10,368	31,362	8,250	32,750	28,750	(12.2)%
Total	531,646	609,606	583,695	603,975	610,295	1.0 %
Total Expenditures	\$ 11,323,147	\$ 12,271,158	\$ 12,805,761	\$ 13,035,541	\$ 13,543,124	3.9 %

Investigation - 323

The Investigation function supports the activities of shift firefighters who serve in a dual role capacity as fire investigators to determine the cause and origin of fires. This also funds the Fire Inspectors who are tasked with conducting fire and life safety fire inspections in occupancies and at special events.

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
323 Investigation						
100 Salaries & Wages						
11 Salaries & Wages	\$ 157,661	\$ 181,663	\$ 189,028	\$ 189,028	\$ 210,303	11.3 %
12 Overtime	9,936	11,666	9,000	18,000	11,500	(36.1)%
13 Special Pay	2,347	1,786	3,765	3,765	3,935	4.5 %
Total	169,944	195,115	201,793	210,793	225,738	7.1 %
200 Benefits	76,684	83,527	88,467	86,467	94,595	9.4 %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
323 Investigation	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	972	137	1,500	—	2,000	n/a
35 Small Tools & Equip	151	2,536	3,000	500	3,000	500.0 %
Total	1,123	2,673	4,500	500	5,000	900.0 %
400 Professional Services & Charges						
41 Professional Services	205	1,065	3,000	1,000	—	(100.0)%
42 Communications	148	87	300	300	300	— %
43 Trans & Training	—	—	2,500	—	3,000	n/a
49 Miscellaneous	100	1,342	800	850	3,300	288.2 %
Total	453	2,494	6,600	2,150	6,600	207.0 %
Total Expenditures	\$ 248,204	\$ 283,809	\$ 301,360	\$ 299,910	\$ 331,933	10.7 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
325 Training	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 121,431	\$ 164,391	\$ —	\$ —	\$ —	n/a
12 Overtime	27,014	27,576	—	—	—	n/a
13 Special Pay	410	497	—	—	—	n/a
14 Retire/Term Cashout	434	—	—	—	—	n/a
Total	149,289	192,464	—	—	—	n/a
200 Benefits	36,295	75,535	—	—	—	n/a
300 Operating Supplies						
31 Office & Oper Supplies	22,409	13,179	18,700	13,000	16,000	23.1%
35 Small Tools & Equip	4,956	1,623	4,500	1,000	4,500	350.0%
Total	27,365	14,802	23,200	14,000	20,500	46.4%
400 Professional Services & Charges						
41 Professional Services	22,507	23,271	25,000	15,000	20,000	33.3%
42 Communications	370	349	400	400	400	—%
43 Trans & Training	2,601	2,526	2,500	2,500	6,500	160.0%
49 Miscellaneous	36,555	23,765	14,400	20,100	20,100	—%
Total	62,033	49,911	42,300	38,000	47,000	23.7%
Total Expenditures	\$ 274,982	\$ 332,712	\$ 65,500	\$ 52,000	\$ 67,500	29.8%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
329 Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 437,449	\$ 327,693	\$ 410,569	\$ 395,569	\$ 449,125	13.5 %
12 Overtime	1,543	828	1,000	4,500	3,000	(33.3)%
14 Retire/Term Cashout	82,886	117,402	1,200	1,200	1,200	— %
Total	521,878	445,923	412,769	401,269	453,325	13.0 %
200 Benefits	122,467	112,402	114,409	114,409	124,515	8.8 %
300 Operating Supplies						
31 Office & Oper Supplies	10,743	5,128	4,000	4,000	4,000	— %
400 Professional Services & Charges						
41 Professional Services	185,445	186,526	198,927	196,927	246,822	25.3 %
42 Communications	28,572	25,738	27,400	26,400	27,400	3.8 %
43 Trans & Training	395	89	500	—	500	n/a
45 Rentals & Leases	3,310	3,310	3,000	600	3,000	400.0 %
48 Repairs & Maintenance	1,312	—	1,000	—	1,000	n/a
49 Miscellaneous	18,977	12,089	6,550	16,950	11,350	(33.0)%
Total	238,011	227,752	237,377	240,877	290,072	20.4 %
Total Expenditures	\$ 893,099	\$ 791,205	\$ 768,555	\$ 760,555	\$ 871,912	14.6 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
331 Suppression Facilities						
100 Salaries & Wages						
11 Salaries & Wages	\$ 88,338	\$ 150,434	\$ 158,065	\$ 158,065	\$ 164,942	4.4%
12 Overtime	2,835	2,012	3,000	3,000	3,000	—%
14 Retire/Term Cashout	2,471	1,931	2,500	2,500	2,500	—%
Total	93,644	154,377	163,565	163,565	170,442	4.2%
200 Benefits	48,328	72,999	68,962	68,962	70,470	2.2%
300 Operating Supplies						
31 Office & Oper Supplies	1,063	429	1,000	1,000	1,000	—%
35 Small Tools & Equip	15,813	7,598	7,000	7,000	7,000	—%
Total	16,876	8,027	8,000	8,000	8,000	—%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
331 Suppression Facilities	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
42 Communications	2,033	1,730	1,750	1,750	1,750	—%
47 Public Utility Services	13,614	12,798	17,301	17,301	17,301	—%
48 Repairs & Maintenance	76,129	45,645	50,000	45,000	50,000	11.1%
49 Miscellaneous	150	—	225	225	225	—%
Total	91,926	60,173	69,276	64,276	69,276	7.8%
Total Expenditures	\$ 250,774	\$ 295,576	\$ 309,803	\$ 304,803	\$ 318,188	4.4%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
337 Emergency Preparedness	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 78,581	\$ —	\$ —	\$ —	\$ —	n/a
12 Overtime	3,311	—	—	—	—	n/a
13 Special Pay	754	—	—	—	—	n/a
14 Retire/Term Cashout	10,549	—	—	—	—	n/a
Total	93,195	—	—	—	—	n/a
200 Benefits	26,325	—	—	—	—	n/a
300 Operating Supplies						
31 Office & Oper Supplies	1,995	—	—	—	—	n/a
32 Fuel	48	—	—	—	—	n/a
35 Small Tools & Equip	44,751	—	—	—	—	n/a
Total	46,794	—	—	—	—	n/a
400 Professional Services & Charges						
41 Professional Services	31,995	92,961	93,000	86,655	86,900	0.3%
43 Trans & Training	138	—	—	—	—	n/a
49 Miscellaneous	12,353	—	—	—	—	n/a
Total	44,486	92,961	93,000	86,655	86,900	0.3%
Total Expenditures	\$ 210,800	\$ 92,961	\$ 93,000	\$ 86,655	\$ 86,900	0.3%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
829 Fire Truck Debt Service	Actual	Actual	Budget	Year-End	Budget	to Proj
700 Debt Services Principal	\$ 59,801	\$ 62,193	\$ 64,681	\$ 64,681	\$ 67,268	4.0 %
800 Debt Service Int/Other	10,158	7,766	5,278	5,278	2,691	(49.0)%
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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
869 Fire Apparatus Debt Service						
700 Debt Services Principal	\$ 28,341	\$ 29,795	\$ 31,323	\$ 31,323	\$ 32,929	5.1 %
800 Debt Service Int/Other	10,874	9,421	7,893	7,893	6,287	(20.3)%
Total Expenditures	\$ 39,215	\$ 39,216	\$ 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
870 Fire SCBA Debt Service						
700 Debt Services Principal	\$ 77,086	\$ 80,643	\$ 84,779	\$ 84,779	\$ —	(100.0)%
800 Debt Service Int/Other	9,813	6,255	2,119	2,119	—	(100.0)%
Total Expenditures	\$ 86,899	\$ 86,898	\$ 86,898	\$ 86,898	\$ —	(100.0)%

Fire Aerial & Pump Apparatus Debt Service - 882

This function contains the debt service related to the purchase of one 2016 Rosenbauer fire engine and one 2016 Rosenbauer aerial platform.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
870 Fire Aerial & Pump Debt Svc						
700 Debt Services Principal	\$ —	\$ 79,452	\$ 108,745	\$ 108,745	\$ 114,182	5.0 %
800 Debt Service Int/Other	—	49,406	44,701	44,701	39,128	(12.5)%
Total Expenditures	\$ —	\$ 128,858	\$ 153,446	\$ 153,446	\$ 153,310	(0.1)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Dedicated Revenue						
33 Intergovernmental	\$ 189,106	\$ 137,203	\$ 173,066	\$ 173,066	\$ 173,066	—%
34 Chrgs f/Goods & Svcs	1,479,323	1,668,928	1,938,305	1,760,911	2,171,462	23.3%
Total	\$ 1,668,429	\$ 1,806,131	\$ 2,111,371	\$ 1,933,977	\$ 2,344,528	21.2%

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
322 Fire Suppression & EMS	\$ 1,142,057	\$ 1,156,830	\$ 1,102,087	\$ 1,073,087	\$ 1,221,279	13.8 %
327 Emergency Services	283,679	287,264	284,188	284,188	291,179	2.5 %
Total	1,425,736	1,444,094	1,386,275	1,357,275	1,512,458	11.4 %
Revenues by Element						
31 Taxes	—	—	1,411,259	1,407,691	1,538,732	9.3 %
33 Intergovernmental	1,384,865	1,346,854	1,250	3,769	1,250	(66.8)%
36 Miscellaneous Revenues	294	291	300	600	4,400	633.3 %
Total	1,385,159	1,347,145	1,412,809	1,412,060	1,544,382	9.4 %
Fund Balance						
Beginning Balance	146,939	106,362	9,414	9,414	64,199	582.0 %
Revenues less Expenditures	(40,577)	(96,949)	26,534	54,785	31,924	(41.7)%
Ending Balance	\$ 106,362	\$ 9,413	\$ 35,948	\$ 64,199	\$ 96,123	49.7 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 899,407	\$ 905,680	\$ 824,805	\$ 795,805	\$ 929,747	16.8%
200 Personnel Benefits	242,650	251,150	277,282	277,282	291,532	5.1%
Sub-Total Salaries & Benefits	1,142,057	1,156,830	1,102,087	1,073,087	1,221,279	13.8%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies	41,912	75,983	72,000	72,000	72,000	—%
400 Professional Services & Charges	41,767	36,281	37,188	37,188	44,179	18.8%
Transfers	200,000	175,000	175,000	175,000	175,000	—%
Total Expenditures	<u>\$ 1,425,736</u>	<u>\$ 1,444,094</u>	<u>\$ 1,386,275</u>	<u>\$ 1,357,275</u>	<u>\$ 1,512,458</u>	11.4%

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, Aircraft Rescue and Fire Fighting (ARFF) and Hazard Materials Technicians; as well as employees that receive a bi-lingual Spanish incentive.

322 Fire Suppression & EMS	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 806,876	\$ 782,458	\$ 726,793	\$ 697,793	\$ 829,639	18.9%
12 Overtime	55,639	64,075	65,000	65,000	65,000	—%
13 Special Pay	11,978	14,757	6,013	6,013	8,107	34.8%
14 Retire/Term Cashout	24,914	44,389	27,000	27,000	27,000	—%
Total	<u>899,407</u>	<u>905,679</u>	<u>824,806</u>	<u>795,806</u>	<u>929,746</u>	16.8%
200 Benefits	242,650	251,150	277,282	277,282	291,532	5.1%
Total Expenditures	<u>\$ 1,142,057</u>	<u>\$ 1,156,829</u>	<u>\$ 1,102,088</u>	<u>\$ 1,073,088</u>	<u>\$ 1,221,278</u>	13.8%

Emergency Services - 327

This function provides state required emergency medical training for Emergency Medical Technicians (EMT's), 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
327 Emergency Services	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 30,061	\$ 39,004	\$ 37,000	\$ 40,000	\$ 37,000	(7.5)%
35 Small Tools & Equip	11,851	36,980	35,000	32,000	35,000	9.4 %
Total	41,912	75,984	72,000	72,000	72,000	— %
400 Professional Services & Charges						
41 Professional Services	41,767	36,281	37,188	37,188	44,179	18.8 %
Transfers Out	200,000	100,000	100,000	100,000	100,000	— %
Vehicle Replacement	—	75,000	75,000	75,000	75,000	— %
Total Expenditures	\$ 283,679	\$ 287,265	\$ 284,188	\$ 284,188	\$ 291,179	2.5 %

Revenue

The majority of this revenue comes from the EMS levy, and is calculated by the County Emergency Medical Services Department using a formula based on the assessed valuation, population, and number of EMS incidents for the City of Yakima. The remaining revenue is generated by interest from investments.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 146,939	\$ 106,362	\$ 9,414	\$ 9,414	\$ 64,199	582.0 %
31 Taxes	—	—	1,411,259	1,407,691	1,538,732	9.3 %
33 Intergovernmental	1,384,865	1,346,854	1,250	3,769	1,250	(66.8)%
36 Miscellaneous Revenues	294	291	300	600	4,400	633.3 %
Total	\$ 1,532,098	\$ 1,453,507	\$ 1,422,223	\$ 1,421,474	\$ 1,608,581	13.2 %

PUBLIC SAFETY COMMUNICATIONS - 151/153/154

Fire Chief
Public Safety Manager

Aaron Markham
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 to first responders through public safety radio communications. The goal of the division is to provide quality, efficient, cost-effective emergency communications and communications support to the residents and public safety.

Function(s): 340, 341, 343, 344, 348, 349, 874 & 875.

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	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	6.00	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		36.00	36.00	36.00	36.00

BUDGET SUMMARY

Expenditures by Function	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
340 Criminal Justice Sales Tax .3%	\$ 167,394	\$ 114,096	\$ 195,154	\$ 195,154	\$ 197,774	1.3 %
341 Communications Operators	1,332,189	1,316,185	1,541,066	1,541,766	1,596,469	3.5 %
343 911 Call Takers Enhanced	1,641,334	1,692,079	2,059,259	2,059,259	2,143,828	4.1 %
344 911 Call Takers Operations	124,834	83,386	93,859	93,859	94,147	0.3 %
348 911 Call Takers Administration	160,156	172,980	178,343	178,343	183,157	2.7 %
349 Communications Administration	167,094	190,307	185,241	184,541	190,055	3.0 %
874 Communications Ctr Debt Service	6,495	8,248	156,495	6,495	2,500	(61.5)%
875 Communications Ctr Debt Service	118,900	121,950	119,150	119,150	117,663	(1.2)%
Total	3,718,396	3,699,231	4,528,567	4,378,567	4,525,593	3.4 %

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenues by Element						
31 Taxes	175,678	217,627	206,285	206,285	211,475	2.5 %
33 Intergovernmental	3,410,148	3,933,601	3,901,855	3,901,855	4,239,941	8.7 %
34 Chrgs f/Goods & Svcs	80	25	50	50	20,970	n/a
36 Miscellaneous Revenues	1,511	1,500	1,550	3,650	10,050	175.3 %
Transfers In	200,000	100,000	100,000	100,000	100,000	— %
Total	3,787,417	4,252,753	4,209,740	4,211,840	4,582,436	8.8 %
Fund Balance						
Beginning Balance	95,829	164,849	718,371	718,371	551,644	(23.2)%
Revenues less Expenditures	69,021	553,522	(318,827)	(166,727)	56,843	(134.1)%
Ending Balance	\$ 164,850	\$ 718,371	\$ 399,544	\$ 551,644	\$ 608,487	10.3 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 2,192,596	\$ 2,114,441	\$ 2,512,235	\$ 2,512,235	\$ 2,584,223	2.9 %
200 Personnel Benefits	945,946	985,800	1,140,005	1,140,005	1,153,743	1.2 %
Sub-Total Salaries & Benefits	3,138,542	3,100,241	3,652,240	3,652,240	3,737,966	2.3 %
300 Operating Supplies	24,823	10,174	9,700	24,400	49,000	100.8 %
400 Professional Services & Charges	429,637	458,618	590,982	576,282	618,461	7.3 %
700 Debt Service - Principal	65,000	70,000	220,000	70,000	70,000	— %
800 Debt Service - Interest	60,395	60,198	55,645	55,645	50,163	(9.9)%
Total Expenditures	\$ 3,718,397	\$ 3,699,231	\$ 4,528,567	\$ 4,378,567	\$ 4,525,590	3.4 %

EXPLANATORY NARRATIVE

Department 151 (343, 344, 348 and 895) is the primary fund that supports E911 Public Safety Communications. This department receives funding through the collection of the Enhanced 9-1-1 (E911) excise tax. E911 services are provided through an Interlocal Agreement between Yakima County and the City of Yakima. The E911 excise tax is generated from each resident who resides in Yakima County and has an active phone line. These funds are passed to the City through the ILA which 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.

Department 154 (341, 349, 874, 875 and 895) supports 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 FTE public safety dispatcher positions that support law enforcement activities. Revenues for these positions are received from the .3% Criminal Justice Sales tax.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
340 Criminal Justice Sales Tax .3%	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 98,938	\$ 61,199	\$ 118,864	\$ 118,864	\$ 121,530	2.2 %
12 Overtime	9,808	8,759	9,000	9,000	9,000	— %
13 Special Pay	407	318	600	600	600	— %
Total	109,153	70,276	128,464	128,464	131,130	2.1 %
200 Benefits	58,241	43,775	66,690	66,690	66,643	(0.1)%
400 Professional Services & Charges						
41 Professional Services	—	46	—	—	—	n/a
Total Expenditures	\$ 167,394	\$ 114,097	\$ 195,154	\$ 195,154	\$ 197,773	1.3 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
341 Communications Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 768,700	\$ 743,804	\$ 828,530	\$ 828,530	\$ 839,876	1.4 %
12 Overtime	114,067	108,689	88,000	88,000	88,000	— %
13 Special Pay	8,529	7,792	7,562	7,562	7,653	1.2 %
14 Retire/Term Cashout	557	7,985	29,767	29,767	29,767	— %
Total	891,853	868,270	953,859	953,859	965,296	1.2 %
200 Benefits	363,944	377,795	406,696	406,696	405,706	(0.2)%
300 Operating Supplies						
31 Office & Oper Supplies	17	2,794	1,700	2,400	2,000	(16.7)%
32 Fuel	17	—	—	—	—	n/a
35 Small Tools & Equip	501	—	—	—	29,000	n/a
Total	535	2,794	1,700	2,400	31,000	n/a
400 Professional Services & Charges						
41 Professional Services	14,832	18,199	114,636	114,636	128,229	11.9 %
42 Communications	3,351	2,874	5,232	5,232	5,232	— %
43 Trans & Training	3,300	942	—	—	—	n/a
45 Rentals & Leases	54,375	45,313	58,942	58,942	61,005	3.5 %
Total	75,858	67,328	178,810	178,810	194,466	8.8 %
Total Expenditures	\$ 1,332,190	\$ 1,316,187	\$ 1,541,065	\$ 1,541,765	\$ 1,596,468	3.5 %

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
343 911 Call Takers Enhanced						
100 Salaries & Wages						
11 Salaries & Wages	\$ 749,065	\$ 720,170	\$ 990,438	\$ 930,438	\$ 1,039,513	11.7 %
12 Overtime	110,538	139,316	80,000	140,000	80,000	(42.9)%
13 Special Pay	7,782	6,409	8,235	8,235	8,495	3.2 %
14 Retire/Term Cashout	28,597	1,094	9,236	9,236	9,236	— %
Total	895,982	866,989	1,087,909	1,087,909	1,137,244	4.5 %
200 Benefits	374,223	441,343	558,578	558,578	571,988	2.4 %
300 Operating Supplies						
31 Office & Oper Supplies	5,089	6,199	3,000	7,000	3,000	(57.1)%
35 Small Tools & Equip	18,567	1,181	5,000	15,000	15,000	— %
Total	23,656	7,380	8,000	22,000	18,000	(18.2)%
400 Professional Services & Charges						
41 Professional Services	190,040	245,071	235,527	240,527	247,351	2.8 %
42 Communications	65,391	53,558	74,954	55,954	74,954	34.0 %
43 Trans & Training	19,649	11,645	24,500	24,500	24,500	— %
48 Repairs & Maintenance	53,640	55,503	58,790	58,790	58,790	— %
49 Miscellaneous	18,752	10,590	11,000	11,000	11,000	— %
Total	347,472	376,367	404,771	390,771	416,595	6.6 %
Total Expenditures	\$ 1,641,333	\$ 1,692,079	\$ 2,059,258	\$ 2,059,258	\$ 2,143,827	4.1 %

9-1-1 Call Takers Operations - 344

This function provides 7% of the salary and benefits to 3 Shift Supervisors and 10 Public Safety Dispatchers. Revenue 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).

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
344 911 Call Takers Operations						
100 Salaries & Wages						
11 Salaries & Wages	\$ 40,827	\$ 39,409	\$ 44,524	\$ 44,524	\$ 44,939	0.9 %
12 Overtime	6,552	4,778	25,000	25,000	25,000	— %
13 Special Pay	655	425	1,637	1,637	1,640	0.2 %
14 Retire/Term Cashout	42	75	—	—	—	n/a
Total	48,076	44,687	71,161	71,161	71,579	0.6 %
200 Benefits	76,758	38,699	22,699	22,699	22,568	(0.6)%
Total Expenditures	\$ 124,834	\$ 83,386	\$ 93,860	\$ 93,860	\$ 94,147	0.3 %

9-1-1 Call Takers Administration - 348

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
348 911 Call Takers Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 122,091	\$ 125,658	\$ 129,171	\$ 129,171	\$ 133,237	3.1%
12 Overtime	1,674	5,227	6,500	6,500	6,500	—%
Total	123,765	130,885	135,671	135,671	139,737	3.0%
200 Benefits	36,391	42,095	42,672	42,672	43,420	1.8%
Total Expenditures	\$ 160,156	\$ 172,980	\$ 178,343	\$ 178,343	\$ 183,157	2.7%

Communications Administration - 349

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
349 Communications Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 122,091	\$ 128,108	\$ 129,171	\$ 129,171	\$ 133,237	3.1%
12 Overtime	1,674	5,227	6,000	6,000	6,000	—%
Total	123,765	133,335	135,171	135,171	139,237	3.0%
200 Benefits	36,390	42,093	42,670	42,670	43,418	1.8%
300 Operating Supplies						
31 Office & Oper Supplies	632	—	—	—	—	n/a
400 Professional Services & Charges						
41 Professional Services	431	4,106	500	500	500	—%
42 Communications	1,854	2,288	1,900	1,900	1,900	—%
43 Trans & Training	3,693	8,404	5,000	4,300	5,000	16.3%
49 Miscellaneous	328	81	—	—	—	n/a
Total	6,306	14,879	7,400	6,700	7,400	10.4%
Total Expenditures	\$ 167,093	\$ 190,307	\$ 185,241	\$ 184,541	\$ 190,055	3.0%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
874/5 Comm Center Debt Service						
700 Communications Ctr Interest	\$ 65,000	\$ 70,000	\$ 220,000	\$ 70,000	\$ 70,000	—%
800 Communications Ctr Principal	60,395	60,198	55,645	55,645	50,163	(9.9)%
Total Expenditures	\$ 125,395	\$ 130,198	\$ 275,645	\$ 125,645	\$ 120,163	(4.4)%

Revenue

This funds revenue is generated through 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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 95,829	\$ 164,849	\$ 718,371	\$ 718,371	\$ 551,644	(23.2)%
31 Taxes	175,678	217,627	206,285	206,285	211,475	2.5 %
33 Intergovernmental	3,410,148	3,933,601	3,901,855	3,901,855	4,239,941	8.7 %
34 Chrgs f/Goods & Svcs	80	25	50	50	20,970	n/a
36 Miscellaneous Revenues	1,511	1,500	1,550	3,650	10,050	175.3 %
Transfers In	200,000	100,000	100,000	100,000	100,000	— %
Total	\$ 3,883,246	\$ 4,417,602	\$ 4,928,111	\$ 4,930,211	\$ 5,134,080	4.1 %

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditures by Function						
322 Fire Suppression & EMS	\$ 1,145,566	\$ 27,169	\$ 30,000	\$ 30,000	\$ 30,000	— %
331 Fire Suppression Facilities	35,978	35,029	50,000	50,000	50,000	— %
874 Fire Interfund Loan	7,982	—	—	—	—	n/a
Total	1,189,526	62,198	80,000	80,000	80,000	— %
Revenues by Element						
33 Intergovernmental	—	28,000	28,000	28,000	28,000	— %
34 Chrgs f/Goods & Svcs	55,000	40,000	40,000	30,000	30,000	— %
36 Miscellaneous Revenues	37,245	75,055	75,000	75,435	75,000	(0.6)%
39 Other Financing Sources	—	5,000	20,000	50,000	20,000	(60.0)%
Transfers In	—	1,389,814	—	—	—	n/a
Total	92,245	1,537,869	163,000	183,435	153,000	(16.6)%
Fund Balance						
Beginning Balance	15,230	(1,082,051)	393,621	393,621	497,056	26.3 %
Revenues less Expenditures	(1,097,281)	1,475,671	83,000	103,435	73,000	(29.4)%
Ending Balance	\$ (1,082,051)	\$ 393,620	\$ 476,621	\$ 497,056	\$ 570,056	14.7 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditures by Object						
300 Operating Supplies	\$ 93,747	\$ 27,169	\$ 30,000	\$ 25,000	\$ 30,000	20.0 %
400 Professional Services & Charges	38,791	35,029	50,000	55,000	50,000	(9.1)%
600 Capital Projects	1,049,006	—	—	—	—	n/a
800 Debt Service - Interest	7,982	—	—	—	—	n/a
Total Expenditures	\$ 1,189,526	\$ 62,198	\$ 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
322 Fire Suppression & EMS						
300 Operating Supplies						
31 Office & Oper Supplies	\$ 18,340	\$ 8,662	\$ 5,000	\$ 6,000	\$ 5,000	(16.7)%
35 Small Tools & Equip	75,407	18,507	25,000	19,000	25,000	31.6 %
Total	93,747	27,169	30,000	25,000	30,000	20.0 %
400 Professional Services & Charges						
48 Repairs & Maintenance	2,813	—	—	5,000	—	(100.0)%
600 Capital Outlay						
64 Machinery & Equipment	1,049,006	—	—	—	—	n/a
Total Expenditures	\$ 1,145,566	\$ 27,169	\$ 30,000	\$ 30,000	\$ 30,000	— %

Fire Suppression Facilities - 331

Suppression Facilities supports repair and maintenance of the fire stations.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
331 Fire Suppression Facilities						
400 Professional Services & Charges						
48 Repairs & Maintenance	\$ 35,978	\$ 35,029	\$ 50,000	\$ 50,000	\$ 50,000	—%

Fire Interfund Loan - 874

This loan assisted with the acquisition of two Fire trucks in 2017.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
874 Fire Interfund Loan						
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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 15,230	\$ (1,082,051)	\$ 393,621	\$ 393,621	\$ 497,056	26.3 %
33 Intergovernmental	—	28,000	28,000	28,000	28,000	— %
34 Chrsg f/Goods & Svcs	55,000	40,000	40,000	30,000	30,000	— %
36 Miscellaneous Revenues	37,245	75,055	75,000	75,435	75,000	(0.6)%
39 Other Financing Sources	—	5,000	20,000	50,000	20,000	(60.0)%
Transfers In	—	1,389,814	—	—	—	n/a
Total	\$ 107,475	\$ 455,818	\$ 556,621	\$ 577,056	\$ 650,056	12.7 %

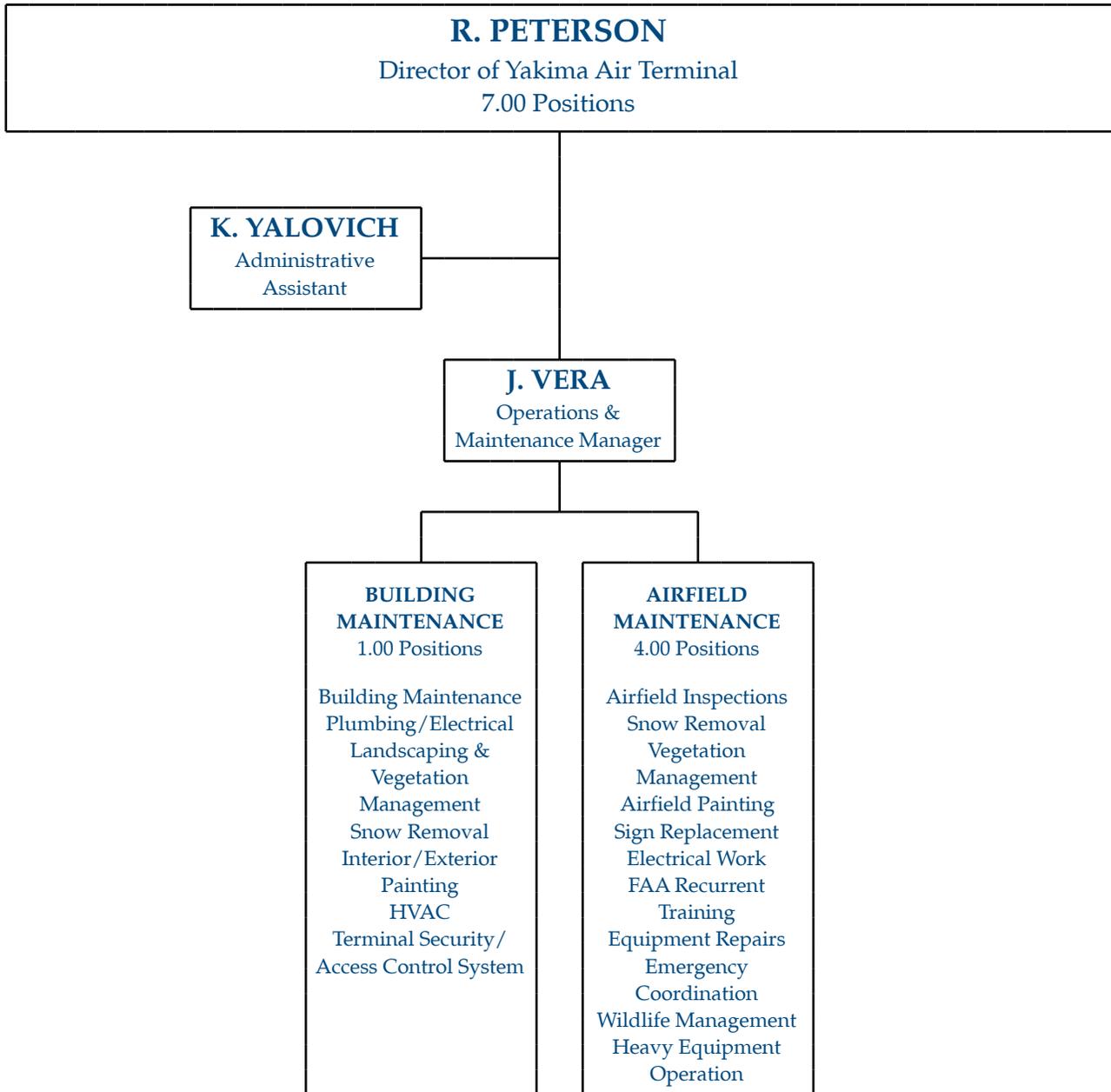


AIRPORT

<u>Title</u>	<u>Function*/Fund</u>
Airport Operating	421
Airport FAA	422

AIRPORT

Organizational Chart as of January 1, 2020



AIRPORT OPERATING - 421

Air Terminal Manager

Robert Peterson

DEFINITION

The Yakima Air Terminal-McAllister Field is an airport that produces approximately 858 jobs and has an estimated \$43,200,000 regional impact from airport businesses, according to a 2012 Washington State Department of Aviation (WSDOT) Economic Impact Study. 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. The Airport Master Plan update forecasts show annual passenger enplanements will increase over the current 75,000 in the twenty-year planning period. FedEx and United Parcel Service (UPS) provide overnight cargo deliveries. The terminal building houses three rental car facilities, Hertz, Avis, and Budget, located adjacent to the baggage claim area east of the terminal building. Transportation Security Administration (TSA) leases space in the terminal and provides passenger screening services.

Primary services provided by this department include:

- Airport Management and Administration
- Federal Aviation Administration Grant 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 experiences approximately 39,468 aircraft operations per year, of which 2,026 are air carrier operations. The primary runway (Runway 09/27) is 7,604 feet long, 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, 150 feet wide, and accommodates smaller aircraft operations when the primary runway is not available. Both runways have parallel taxiways that measure the full length of each runway. The Yakima Air Terminal-McAllister Field is a Federal Aviation Administration (FAA) Part 139 certificated airport with its primary runway able to accommodate a Boeing 737-800 aircraft or similar. 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 serves local businesses, ranging from aircraft servicing to General Aviation and Light Sport Aircraft production. These services include McAllister Museum of Aviation, McCormick Air Center a full service Fixed Based Operator, Aircraft Hangars, Triumph Actuation Systems, Cub Crafters, Yakima Aerosport, Airlift NW Medivac Services, Civil Air Patrol, Yakima Fire Department, ALS

Ambulance, Reno's on the Runway, Castle Coffee, Water Fire restaurant, Swiftwater Cellars, and Cornerstone Medical Facilities.

New fees were adopted for 2019, increasing airline landing fees and terminal rents by 3 percent for 2019, 2020, and 2021. In 2020, funding was authorized to update the closed-circuit TV system and replace fuel pumps.

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

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Car Rentals ⁽¹⁾	\$1,248,749	\$1,323,196	\$1,901,238	\$1,968,486
Passengers - Departing	73,082	71,796	72,000	73,000
Passengers - Arriving	71,220	70,009	71,000	72,000
Aviation Fuel ⁽²⁾	\$49,986	\$52,404	\$56,235	\$58,348
Aircraft Landings	\$36,000	\$39,468	\$40,089	\$40,858
Vehicle Parking ⁽³⁾	\$278,643	\$324,203	\$323,457	\$329,478

- (1) Rental Car gross revenues - Yakima Air Terminal receives 10% of gross sales plus a vehicle transaction fee.
- (2) Fuel in gallons per year - Yakima Air Terminal charges .09¢ per gallon.
- (3) Parking represent revenues to Yakima Air Terminal, not gross revenues collected by Republic Parking.

AUTHORIZED PERSONNEL

Class Code	Position Title	2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 Proposed Budget
1175	Director of Yakima Air Terminal	1.00	1.00	1.00	1.00
1212	Airport Operation & Maintenance Manager	1.00	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 ⁽¹⁾		8.00	8.00	8.00	8.00

- (1) The Airport funds .05 FTE in City Management (102).

BUDGET SUMMARY

Expenditures by Function	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
281 Airfield	\$ 523,098	\$ 549,838	\$ 627,945	\$ 609,745	\$ 606,794	(0.5)%
282 Air Terminal	192,638	197,678	201,755	202,005	202,179	0.1 %
283 Commercial	8,430	5,367	8,000	7,000	7,500	7.1 %
284 Security	2,183	2,358	2,500	2,500	37,500	n/a
286 Administration	510,039	505,716	590,226	605,417	637,720	5.3 %
Total	1,236,388	1,260,957	1,430,426	1,426,667	1,491,693	4.6 %

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenues by Element						
31 Taxes	24,410	5,769	14,000	6,633	7,000	5.5 %
34 Chrgs f/Goods & Svcs	211,248	221,247	239,770	271,030	272,086	0.4 %
36 Miscellaneous Revenues	939,460	984,037	1,107,795	1,137,745	1,176,365	3.4 %
39 Other Financing Sources	—	60,600	—	20,000	—	(100.0)%
Transfers In	20,000	78,000	75,000	75,000	75,000	— %
Total	1,195,118	1,349,653	1,436,565	1,510,408	1,530,451	1.3 %
Fund Balance						
Beginning Balance	39,465	(1,806)	86,890	86,890	170,631	96.4 %
Revenues less Expenditures	(41,270)	88,696	6,139	83,741	38,758	(53.7)%
Ending Balance	\$ (1,805)	\$ 86,890	\$ 93,029	\$ 170,631	\$ 209,389	22.7 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 547,655	\$ 548,672	\$ 660,626	\$ 656,625	\$ 685,501	4.4 %
200 Personnel Benefits	222,325	232,088	256,598	256,860	261,309	1.7 %
Sub-Total Salaries & Benefits	769,980	780,760	917,224	913,485	946,810	3.6 %
300 Operating Supplies	51,889	63,621	77,500	103,100	90,000	(12.7)%
400 Professional Services & Charges	349,983	354,662	325,702	338,082	344,883	2.0 %
600 Capital Projects	54,536	61,915	110,000	72,000	110,000	52.8 %
Transfers	10,000	—	—	—	—	n/a
Total Expenditures	\$ 1,236,388	\$ 1,260,958	\$ 1,430,426	\$ 1,426,667	\$ 1,491,693	4.6 %

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 a few 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 of various equipment required to maintain the airfield grounds. In 2020, the airport is slated to replace a 2001 Ford Expedition, 1980s forklift, and airfield fuel pumps.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
281 Airfield	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 216,070	\$ 223,577	\$ 251,510	\$ 251,510	\$ 256,459	2.0 %
12 Overtime	7,617	2,047	10,000	7,500	8,500	13.3 %
13 Special Pay	4,394	1,545	6,200	3,000	5,000	66.7 %
14 Retire/Term Cashout	—	—	1,000	—	700	n/a
Total	228,081	227,169	268,710	262,010	270,659	3.3 %
200 Benefits	105,047	109,409	115,735	115,735	117,135	1.2 %
300 Operating Supplies						
31 Office & Oper Supplies	14,872	27,005	38,000	47,800	43,000	(10.0)%
32 Fuel	24,804	24,194	24,000	30,000	30,000	— %
35 Small Tools & Equip	251	27	1,000	3,300	1,300	(60.6)%
Total	39,927	51,226	63,000	81,100	74,300	(8.4)%
400 Professional Services & Charges						
41 Professional Services	3,512	27,947	3,000	1,200	4,000	233.3 %
43 Trans & Training	—	240	—	100	200	100.0 %
47 Public Utility Services	56,030	50,706	52,500	52,500	50,500	(3.8)%
48 Repairs & Maintenance	25,966	21,198	15,000	25,100	15,000	(40.2)%
49 Miscellaneous	—	27	—	—	—	n/a
Total	85,508	100,118	70,500	78,900	69,700	(11.7)%
600 Capital Outlay						
64 Machinery & Equipment	54,536	61,915	110,000	72,000	75,000	4.2 %
Vehicle Replacement	10,000	—	—	—	—	n/a
Total Expenditures	\$ 523,099	\$ 549,837	\$ 627,945	\$ 609,745	\$ 606,794	(0.5)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
282 Air Terminal	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 81,599	\$ 80,972	\$ 84,111	\$ 84,111	\$ 86,331	2.6 %
12 Overtime	1,083	—	1,000	2,000	1,000	(50.0)%
13 Special Pay	885	118	1,500	500	1,500	200.0 %
14 Retire/Term Cashout	1,316	1,342	1,300	1,300	1,400	7.7 %
Total	84,883	82,432	87,911	87,911	90,231	2.6 %
200 Benefits	35,746	37,135	38,395	38,395	37,748	(1.7)%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
282 Air Terminal	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	7,824	9,262	9,500	9,500	10,000	5.3 %
35 Small Tools & Equip	349	—	500	1,000	1,000	— %
Total	8,173	9,262	10,000	10,500	11,000	4.8 %
400 Professional Services & Charges						
41 Professional Services	8,089	11,420	5,000	9,000	7,000	(22.2)%
42 Communications	3,315	3,284	2,400	2,600	2,600	— %
47 Public Utility Services	52,356	47,557	53,800	50,100	49,600	(1.0)%
48 Repairs & Maintenance	77	6,588	3,500	3,500	4,000	14.3 %
49 Miscellaneous	—	—	750	—	—	n/a
Total	63,837	68,849	65,450	65,200	63,200	(3.1)%
Total Expenditures	\$ 192,639	\$ 197,678	\$ 201,756	\$ 202,006	\$ 202,179	0.1 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
283 Commercial	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
47 Public Utility Services	\$ 8,430	\$ 5,367	\$ 8,000	\$ 7,000	\$ 7,500	7.1%

Security - 284

This function provides the processing of airport security badges. As outlined in the Transportation Security Administration (TSA) regulations, access is restricted for the Air Operations Area (AOA) or any surface inside the airport's primary security perimeter fence. This process requires a security background check for airport security badges. TSA regulations require specific types of badges be renewed within a set time frame.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
284 Security	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 2,183	\$ 2,077	\$ 2,500	\$ 2,500	\$ 2,500	—%
400 Professional Services & Charges						
41 Professional Services	—	281	—	—	—	n/a
600 Capital Outlay						
64 Machinery & Equipment	—	—	—	—	35,000	n/a
Total Expenditures	\$ 2,183	\$ 2,358	\$ 2,500	\$ 2,500	\$ 37,500	n/a

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 or 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
286 Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 229,352	\$ 235,590	\$ 297,005	\$ 297,005	\$ 318,360	7.2 %
12 Overtime	—	—	—	1,500	—	(100.0)%
13 Special Pay	876	221	2,000	250	250	— %
14 Retire/Term Cashout	4,465	3,260	5,000	7,949	6,000	(24.5)%
Total	234,693	239,071	304,005	306,704	324,610	5.8 %
200 Benefits	81,533	85,543	102,468	102,730	106,427	3.6 %
300 Operating Supplies						
31 Office & Oper Supplies	852	1,056	1,000	1,000	1,200	20.0 %
35 Small Tools & Equip	752	—	1,000	8,000	1,000	(87.5)%
Total	1,604	1,056	2,000	9,000	2,200	(75.6)%
400 Professional Services & Charges						
41 Professional Services	173,255	165,827	167,050	165,350	186,801	13.0 %
42 Communications	4,366	5,012	4,202	4,482	4,682	4.5 %
43 Trans & Training	2,549	2,481	4,000	3,000	4,500	50.0 %
44 Taxes & Assessments	1,318	—	—	—	—	n/a
48 Repairs & Maintenance	182	504	—	7,900	1,000	(87.3)%
49 Miscellaneous	10,539	6,221	6,500	6,250	7,500	20.0 %
Total	192,209	180,045	181,752	186,982	204,483	9.4 %
Total Expenditures	\$ 510,039	\$ 505,715	\$ 590,225	\$ 605,416	\$ 637,720	5.3 %

Revenue

Revenues originate from a various rates and charges imposed on tenants or operators who utilize the airport. Many of these encompass utility services; fuel flowage fees assessed per gallon of fuel delivered to aircraft; airline and freight landing fees; airport security badge fees; interest collected on operating reserves and Passenger Facility Charges; aeronautical and non-aeronautical ground leases; aircraft tie downs; usage of airport passenger stairs; rental cars; vehicle parking; airport buildings leased to tenants; state leasehold tax; and the occasional reimbursement under forced account for airfield staff.

Revenue	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 39,465	\$ (1,806)	\$ 86,890	\$ 86,890	\$ 170,631	96.4 %
31 Taxes	24,410	5,769	14,000	6,633	7,000	5.5 %
34 Chrgs f/Goods & Svcs	211,248	221,247	239,770	271,030	272,086	0.4 %
36 Miscellaneous Revenues	939,460	984,037	1,107,795	1,137,745	1,176,365	3.4 %
39 Other Financing Sources	—	60,600	—	20,000	—	(100.0)%
Transfers In	20,000	78,000	75,000	75,000	75,000	— %
Total	<u>\$ 1,234,583</u>	<u>\$ 1,347,847</u>	<u>\$ 1,523,455</u>	<u>\$ 1,597,298</u>	<u>\$ 1,701,082</u>	6.5 %

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
291 Capital Improvement	\$ 1,190,622	\$ 1,223,115	\$ 4,829,589	\$ 4,829,589	\$ 3,490,000	(27.7)%
Revenues by Element						
33 Intergovernmental	1,077,187	791,210	4,710,000	4,710,000	3,550,000	(24.6)%
34 Chrgs f/Goods & Svcs	277,072	275,551	277,000	277,000	270,000	(2.5)%
36 Miscellaneous Revenues	228	589	150	833	500	(40.0)%
39 Other Financing Sources	—	3,446	—	—	—	n/a
Total	1,354,487	1,070,796	4,987,150	4,987,833	3,820,500	(23.4)%
Fund Balance						
Beginning Balance	447,256	611,121	458,802	458,802	617,047	34.5 %
Revenues less Expenditures	163,865	(152,319)	157,561	158,244	330,500	108.9 %
Ending Balance	\$ 611,121	\$ 458,802	\$ 616,363	\$ 617,046	\$ 947,547	53.6 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 1,253	\$ —	\$ 100,000	\$ 100,000	\$ —	(100.0)%
600 Capital Projects	1,189,369	1,223,115	4,729,589	4,729,589	3,490,000	(26.2)%
Total Expenditures	\$ 1,190,622	\$ 1,223,115	\$ 4,829,589	\$ 4,829,589	\$ 3,490,000	(27.7)%

EXPLANATORY NARRATIVE**Capital Improvement - 291**

The Yakima Air Terminal-McAllister Field is an integral part of the City's transportation system and economic development infrastructure. The airport is sustaining growth in passengers utilizing our local airline service, cargo operations, and future hangar development needs. Airport administration in conjunction with the Federal Aviation Administration (FAA) have identified the following capital improvements projects for 2020.

Aircraft Rescue and Fire Fighting (ARFF) Equipment

Replacement of the airport's primary 2005 Aircraft Rescue and Fire Fighting (ARFF) apparatus. The current emergency response vehicle is experiencing ongoing maintenance concerns and is required to be operational 365 days a year in order to meet FAA safety requirements for airports who receive commercial airliners.

The airport's engineer will work closely with the Yakima Fire Department, FAA and airport management to design an apparatus that meets airline safety standards and future demands. On FAA approval of the design report, the airport will coordinate competitive bidding for estimated delivery in Winter 2020, as the primary response vehicle and the 2005 Oshkosh Striker would revert to the standby.

Funding will be 90 percent FAA grant and 10 percent Passenger Facility Charges.

Runway 9/27 High Intensity Runway Edge Lights and Crack Seal (Design)

Replacement of the airport's High Intensity Runway Edge Lighting (HIRL) system. The HIRL system along Runway 9/27 is required during inclement weather as well as hours of darkness to allow airlines, military aircraft, as well as corporate and general aviation aircraft to operate at the airport. Based on FAA guidelines, it is recommended that 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 pavement surface. In order to preserve the airport's most valuable asset (its runways), 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 2019-2020 and conduct construction activities during August 2020.

Funding will be 90 percent FAA grant and 10 percent Passenger Facility Charges.

Passenger Boarding Stairs

Replacement of the airport's passenger boarding stairs. In order to meet the needs of our airlines and accommodate airline divers from Seattle-Tacoma International Airport, it is imperative that airport staff have necessary passenger boarding stairs to accommodate them. The stairs do not meet current American Disabilities Act (ADA) requirements to ensure passengers can safely board various types of aircraft that operate at the Yakima Air Terminal-McAllister Field. Funding to replace these stairs was approved within the Passenger Facility Charge application # 19-18-C-00-YKM on April 2, 2019. This funding source will not impact the City's general fund or reserves.

Airport Beacon

Replacement of the airport's navigational rotating beacon. This navigation instrument is located on top of the Air Traffic Control Tower is required by FAA. The current beacon continues to require maintenance and has outlived its useful life. Funding to replace the beacon was approved under Passenger Facility Charge application # 19-18-C-00-YKM on April 2, 2019. This funding source will not impact the City's general fund or reserves.

Design of East General Aviation Apron - The Yakima Air Terminal-McAllister Field encompasses approximately 5,573,055 square feet of asphalt in order to accommodate aircraft operations and aircraft parking areas. The Airport Master Plan update, adopted by City Council in 2015, identifies areas of asphalt that require rehabilitation using a Pavement Condition Index (PCI) rating between 0 and 100 (0 meaning failed pavement and 100 meaning excellent pavement). The East General Aviation Apron is included on the airport's Capital Improvement Plan (CIP) to be rehabilitated due to the pavement's poor conditions. This apron is utilized by general aviation, corporate aviation, commercial airlines, military aircraft, and for airline diversions due to inclement weather at other commercial airports. In 2020, the airport will contract with an engineer in order to provide design, engineering, and environmental services in preparation to rehabilitate the East General Aviation Apron in 2021. Funding will originate from the FAA in the form of a grant where 90 percent will be paid by the FAA. The remaining 10 percent will originate from the Passenger Facility Charge Program.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
291 Capital Improvement	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 1,253	\$ —	\$ —	\$ —	\$ —	n/a
49 Miscellaneous	—	—	100,000	100,000	—	(100.0)%
Total	1,253	—	100,000	100,000	—	(100.0)%
600 Capital Outlay						
63 Impr Other Than Bldg	—	—	340,000	—	130,000	n/a
64 Machinery & Equipment	—	695,212	1,319,589	1,319,589	1,160,000	(12.1)%
65 Construction Projects	1,189,369	527,903	3,070,000	3,410,000	2,200,000	(35.5)%
Total	1,189,369	1,223,115	4,729,589	4,729,589	3,490,000	(26.2)%
Total Expenditures	\$ 1,190,622	\$ 1,223,115	\$ 4,829,589	\$ 4,829,589	\$ 3,490,000	(27.7)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 447,256	\$ 611,121	\$ 458,802	\$ 458,802	\$ 617,047	34.5 %
33 Intergovernmental	1,077,187	791,210	4,710,000	4,710,000	3,550,000	(24.6)%
34 Chrgrs f/Goods & Svcs	277,072	275,551	277,000	277,000	270,000	(2.5)%
36 Miscellaneous Revenues	228	589	150	833	500	(40.0)%
39 Other Financing Sources	—	3,446	—	—	—	n/a
Total	\$ 1,801,743	\$ 1,681,917	\$ 5,445,952	\$ 5,446,635	\$ 4,437,547	(18.5)%

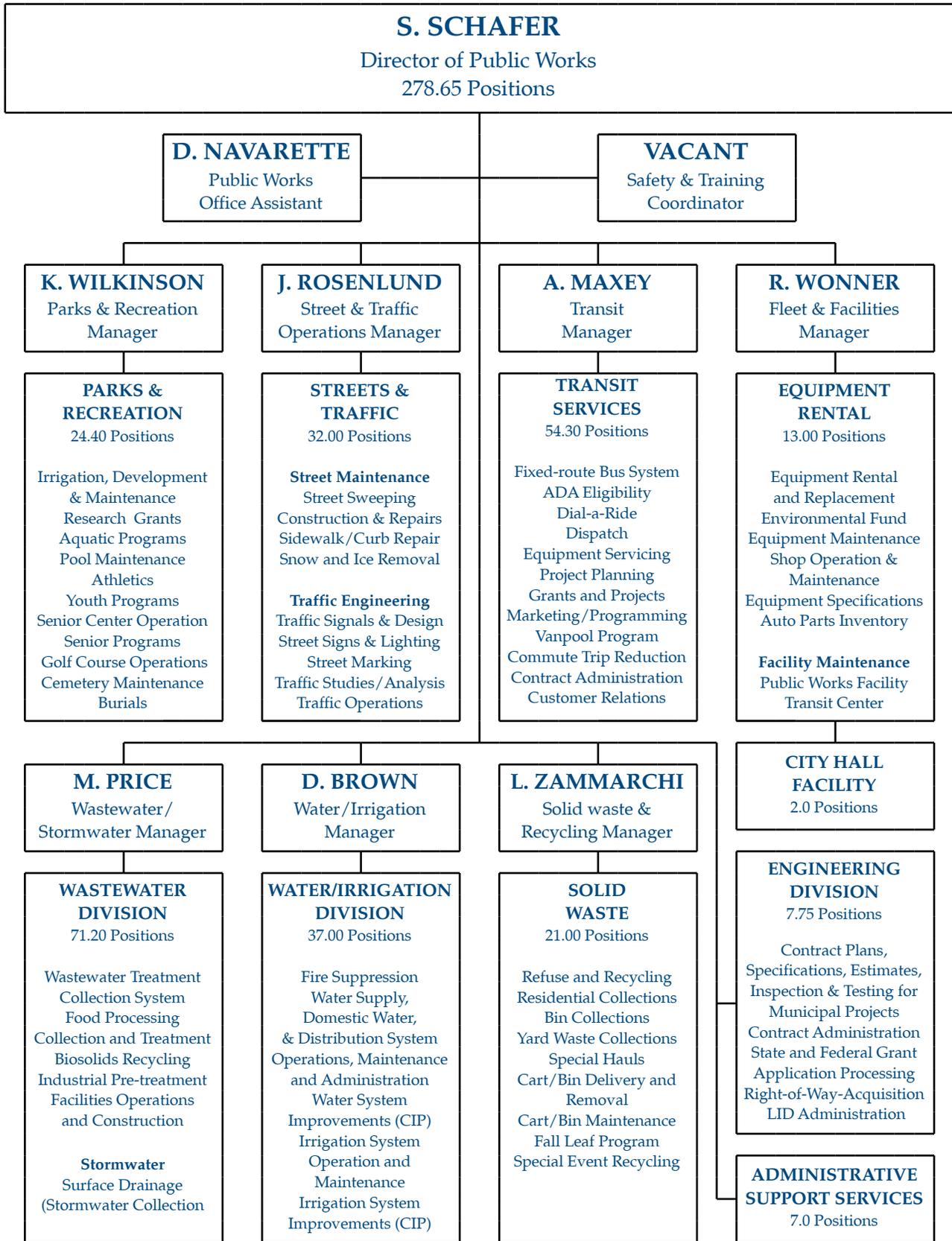
PUBLIC WORKS

<u>Title</u>	<u>Function*/Fund</u>
Parks and Recreation Operating	131
Parks and Recreation Capital	331
Cemetery	144
Streets & Traffic	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
Local Improvement District 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 Projects	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, 2020



PARKS & RECREATION - 131

GENERAL GOVERNMENT

*Director of Public Works
Parks & Recreation Manager*

*Scott Schafer
Ken Wilkinson*

DEFINITION

The Parks and Recreation Division provide and maintain leisure services and park facilities for the community. The mission of the Parks and Recreation Division is to provide 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.

2019 Parks and Recreation Accomplishments Highlights

- Installed new Lions Park playground with the help of a \$25,000 donations from Yakima Lions Club.
- Renovation of 3 tennis courts into 8 pickleball courts - total cost not including staff and volunteer labor - \$20,000. We received \$10,000 in donations for the project from the Yakima Pickleball Club.
- Schematic design and operational and construction cost master plan for proposed swimming pool at Martin Luther King Jr. Park.
- Master Plans for renovations and modernization of Franklin and Lions pool.
- Over 500 community outreach surveys completed (paper and online surveys) regarding the community wants and needs for the renovation of Franklin and Lions pools. Eight community outreach events held.
- The Beyond the Bell (BTB) and Kissel Playground programs continue to operate at capacity with a combined wait list number of over 400 kids.
- In June we hired the ¾ time Recreation Leader to assist with the BTB and Kissel Playground programs.
- Nearly 200 youth participated in the Easter Egg Hunt/Candy Dash event that was offered collaboratively with The Fieldhouse of Yakima.
- The Waterpark Get-Away, Summer Blast Trek and Summer City Escape programs were all very successful this summer with good participation numbers.
- This November the Gateway Sports Complex will play host to the first ever Washington State High School Slowpitch Softball Tournament.
- In April the Washington State Senior Softball held their annual Yakima Sunburn Classic tournament at both Gateway and Gardner parks. The tournament was a four day tournament and played host to many senior teams ranging in ages 40-75.
- Special events like the Viva La Musica Concert series, Franklin Park Sunset Concert series and the Outdoor Summer Cinema series were once again successful programs with good summer attendance.
- The Starter House exterior, at Fisher Park Golf Course, was painted prior to the 2019 season.
- Fisher Park Golf Course hosted 6 private golf outings, the most since we have marketed the course.
- Hosted Life Jackets for Christina, teaching kids about water safety. Partners included Astria Health, Yakima County Sheriff, American Medical Response, and the Yakima Police and Fire Departments. There were 1,400 participants, and 450 life jackets and 200 water bottles and towels given out.
- Hosted the 13th Annual Paws in the Pool event at Franklin Pool with 159 dogs and 213 people.

- A variety of new classes have started at the Center and have been a success, such as Advanced Line Dancing, Walking Group, Essential Oils classes, Pilates, Dominoes, and Photography.
- New special events have been implemented at the Center, such as Senior Prom with over 250 attendees and our Lego Tournament with over 150 attendees.
- We continue to give back to the Yakima community through donation drives and projects throughout the year, such as our Veteran's Coalition Toiletry Drive, Knitting Hats for Premies, School Supply drive, Toys for Tots drive, Halloween Blood drive, and Canned Food drive.

2020 Major Goals

- Replace Martin Luther King Jr. Park play equipment
- Resurface Kissel Park tennis courts
- Randall Park South - Dog Park improvements - picnic shelter
- Larson Park picnic shelter and play equipment

In 2020, two temporary positions were deleted and a .75 FTE Parks Maintenance Worker position was added.

Function(s): 511, 512, 513, 514, 515, 516, 517, 519, 521, 522, 523, 531, 532, 533, 534, 535, 537, 538, 541, 542, 543 & 547.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Fisher Park Golf Course				
Number of Acres Requiring High Quality Maintenance	18	18	18	18
Hours of Operation per season	2,568	2,568	2,568	2,568
Total Days Open	214	214	216	216
Number of Rounds of Golf	10,181	12,782	13,313	13,313
Average Players Per Day	47	60	62	62
Aquatics				
Lions Attendance	41,221	50,315	55,000	50,000
Franklin Attendance	29,646	42,039	39,891	40,000
Senior Center				
Yakima Senior Population	22,000	23,000	24,011	25,000
Volunteer Hours	14,106	15,293	14,900	15,000
People Attending Programs/Harman Center (unduplicated)	40,000	45,000	48,000	48,000
Registered Participants	n/a	4,455	4,500	4,500
Indexed Number of Participants	130,136	132,000	134,000	13,600
Number of Programs Offered	225	325	336	340
Number of Program Days	300	300	300	300
Average Number of Participants Per Day	335	325	350	350

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Park Maintenance				
Acres of Park Land Maintained by Parks and Recreation (341.55 acres of park land and 60 acres at the Arboretum)	403	396	387	387
Full-time Equivalent Maintenance Employees	12.75	12.75	13.00	13.75
Acres of turf trimmed, mowed, sprayed, and irrigated 33 Weeks/Year, and daily litter patrolled year-round	339	339	330	330
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		2017 Adopted	2018 Adopted	2019 Adopted	2020 Proposed
Code	Position Title	Budget	Budget	Budget	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	1.60	1.35
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	2.00	2.00
8818	Parks Maintenance Specialist ⁽²⁾	5.25	5.25	4.50	4.50
8819	Parks Maintenance Worker ⁽¹⁾⁽³⁾	1.50	1.50	2.25	3.00
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	1.00	1.00
13102	Parks Superintendent ⁽²⁾	1.00	1.00	0.00	0.00
Total Personnel		20.90	20.90	22.90	23.40

- (1) One Recreation Leader and a .75 Parks Maintenance Worker were added in 2019 to meet Council priorities. The Recreation Leader was changed to 3/4 time mid-year 2019 due to departmental needs.
- (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.
- (3) A .75 Parks Maintenance Worker position was added in order to retain a skilled worker in this position.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
511 Special Youth Worker Program	\$ —	\$ 8,055	\$ —	\$ —	\$ —	n/a
512 Fisher Golf Course	193,172	204,186	218,362	222,480	225,039	1.2 %
513 Youth Sports	61,265	48,391	60,811	65,811	68,714	4.4 %
514 Beyond the Bell	97,162	125,339	213,883	232,198	323,820	39.5 %
515 Slowpitch	87,729	92,196	110,800	100,800	110,800	9.9 %
516 Athletics	125,618	127,737	157,729	142,729	166,251	16.5 %
517 Vulnerable Youth Programs	—	108,079	—	—	—	n/a
519 Community Recreation	235,345	207,874	184,784	185,172	121,775	(34.2)%
521 Lions Pool	487,391	523,160	641,269	514,275	758,602	47.5 %
522 Franklin Pool	187,785	338,679	240,364	332,141	140,154	(57.8)%
523 Aquatics	94,225	43	—	—	139,068	n/a
531 Senior Activities	927	1,114	2,000	2,000	2,000	— %
532 Senior Classes	22,481	33,374	27,500	27,500	27,500	— %
533 Harman Facility	978	548	978	978	978	— %
534 Senior Day Care	46,310	45,728	51,511	51,511	54,242	5.3 %
535 Senior Foot Care	21,428	20,642	22,000	—	—	n/a
537 Senior Tours	165,169	201,767	241,357	240,773	242,976	0.9 %
538 Senior Program Administration	313,618	271,296	310,137	331,153	314,986	(4.9)%
541 Park Maintenance	1,603,322	1,695,045	1,801,227	1,813,196	1,796,188	(0.9)%
542 Ball Field Maintenance	152,420	171,852	166,535	175,990	242,262	37.7 %
543 Parks Administration	1,577,233	706,036	738,827	730,941	795,408	8.8 %
547 Park Maintenance Admin	408	600	705	705	705	— %
Total	5,473,986	4,931,741	5,190,779	5,170,353	5,531,468	7.0 %
Revenues by Element						
31 Taxes	2,583,260	2,505,558	2,560,000	2,560,000	2,826,147	10.4 %
33 Intergovernmental	97,427	100,490	86,830	69,330	69,330	— %
34 Chrgrs f/Goods & Svcs	820,713	884,870	958,050	983,825	975,250	(0.9)%
36 Miscellaneous Revenues	210,721	168,928	141,800	138,531	140,800	1.6 %
Transfers In	1,513,060	1,519,940	1,513,060	1,513,060	1,519,940	0.5 %
Total	5,225,181	5,179,786	5,259,740	5,264,746	5,531,467	5.1 %
Fund Balance						
Beginning Balance	284,188	35,384	283,427	283,427	377,822	33.3 %
Revenues less Expenditures	(248,805)	248,045	68,961	94,393	(1)	(100.0)%
Ending Balance	\$ 35,383	\$ 283,429	\$ 352,388	\$ 377,820	\$ 377,821	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,789,453	\$ 1,904,608	\$ 2,087,080	\$ 2,098,052	\$ 2,348,191	11.9%
200 Personnel Benefits	642,885	737,517	804,617	806,755	840,858	4.2%
Sub-Total Salaries & Benefits	2,432,338	2,642,125	2,891,697	2,904,807	3,189,049	9.8%
300 Operating Supplies	447,580	413,514	484,800	487,010	503,500	3.4%
400 Professional Services & Charges	1,603,457	1,714,104	1,587,281	1,561,535	1,609,919	3.1%
Transfers	990,610	162,000	227,000	217,000	229,000	5.5%
Total Expenditures	\$ 5,473,985	\$ 4,931,743	\$ 5,190,778	\$ 5,170,352	\$ 5,531,468	7.0%

EXPLANATORY NARRATIVE

Special Youth Worker Program - 511

This function provided support for the OIC 100 Jobs for 100 Kids program.

511 Special Youth Worker Program	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ —	\$ 6,992	\$ —	\$ —	\$ —	n/a
200 Benefits	—	1,063	—	—	—	n/a
Total Expenditures	\$ —	\$ 8,055	\$ —	\$ —	\$ —	n/a

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 83,295	\$ 82,622	\$ 96,015	\$ 96,015	\$ 98,146	2.2 %
12 Overtime	33	9	—	—	—	n/a
13 Special Pay	1,390	222	1,500	1,500	1,500	— %
Total	84,718	82,853	97,515	97,515	99,646	2.2 %
200 Benefits	39,854	40,415	45,910	45,910	45,955	0.1 %
300 Operating Supplies						
31 Office & Oper Supplies	19,017	25,734	21,500	23,449	26,500	13.0 %
34 Items Pchsd f/Resale	2,945	5,149	5,000	6,762	6,500	(3.9)%
Total	21,962	30,883	26,500	30,211	33,000	9.2 %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
512 Fisher Golf Course	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	5,513	4,737	5,700	4,675	3,700	(20.9)%
42 Communications	1,796	1,322	3,556	3,556	3,556	— %
44 Taxes & Assessments	426	2,289	1,200	2,632	1,200	(54.4)%
47 Public Utility Services	37,990	40,900	36,681	36,681	36,681	— %
48 Repairs & Maintenance	600	179	300	300	300	— %
49 Miscellaneous	312	608	1,000	1,000	1,000	— %
Total	46,637	50,035	48,437	48,844	46,437	(4.9)%
Total Expenditures	\$ 193,171	\$ 204,186	\$ 218,362	\$ 222,480	\$ 225,038	1.1 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
513 Youth Sports	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 27,224	\$ 22,317	\$ 27,327	\$ 32,327	\$ 34,007	5.2%
12 Overtime	—	—	300	300	300	—%
13 Special Pay	1,214	655	1,251	1,251	1,263	1.0%
14 Retire/Term Cashout	441	784	—	—	—	n/a
Total	28,879	23,756	28,878	33,878	35,570	5.0%
200 Benefits	11,330	11,165	12,233	12,233	13,444	9.9%
300 Operating Supplies						
31 Office & Oper Supplies	5,365	6,057	6,500	6,500	6,500	—%
400 Professional Services & Charges						
41 Professional Services	12,700	5,466	10,000	10,000	10,000	—%
42 Communications	1,313	1,654	1,400	1,400	1,400	—%
43 Trans & Training	—	—	100	100	100	—%
49 Miscellaneous	1,678	294	1,700	1,700	1,700	—%
Total	15,691	7,414	13,200	13,200	13,200	—%
Total Expenditures	\$ 61,265	\$ 48,392	\$ 60,811	\$ 65,811	\$ 68,714	4.4%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
514 Beyond the Bell	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 55,397	\$ 64,391	\$ 134,103	\$ 152,103	\$ 223,940	47.2 %
12 Overtime	205	—	200	200	200	— %
13 Special Pay	754	2	1,000	1,315	1,000	(24.0)%
Total	56,356	64,393	135,303	153,618	225,140	46.6 %
200 Benefits	27,895	49,132	66,896	66,896	86,997	30.0 %
300 Operating Supplies						
31 Office & Oper Supplies	12,254	11,154	11,000	11,000	11,000	— %
400 Professional Services & Charges						
42 Communications	658	660	684	684	684	— %
Total Expenditures	\$ 97,163	\$ 125,339	\$ 213,883	\$ 232,198	\$ 323,821	39.5 %

Slowpitch - 515

This function provides year-round softball programs for adults.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
515 Slowpitch	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 12,587	\$ 12,903	\$ 22,000	\$ 22,000	\$ 22,000	—%
34 Items Pchsd f/Resale	43,877	44,415	52,000	42,000	52,000	23.8%
Total	56,464	57,318	74,000	64,000	74,000	15.6%
400 Professional Services & Charges						
41 Professional Services	25,583	25,103	27,000	27,000	27,000	—%
44 Taxes & Assessments	2,459	6,641	5,800	5,800	5,800	—%
49 Miscellaneous	3,223	3,134	4,000	4,000	4,000	—%
Total	31,265	34,878	36,800	36,800	36,800	—%
Total Expenditures	\$ 87,729	\$ 92,196	\$ 110,800	\$ 100,800	\$ 110,800	9.9%

Athletics - 516

This function provides year-round athletic programs for youth and adults. Activities include leagues, and tournaments in volleyball, softball, basketball and soccer.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
516 Athletics	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 68,777	\$ 74,719	\$ 84,305	\$ 79,305	\$ 92,477	16.6%
12 Overtime	—	198	500	500	500	—%
Total	68,777	74,917	84,805	79,805	92,977	16.5%
200 Benefits	25,516	29,182	29,324	29,324	29,674	1.2%
300 Operating Supplies						
31 Office & Oper Supplies	17,614	12,387	26,000	16,000	26,000	62.5%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
516 Athletics	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	11,782	11,175	15,000	15,000	15,000	—%
43 Trans & Training	—	—	300	300	300	—%
49 Miscellaneous	1,929	76	2,300	2,300	2,300	—%
Total	13,711	11,251	17,600	17,600	17,600	—%
Total Expenditures	\$ 125,618	\$ 127,737	\$ 157,729	\$ 142,729	\$ 166,251	16.5%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
517 Vulnerable Youth Programs	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ —	\$ 5,961	\$ —	\$ —	\$ —	n/a
200 Benefits	—	1,667	—	—	—	n/a
300 Operating Supplies						
31 Office & Oper Supplies	—	505	—	—	—	n/a
35 Small Tools & Equip	—	627	—	—	—	n/a
Total	—	1,132	—	—	—	n/a
400 Professional Services & Charges						
41 Professional Services	—	96,667	—	—	—	n/a
48 Repairs & Maintenance	—	2,652	—	—	—	n/a
Total	—	99,319	—	—	—	n/a
Total Expenditures	\$ —	\$ 108,079	\$ —	\$ —	\$ —	n/a

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
519 Community Recreation	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 157,282	\$ 134,973	\$ 93,037	\$ 93,037	\$ 58,986	(36.6)%
13 Special Pay	1,668	2,525	1,651	1,651	1,663	0.7 %
14 Retire/Term Cashout	441	784	—	—	—	n/a
Total	159,391	138,282	94,688	94,688	60,649	(35.9)%
200 Benefits	47,229	44,654	57,296	57,296	28,325	(50.6)%
300 Operating Supplies						
31 Office & Oper Supplies	907	4,735	2,500	2,888	7,500	159.7 %
400 Professional Services & Charges						
41 Professional Services	27,651	20,204	30,000	30,000	25,000	(16.7)%
49 Miscellaneous	167	—	300	300	300	— %
Total	27,818	20,204	30,300	30,300	25,300	(16.5)%
Total Expenditures	\$ 235,345	\$ 207,875	\$ 184,784	\$ 185,172	\$ 121,774	(34.2)%

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

	2018	2019	2020
	Actual	Estimated	Projected
Lions Pool	Actual	Year-End	Budget
Attendance	50,315	55,000	50,000
Expenditures	\$523,158	\$514,275	\$758,602
Revenue	\$147,513	\$150,150	\$150,150
% Self Supporting	28.0%	29.0%	23.0%
Net Cost/Participant	\$7.47	\$6.55	\$10.22

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
521 Lions Pool	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 255,310	\$ 276,340	\$ 417,111	\$ 288,111	\$ 518,770	80.1 %
12 Overtime	10,856	3,048	8,000	8,000	8,000	— %
13 Special Pay	2,193	2,498	2,000	2,000	2,000	— %
Total	268,359	281,886	427,111	298,111	528,770	77.4 %
200 Benefits	55,054	89,589	80,000	80,000	98,174	22.7 %
300 Operating Supplies						
31 Office & Oper Supplies	48,780	28,082	38,800	33,800	33,800	— %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
521 Lions Pool	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	3,329	7,529	—	2,128	—	(100.0)%
42 Communications	2,456	2,472	3,074	3,074	3,074	— %
44 Taxes & Assessments	1,291	2,976	2,100	3,033	2,100	(30.8)%
47 Public Utility Services	84,152	98,703	82,184	85,023	82,184	(3.3)%
48 Repairs & Maintenance	23,525	11,392	7,500	8,606	10,000	16.2 %
49 Miscellaneous	447	529	500	500	500	— %
Total	115,200	123,601	95,358	102,364	97,858	(4.4)%
Total Expenditures	\$ 487,393	\$ 523,158	\$ 641,269	\$ 514,275	\$ 758,602	47.5 %

Franklin Pool - 522

This function provides outdoor swimming to the community during the months of June, July and August. Salaries for the Recreation Program Supervisor and .50 Aquatic Maintenance Technician were moved from 522 to 523 (Aquatics Administration) in 2020.

FRANKLIN POOL EXPENDITURE/REVENUE PROFILE

	2018	2019	2020
Franklin Pool	Actual	Estimated	Projected
	Actual	Year-End	Budget
Attendance	42,039	39,891	40,000
Expenditures	\$338,681	\$332,141	\$140,154
Revenue	\$107,433	\$111,450	\$111,250
% Self Supporting	32.0%	36.0%	53.0%
Net Cost/Participant	\$5.50	\$4.94	\$2.49

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
522 Franklin Pool	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 136,580	\$ 175,163	\$ 120,016	\$ 188,016	\$ 25,610	(86.4)%
12 Overtime	431	16	300	300	300	— %
13 Special Pay	702	410	1,850	1,850	1,850	— %
14 Retire/Term Cashout	—	657	—	—	—	n/a
Total	137,713	176,246	122,166	190,166	27,760	(85.4)%
200 Benefits	43,484	51,348	43,829	42,629	8,625	(79.8)%
300 Operating Supplies						
31 Office & Oper Supplies	6,359	39,073	21,800	30,900	32,200	4.2 %
34 Items Pchsd f/Resale	—	15,795	—	15,111	18,000	19.1 %
Total	6,359	54,868	21,800	46,011	50,200	9.1 %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
522 Franklin Pool	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
42 Communications	—	44	1,157	1,157	1,157	— %
43 Trans & Training	—	148	200	200	200	— %
44 Taxes & Assessments	—	669	639	639	639	— %
47 Public Utility Services	—	49,810	45,673	45,673	45,673	— %
48 Repairs & Maintenance	—	4,894	3,000	3,766	4,000	6.2 %
49 Miscellaneous	229	654	1,900	1,900	1,900	— %
Total	229	56,219	52,569	53,335	53,569	0.4 %
Total Expenditures	\$ 187,785	\$ 338,681	\$ 240,364	\$ 332,141	\$ 140,154	(57.8)%

Aquatics - 523

This function provided administrative support to Lions and Franklin pools. These expenditures were moved to Lions Pool (521) and Franklin Pool (522) in 2018, however, salaries for the Recreation Program Supervisor and .50 Aquatic Maintenance Technician were moved from 522 back to 523 (Aquatics Administration) in 2020.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
523 Aquatics	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ —	\$ —	\$ —	\$ —	\$ 100,787	n/a
200 Benefits	—	—	—	—	38,281	n/a
300 Operating Supplies						
31 Office & Oper Supplies	29,600	—	—	—	—	n/a
34 Items Pchsd f/Resale	18,254	—	—	—	—	n/a
Total	47,854	—	—	—	—	n/a
400 Professional Services & Charges						
42 Communications	703	43	—	—	—	n/a
44 Taxes & Assessments	408	—	—	—	—	n/a
47 Public Utility Services	40,420	—	—	—	—	n/a
48 Repairs & Maintenance	4,840	—	—	—	—	n/a
Total	46,371	43	—	—	—	n/a
Total Expenditures	\$ 94,225	\$ 43	\$ —	\$ —	\$ 139,068	n/a

Senior Activities - 531

This service area provides Senior Activities to individuals who are 55 years of age or older.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
531 Senior Activities	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 927	\$ 1,114	\$ 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
532 Senior Classes	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 979	\$ 1,833	\$ 2,500	\$ 2,500	\$ 2,500	—%
400 Professional Services & Charges						
41 Professional Services	21,502	31,541	25,000	25,000	25,000	—%
Total Expenditures	<u>\$ 22,481</u>	<u>\$ 33,374</u>	<u>\$ 27,500</u>	<u>\$ 27,500</u>	<u>\$ 27,500</u>	—%

Harman Facility - 533

This service area represents the community building known as Harman Center. This is open to all community members regardless of age.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
533 Harman Facility	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
44 Taxes & Assessments	\$ 978	\$ 548	\$ 978	\$ 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
534 Senior Day Care	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 35,229	\$ 34,463	\$ 39,624	\$ 39,624	\$ 42,234	6.6 %
200 Benefits	3,970	4,143	4,553	4,553	4,674	2.7 %
300 Operating Supplies						
31 Office & Oper Supplies	6,558	6,336	6,700	6,300	6,700	6.3 %
400 Professional Services & Charges						
42 Communications	434	786	434	834	434	(48.0)%
49 Miscellaneous	119	—	200	200	200	— %
Total	<u>553</u>	<u>786</u>	<u>634</u>	<u>1,034</u>	<u>634</u>	<u>(38.7)%</u>
Total Expenditures	<u>\$ 46,310</u>	<u>\$ 45,728</u>	<u>\$ 51,511</u>	<u>\$ 51,511</u>	<u>\$ 54,242</u>	5.3 %

Senior Foot Care - 535

This service area provided senior foot care to individuals who were 55 years of age or older. Aging and Long-Term Care (ALTC) grants provided supplemental funding for this program. This program was discontinued in 2019.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
535 Senior Foot Care	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 697	\$ 962	\$ 500	\$ —	\$ —	n/a
400 Professional Services & Charges						
41 Professional Services	20,298	19,680	20,000	—	—	n/a
43 Trans & Training	65	—	500	—	—	n/a
49 Miscellaneous	368	—	1,000	—	—	n/a
Total	20,731	19,680	21,500	—	—	n/a
Total Expenditures	\$ 21,428	\$ 20,642	\$ 22,000	\$ —	\$ —	n/a

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
537 Senior Tours	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ —	\$ 27,847	\$ 20,174	\$ 29,202	\$ 21,534	(26.3)%
13 Special Pay	—	26	—	—	—	n/a
Total	—	27,873	20,174	29,202	21,534	(26.3)%
200 Benefits	—	16,919	15,683	19,021	15,942	(16.2)%
300 Operating Supplies						
31 Office & Oper Supplies	5,840	4,924	5,500	5,500	5,500	— %
400 Professional Services & Charges						
41 Professional Services	159,329	152,051	200,000	187,050	200,000	6.9 %
Total Expenditures	\$ 165,169	\$ 201,767	\$ 241,357	\$ 240,773	\$ 242,976	0.9 %

Senior Programs Administration - 538

This function plans, directs, and administers senior programs to individuals who are 55 years of age or older.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
538 Senior Programs Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 106,275	\$ 120,997	\$ 131,284	\$ 152,284	\$ 137,497	(9.7)%
12 Overtime	4,010	80	—	—	—	n/a
13 Special Pay	2,384	19	750	750	750	— %
14 Retire/Term Cashout	10,987	—	—	—	—	n/a
Total	123,656	121,096	132,034	153,034	138,247	(9.7)%
200 Benefits	62,041	54,257	58,225	58,225	56,861	(2.3)%
300 Operating Supplies						
31 Office & Oper Supplies	17,425	14,422	18,500	24,500	18,500	(24.5)%
34 Items Pchsd f/Resale	—	209	500	500	500	— %
35 Small Tools & Equip	5,551	—	—	—	—	n/a
Total	22,976	14,631	19,000	25,000	19,000	(24.0)%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
538 Senior Programs Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	29,543	18,346	22,000	16,000	22,000	37.5 %
42 Communications	7,388	7,468	8,614	8,614	8,614	— %
47 Public Utility Services	35,928	34,578	39,514	39,514	39,514	— %
48 Repairs & Maintenance	22,869	11,989	20,000	20,000	20,000	— %
49 Miscellaneous	9,218	8,932	10,750	10,766	10,750	(0.1)%
Total	104,946	81,313	100,878	94,894	100,878	6.3 %
Total Expenditures	\$ 313,619	\$ 271,297	\$ 310,137	\$ 331,153	\$ 314,986	(4.9)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
541 Park Maintenance	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 542,808	\$ 565,338	\$ 606,319	\$ 619,319	\$ 620,742	0.2 %
12 Overtime	2,917	2,629	4,000	4,000	4,000	— %
13 Special Pay	11,258	4,219	11,434	11,434	11,516	0.7 %
14 Retire/Term Cashout	10,155	2,103	3,500	3,500	3,500	— %
Total	567,138	574,289	625,253	638,253	639,758	0.2 %
200 Benefits	250,397	255,628	300,351	300,351	292,063	(2.8)%
300 Operating Supplies						
31 Office & Oper Supplies	102,087	96,945	151,500	145,300	135,800	(6.5)%
32 Fuel	45,569	52,691	50,000	50,000	50,000	— %
35 Small Tools & Equip	1,606	1,936	2,500	2,500	2,500	— %
Total	149,262	151,572	204,000	197,800	188,300	(4.8)%
400 Professional Services & Charges						
41 Professional Services	8,075	9,267	8,000	8,584	8,000	(6.8)%
42 Communications	5,649	5,574	3,800	3,800	3,800	— %
44 Taxes & Assessments	3,808	2,142	3,200	3,200	3,200	— %
47 Public Utility Services	381,541	482,477	386,643	387,297	387,343	— %
48 Repairs & Maintenance	161,747	177,990	179,081	183,012	182,823	(0.1)%
49 Miscellaneous	706	1,108	900	900	900	— %
Total	561,526	678,558	581,624	586,793	586,066	(0.1)%
Vehicle Replacement	75,000	35,000	90,000	90,000	90,000	— %
Total Expenditures	\$ 1,603,323	\$ 1,695,047	\$ 1,801,228	\$ 1,813,197	\$ 1,796,187	(0.9)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
542 Ball Field Maintenance	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 84,343	\$ 111,842	\$ 94,499	\$ 103,499	\$ 144,397	39.5 %
12 Overtime	2,749	1,800	3,500	3,500	3,500	— %
13 Special Pay	265	50	—	—	—	n/a
Total	87,357	113,692	97,999	106,999	147,897	38.2 %
200 Benefits	23,735	31,920	31,358	31,358	57,188	82.4 %
300 Operating Supplies						
31 Office & Oper Supplies	39,455	24,214	35,500	35,500	35,500	— %
400 Professional Services & Charges						
42 Communications	1,874	1,800	1,678	1,678	1,678	— %
49 Miscellaneous	—	225	—	455	—	(100.0)%
Total	1,874	2,025	1,678	2,133	1,678	(21.3)%
Total Expenditures	\$ 152,421	\$ 171,851	\$ 166,535	\$ 175,990	\$ 242,263	37.7 %

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 paid to the Risk Management Fund.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
543 Parks Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 171,887	\$ 177,910	\$ 181,532	\$ 181,532	\$ 187,221	3.1 %
14 Retire/Term Cashout	—	—	—	1,629	—	(100.0)%
Total	171,887	177,910	181,532	183,161	187,221	2.2 %
200 Benefits	52,380	56,434	58,958	58,958	64,654	9.7 %
300 Operating Supplies						
31 Office & Oper Supplies	3,327	1,314	2,000	2,000	2,000	— %
400 Professional Services & Charges						
41 Professional Services	203,371	199,909	208,871	208,871	252,067	20.7 %
42 Communications	21,822	20,166	20,604	20,604	20,604	— %
43 Trans & Training	1,044	—	500	985	500	(49.2)%
45 Rentals & Leases	58,479	59,885	61,682	61,682	61,682	— %
49 Miscellaneous	149,314	63,418	67,680	67,680	67,680	— %
Total	434,030	343,378	359,337	359,822	402,533	11.9 %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
543 Parks Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
Transfers Out	915,610	127,000	137,000	127,000	139,000	9.4 %
Total Expenditures	\$ 1,577,234	\$ 706,036	\$ 738,827	\$ 730,941	\$ 795,408	8.8 %

Parks Maintenance Administration - 547

Budgeted here are the power expenses associated with the soccer fields at 40th Avenue and Powerhouse.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
547 Parks Maintenance Admin	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
47 Public Utility Services	\$ 408	\$ 600	\$ 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 284,188	\$ 35,384	\$ 283,427	\$ 283,427	\$ 377,822	33.3 %
31 Taxes	2,583,260	2,505,558	2,560,000	2,560,000	2,826,147	10.4 %
33 Intergovernmental	97,427	100,490	86,830	69,330	69,330	— %
34 Chrgs f/Goods & Svcs	820,713	884,870	958,050	983,825	975,250	(0.9)%
36 Miscellaneous Revenues	210,721	168,928	141,800	138,531	140,800	1.6 %
Transfers In	1,513,060	1,519,940	1,513,060	1,513,060	1,519,940	0.5 %
Total	\$ 5,509,369	\$ 5,215,170	\$ 5,543,167	\$ 5,548,173	\$ 5,909,289	6.5 %

PARKS & RECREATION CAPITAL - 331

*Director of Public Works
Parks & Recreation Manager*

*Scott Schafer
Ken Wilkinson*

DEFINITION

The purpose of Fund 331 Capital Improvements is the acquisition of property and equipment and development and/or rehabilitation of parks and facilities.

There were a number of major capital projects completed in 2019:

- Creation of 8 pickleball courts at Franklin Park - funded in part through donations
- Installation of a new playground at Lions Park - funded in part through donations
- Completion of the Randall Park Improvement project
- Master Plan creation for the renovations and modernizations to Lions and Franklin Pools.
- Master Plan and Feasibility Study completion for the Martin Luther King Jr. Park proposed community swimming pool

The construction of a storage facility at Kiwanis Park / Gateway Sports Complex was not completed in 2019. This project was planned for 2018 and was not completed due to lack of funding. It will need to be carried forward. The current maintenance storage area for Kiwanis Park is the historic incinerator building.

Possible Capital Projects for 2020 include:

- Construction of a new playground at Martin Luther King Jr. Park - donation from Downtown Yakima Rotary Club
- Randall Park South - Dog Park improvements - picnic shelter - funded through donations
- 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.

The \$750,000 previously budgeted for Parks Capital as a result of the charter amendment is now paid directly through debt service using property tax funds. Parks does, however, receive a transfer that is the result of a CPI calculation on the \$750,000 charter amendment.

Expenses for Henry Beauchamp Community Center (546) and YPAL (549) now known as Washington Fruit Community Center are budgeted between Economic Development, City Hall Maintenance and REET1.

Function(s): 543, 545, 546, 549, 826 & 878.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
543 Parks Administration	\$ 1,071,054	\$ 62,593	\$ 120,594	\$ 97,318	\$ 151,078	55.2 %
545 Parks Maintenance	627,133	4,724,195	3,615,100	3,638,376	—	(100.0)%
546 Henry Beauchamp Comm Center	20,359	17,138	—	—	—	n/a
549 YPAL	202,788	1,128	93,019	93,019	—	(100.0)%
826 Aquatic Center YMCA	—	12,825	—	—	—	n/a
878 Soccer Complex Debt Service	—	4,437,653	—	—	—	n/a
Total	1,921,334	9,255,532	3,828,713	3,828,713	151,078	(96.1)%
Revenues by Element						
31 Taxes	—	—	—	—	21,078	n/a
33 Intergovernmental	240,260	115,947	—	—	—	n/a
36 Miscellaneous Revenues	159,208	299,987	55,000	126,423	130,000	2.8 %
39 Other Financing Sources	—	12,450,000	—	—	—	n/a
Transfers In	370,610	—	—	—	—	n/a
Total	770,078	12,865,934	55,000	126,423	151,078	19.5 %
Fund Balance						
Beginning Balance	1,562,583	411,326	4,021,729	4,021,729	319,439	(92.1)%
Revenues less Expenditures	(1,151,256)	3,610,402	(3,773,713)	(3,702,290)	—	(100.0)%
Ending Balance	\$ 411,327	\$ 4,021,728	\$ 248,016	\$ 319,439	\$ 319,439	— %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ 2,974	\$ 4,761	\$ —	\$ —	\$ —	n/a
400 Professional Services & Charges	5,942	23,383	—	—	—	n/a
600 Capital Projects	1,912,419	4,776,909	3,828,713	3,828,713	151,078	(96.1)%
800 Debt Service - Interest	—	12,825	—	—	—	n/a
Transfers	—	4,437,653	—	—	—	n/a
Total Expenditures	\$ 1,921,335	\$ 9,255,531	\$ 3,828,713	\$ 3,828,713	\$ 151,078	(96.1)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
543 Parks Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ 2,490	\$ 4,761	\$ —	\$ —	\$ —	n/a
400 Professional Services & Charges						
41 Professional Services	3,670	22,005	—	—	—	n/a
600 Capital Outlay						
61 Land	901,022	—	—	—	—	n/a
63 Impr Other Than Bldg	57,468	35,827	120,594	77,967	151,078	93.8 %
64 Machinery & Equipment	—	—	—	19,351	—	(100.0)%
65 Construction Projects	106,403	—	—	—	—	n/a
Total	1,064,893	35,827	120,594	97,318	151,078	55.2 %
Total Expenditures	\$ 1,071,053	\$ 62,593	\$ 120,594	\$ 97,318	\$ 151,078	55.2 %

Parks Maintenance - 545

This account is used for capital projects not associated with either YPAL or the Henry Beauchamp Community Center.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
545 Parks Maintenance	Actual	Actual	Budget	Year-End	Budget	to Proj
600 Capital Outlay						
65 Construction Projects	\$ 627,133	\$ 4,724,195	\$ 3,615,100	\$ 3,638,376	\$ —	(100.0)%

Henry Beauchamp Community Center - 546

This function was to more accurately report costs associated with repairs and maintenance costs of the Henry Beauchamp Community Center. Expenses for Henry Beauchamp Community Center (546) are budgeted between Economic Development, City Hall Maintenance and REET1.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
546 Henry Beauchamp Comm Center	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ 484	\$ —	\$ —	\$ —	\$ —	n/a
400 Professional Services & Charges						
41 Professional Services	—	1,378	—	—	—	n/a
48 Repairs & Maintenance	2,272	—	—	—	—	n/a
Total	2,272	1,378	—	—	—	n/a
600 Capital Outlay						
63 Impr Other Than Bldg	17,603	15,759	—	—	—	n/a
Total Expenditures	\$ 20,359	\$ 17,137	\$ —	\$ —	\$ —	n/a

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. Expenses for YPAL (549), now known as Washington Fruit Community Center, are budgeted between Economic Development, City Hall Maintenance and REET1.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
549 YPAL	Actual	Actual	Budget	Year-End	Budget	to Proj
600 Capital Outlay						
65 Construction Projects	\$ 202,788	\$ 1,128	\$ 93,019	\$ 93,019	\$ —	(100.0)%

Aquatic Center YMCA - 826

Beginning in 2019, Aquatics Center debt is paid directly from Debt Service Fund 281. The City directs property tax revenue to Fund 281 for this purpose.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
826 Aquatic Center YMCA	Actual	Actual	Budget	Year-End	Budget	to Proj
800 Debt Service Int/Other	\$ —	\$ 12,825	\$ —	\$ —	\$ —	n/a

Soccer Complex Debt Service - 878

Beginning in 2019, Soccer Complex debt is paid directly from Debt Service Fund 281. The City directs property tax revenue to Fund 281 for this purpose.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
545 Soccer Complex Debt Service	Actual	Actual	Budget	Year-End	Budget	to Proj
Transfers	\$ —	\$ 4,437,653	\$ —	\$ —	\$ —	n/a

Revenue

Revenues consist of a State grant for Randall Park improvements, contributions and interfund distributions.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 1,562,583	\$ 411,326	\$ 4,021,729	\$ 4,021,729	\$ 319,439	(92.1)%
31 Taxes	—	—	—	—	21,078	n/a
33 Intergovernmental	240,260	115,947	—	—	—	n/a
36 Miscellaneous Revenues	159,208	299,987	55,000	126,423	130,000	2.8 %
39 Other Financing Sources	—	12,450,000	—	—	—	n/a
Transfers In	370,610	—	—	—	—	n/a
Total	\$ 2,332,661	\$ 13,277,260	\$ 4,076,729	\$ 4,148,152	\$ 470,517	(88.7)%

CEMETERY - 144

*Director of Public Works
Parks & Recreation Manager*

*Scott Schafer
Ken Wilkinson*

DEFINITION

This fund provides burial facilities and services and maintains the grounds of Tahoma Cemetery. 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 & 544.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Yearly Number of Burials	89	92	95	95
Number of Acres to be Maintained	55	55	55	55

AUTHORIZED PERSONNEL

Class Code	Position Title	2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 Proposed Budget
8818	Parks Maintenance Specialist	2.00	2.00	2.00	2.00
Total Personnel ⁽¹⁾		2.00	2.00	2.00	2.00

(1) Cemetery (144) funds .60 FTE's in Public Works (560).

BUDGET SUMMARY

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
518 Cemetery	\$ 279,792	\$ 267,588	\$ 303,002	\$ 301,135	\$ 325,121	8.0 %
Revenues by Element						
34 Chrgs f/Goods & Svcs	148,834	185,585	159,500	159,500	173,500	8.8 %
36 Miscellaneous Revenues	22	79	—	140	1,500	971.4 %
Transfers In	157,000	139,000	149,000	139,000	151,000	8.6 %
Total	305,856	324,664	308,500	298,640	326,000	9.2 %
Fund Balance						
Beginning Balance	35,368	61,431	118,508	118,508	116,012	(2.1)%
Revenues less Expenditures	26,064	57,076	5,498	(2,495)	879	(135.2)%
Ending Balance	\$ 61,432	\$ 118,507	\$ 124,006	\$ 116,013	\$ 116,891	0.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 121,701	\$ 128,514	\$ 144,154	\$ 144,154	\$ 153,497	6.5%
200 Personnel Benefits	54,111	58,489	63,173	63,173	65,888	4.3%
Sub-Total Salaries & Benefits	175,812	187,003	207,327	207,327	219,385	5.8%
300 Operating Supplies	23,614	22,983	20,200	22,753	31,000	36.2%
400 Professional Services & Charges	80,367	57,602	75,476	71,056	74,736	5.2%
Total Expenditures	\$ 279,793	\$ 267,588	\$ 303,003	\$ 301,136	\$ 325,121	8.0%

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 117,339	\$ 125,414	\$ 139,094	\$ 139,094	\$ 148,437	6.7 %
12 Overtime	2,490	2,778	3,460	3,460	3,460	— %
13 Special Pay	1,872	322	1,600	1,600	1,600	— %
Total	121,701	128,514	144,154	144,154	153,497	6.5 %
200 Benefits	54,111	58,489	63,173	63,173	65,888	4.3 %
300 Operating Supplies						
31 Office & Oper Supplies	10,948	11,650	7,000	7,763	17,000	119.0 %
32 Fuel	2,248	2,879	3,500	3,500	3,500	— %
34 Items Pchsd f/Resale	10,386	7,408	9,000	10,237	9,000	(12.1)%
35 Small Tools & Equip	32	1,046	700	1,253	1,500	19.7 %
Total	23,614	22,983	20,200	22,753	31,000	36.2 %
400 Professional Services & Charges						
41 Professional Services	31,338	29,783	28,788	28,812	31,407	9.0 %
42 Communications	1,220	1,954	1,694	1,694	1,694	— %
44 Taxes & Assessments	2,174	1,955	3,000	3,000	3,000	— %
47 Public Utility Services	11,952	12,372	21,850	17,285	18,491	7.0 %
48 Repairs & Maintenance	16,216	5,415	12,786	12,907	12,786	(0.9)%
49 Miscellaneous	17,467	6,123	7,358	7,358	7,358	— %
Total	80,367	57,602	75,476	71,056	74,736	5.2 %
Total Expenditures	\$ 279,793	\$ 267,588	\$ 303,003	\$ 301,136	\$ 325,121	8.0 %

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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 35,368	\$ 61,431	\$ 118,508	\$ 118,508	\$ 116,012	(2.1)%
34 Chrgs f/Goods & Svcs	148,834	185,585	159,500	159,500	173,500	8.8 %
36 Miscellaneous Revenues	22	79	—	140	1,500	971.4 %
Transfers In	157,000	139,000	149,000	139,000	151,000	8.6 %
Total	<u>\$ 341,224</u>	<u>\$ 386,095</u>	<u>\$ 427,008</u>	<u>\$ 417,148</u>	<u>\$ 442,012</u>	6.0 %

Cemetery Trust Fund 610 - See Finance and Budget Narratives.

STREETS & TRAFFIC - 141

GENERAL GOVERNMENT

*Director of Public Works
Streets & Traffic Operations Manager*

*Scott Schafer
Joe Rosenlund*

DEFINITION

The Street Operations Division is responsible for street surface preservation, maintenance, repairs, sweeping, sidewalk repairs, arterial weed control, snow and ice control, and other seasonal service programs dedicated to the health, safety and welfare of our citizens. Street operations staff maintains nearly 400 miles of public streets and 44 miles of alleys under the authority of the City. The Street and Traffic Operations Division takes a great deal of pride in preserving and maintaining Yakima's \$500 million investment for this community's transportation system. The Division strives to be good stewards of the funds allocated every year to provide safe streets for motorists, pedestrians and bicyclists.

Maintenance of the street and related infrastructure is the primary function of the Street Operations Division. Activities include regular or planned maintenance work, emergency maintenance and special maintenance projects in response to citizen requests, and Council directives. Anticipating and planning for the necessary materials by each work group is critical to timely, efficient and cost-effective maintenance work. Response to snow and ice removal is an obvious example of the need for timely preparation of materials and equipment.

The City of Yakima uses three different materials for the winter maintenance program, a liquid deicer, bulk rock salt and traction material. The amount of these materials can vary widely depending on winter weather conditions.

The city, at times, also utilizes private contract services for plowing residential streets and assisting in snow removal when needed. Snow removal programs are initiated by the Streets division when specific snow depths are reached and weather forecasts indicate that temperatures will be remaining below freezing. Crews apply liquid de-icing chemicals in a proactive mode to minimize predicted ice conditions and use granular de-icing compound on snow-covered roads to reduce snow compaction and ice creation.

Street work is now primarily reactive repairs instead of proactive preventive maintenance. 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. This past year street maintenance was further restricted by the cost overruns due to the heavy February snow storms.

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.

Function(s): 411, 412, 413, 414, 416, 417, 419, 421, 423, 432, 434, 439, 441, 443, 444, 449, 879 & 883.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Street Maintenance				
Road Miles Crack Filled	—	7	5	10
Centerline Miles Paved	2	1	1	2
Miles of Dirt Streets and Alleys Graded / Graveled	44	—	—	—
Street Cleaning				
Maintenance Miles of Paved Streets	950	1,000	1,000	1,000
Sweeper Material (Tons)	900	850	1,100	1,000
Public Area Lighting				
City High Pressure Sodium Street Lights in Service ⁽¹⁾⁽³⁾	4,095	2,248	977	—
LED Streetlights in Service ⁽²⁾⁽³⁾	570	2,442	3,632	4,639
Traffic Control				
Traffic Signs Under Maintenance				
Warning	1,950	1,970	1,990	2,010
Regulatory	10,650	10,700	10,750	10,800
Other	13,990	14,000	14,010	14,020
Total Traffic Signs Under Maintenance	26,590	26,670	26,750	26,830
Traffic Pavement Markings to be Maintained (in gallons)	3,800	4,740	4,740	4,740
Traffic Signals	109	112	114	115
Solar-Powered School Flashers Units	58	60	60	64
School Pedestrian Signals	6	6	6	6
Flashing Beacons	6	10	14	18

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Traffic Engineering				
Update Traffic Counts on Arterial Streets (in segments)	2	—	—	—
Corrective or Citizen Request Work Orders Generated	50	40	50	50

- (1) Inventory has not been updated for annexations, new developments or construction projects.
- (2) As High Pressure Sodium streetlights fail, they are being replaced with LED street lights.
- (3) Citywide replacement of High Pressure Sodium lights to LED lights was begun in 2017.

AUTHORIZED PERSONNEL

Class		2017 Adopted	2018 Adopted	2019 Adopted	2020 Proposed
Code	Position Title	Budget	Budget	Budget	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	0.00
4223	Traffic Systems Technician II ⁽¹⁾	2.00	2.00	2.00	3.00
4224	Senior Traffic Systems Technician	1.00	1.00	1.00	1.00
4635	Traffic Signal System Analyst ⁽²⁾	1.00	1.00	0.00	0.00
8662	Traffic Signs & Markings Specialist I ⁽¹⁾	1.00	1.00	0.00	0.00
8663	Traffic Signs & Markings Specialist II ⁽¹⁾	1.00	1.00	2.00	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	2.00	4.00	4.00
8715	Street Operations Lead ⁽³⁾	0.00	1.00	1.00	1.00
11103	Supervising Traffic Engineer ⁽²⁾	0.00	0.00	1.00	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	33.00	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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
411 Pedestrian / Bike Maintenance	\$ 66,002	\$ 91,216	\$ 112,834	\$ 126,834	\$ 25,000	(80.3)%
412 Snow & Ice Control	618,297	294,626	498,559	657,579	313,335	(52.4)%
413 Roadway Maintenance	2,091,319	2,011,413	2,137,604	2,113,731	2,652,211	25.5 %
414 Drainage Maintenance	33,022	33,518	38,663	38,663	—	(100.0)%
416 Street Cleaning	395,952	429,244	554,933	519,654	520,040	0.1 %
417 Roadside Maintenance	101,285	87,781	82,448	82,448	10,000	(87.9)%
419 Streets Administration	136,423	133,258	136,871	136,871	138,630	1.3 %
421 Streets Management	68,281	72,672	74,146	74,231	76,518	3.1 %
423 General Services	251,710	267,071	269,662	269,662	272,123	0.9 %
432 Lighting / LED Debt Service	2,026,066	1,781,872	2,197,669	396,362	3,072,451	675.2 %
434 Traffic Control	1,166,554	1,185,272	1,129,896	1,146,762	1,146,152	(0.1)%
439 Traffic Administration	7,557	2,338	4,800	4,300	4,800	11.6 %
441 Traffic Management	67,617	70,088	72,307	72,307	74,593	3.2 %
443 Traffic Engineering	426	—	—	—	—	n/a
444 Traffic Planning	40,243	7,677	148,750	7,495	149,915	n/a
449 Traffic Engineering Administration	224,903	197,806	203,242	203,242	205,683	1.2 %
Total	7,295,657	6,665,852	7,662,384	5,850,141	8,661,451	48.1 %
Revenues by Element						
31 Taxes	3,116,609	3,634,020	3,271,325	3,121,325	4,016,314	28.7 %
33 Intergovernmental	1,501,338	1,917,190	1,741,712	1,507,280	1,513,000	0.4 %
34 Chrgs f/Goods & Svcs	402,773	562,379	545,000	681,545	676,636	(0.7)%
36 Miscellaneous Revenues	125,462	28,413	8,000	52,522	15,500	(70.5)%
39 Other Financing Sources	2,447,759	207	40,000	45,059	2,440,000	n/a
Transfers In	—	144,000	176,545	—	—	n/a
Total	7,593,941	6,286,209	5,782,582	5,407,731	8,661,450	60.2 %
Fund Balance						
Beginning Balance	551,611	849,894	470,252	470,252	27,841	(94.1)%
Revenues less Expenditures	298,284	(379,643)	(1,879,802)	(442,410)	(1)	(100.0)%
Ending Balance	\$ 849,895	\$ 470,251	\$ (1,409,550)	\$ 27,842	\$ 27,840	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,904,035	\$ 1,898,170	\$ 2,187,620	\$ 2,055,130	\$ 2,300,071	11.9 %
200 Personnel Benefits	816,994	851,711	949,095	910,421	975,928	7.2 %
Sub-Total Salaries & Benefits	2,721,029	2,749,881	3,136,715	2,965,551	3,275,999	10.5 %
300 Operating Supplies	842,967	581,136	592,877	691,941	592,100	(14.4)%
400 Professional Services & Charges	3,350,368	1,453,361	3,426,260	1,686,118	4,110,289	143.8 %
600 Capital Projects	8,367	—	—	—	—	n/a
700 Debt Service - Principal	—	57,750	79,040	79,041	233,254	195.1 %
800 Debt Service - Interest	22,926	35,911	32,491	32,491	89,809	176.4 %
Transfers	350,000	1,787,814	395,000	395,000	360,000	(8.9)%
Total Expenditures	\$ 7,295,657	\$ 6,665,853	\$ 7,662,383	\$ 5,850,142	\$ 8,661,451	48.1 %

EXPLANATORY NARRATIVE

Pedestrian / Bike Maintenance - 411

This function covers pedestrian and bikeway maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. Most of the locations repaired are short segments that had severe damage from tree roots or weather related buckling. The program covers sidewalks not included in the Transportation Benefit District (TBD) project list. Lack of funding limits the amount work that could be accomplished outside of the TBD areas. Salaries and benefits have been restructured and moved to other functions as of 2020.

411 Pedestrian / Bike Maintenance	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 29,955	\$ 31,752	\$ 57,519	\$ 57,519	\$ —	(100.0)%
12 Overtime	1,864	475	2,000	2,000	—	(100.0)%
13 Special Pay	1,902	1,529	2,200	2,200	—	(100.0)%
14 Retire/Term Cashout	72	65	600	600	—	(100.0)%
Total	33,793	33,821	62,319	62,319	—	(100.0)%
200 Benefits	15,758	16,462	29,514	29,514	—	(100.0)%
300 Operating Supplies						
31 Office & Oper Supplies	531	2,310	1,000	15,000	5,000	(66.7)%
400 Professional Services & Charges						
41 Professional Services	15,921	38,622	20,000	20,000	20,000	— %
Total Expenditures	\$ 66,003	\$ 91,215	\$ 112,833	\$ 126,833	\$ 25,000	(80.3)%

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.

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 included reduction in the Snow Emergency Zone and adjustments to the timing for calling in contractors.

Record snow fall in February this year caused the division to exceed the allotted budget for materials and contract work. These costs were covered by reducing funds available for street maintenance and delaying the hiring of the Traffic Engineering Supervisor until 2020. There is little money available for materials for the remainder of the year and no money available for contracted snow removal. Salaries and benefits have been restructured and moved to other functions as of 2020.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
412 Snow and Ice Control						
100 Salaries & Wages						
11 Salaries & Wages	\$ 99,845	\$ 105,840	\$ 111,588	\$ 105,932	\$ —	(100.0)%
12 Overtime	6,288	1,585	7,000	7,000	—	(100.0)%
13 Special Pay	6,345	5,101	6,500	6,500	—	(100.0)%
14 Retire/Term Cashout	239	216	1,450	1,450	—	(100.0)%
Total	112,717	112,742	126,538	120,882	—	(100.0)%
200 Benefits	52,541	54,873	58,685	58,685	—	(100.0)%
300 Operating Supplies						
31 Office & Oper Supplies	287,082	100,285	160,000	222,027	160,000	(27.9)%
400 Professional Services & Charges						
41 Professional Services	163,398	23,235	150,000	252,650	150,000	(40.6)%
48 Repairs & Maintenance	2,560	3,491	3,335	3,335	3,335	— %
Total	165,958	26,726	153,335	255,985	153,335	(40.1)%
Total Expenditures	\$ 618,298	\$ 294,626	\$ 498,558	\$ 657,579	\$ 313,335	(52.4)%

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 had resumed the chip seal program after nine years but not at the level required to keep roadways in good condition over the long term. The 2019 program was omitted due to cost overruns for snow and ice control.

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).

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
413 Roadway Maintenance						
100 Salaries & Wages						
11 Salaries & Wages	\$ 701,802	\$ 726,158	\$ 757,427	\$ 717,427	\$ 1,079,435	50.5 %
12 Overtime	43,695	11,091	45,000	45,000	62,000	37.8 %
13 Special Pay	44,386	35,686	50,000	50,000	67,200	34.4 %
14 Retire/Term Cashout	11,520	2,874	2,000	3,127	4,550	45.5 %
Total	801,403	775,809	854,427	815,554	1,213,185	48.8 %
200 Benefits	367,918	384,113	396,728	396,728	552,575	39.3 %
300 Operating Supplies						
31 Office & Oper Supplies	152,388	80,804	100,000	100,000	100,000	— %
32 Fuel	77,396	82,233	77,000	77,000	77,000	— %
35 Small Tools & Equip	11,725	11,430	8,500	8,500	8,500	— %
Total	241,509	174,467	185,500	185,500	185,500	— %
400 Professional Services & Charges						
41 Professional Services	1,573	439	3,000	3,000	3,000	— %
42 Communications	5,370	5,917	5,500	5,500	5,500	— %
43 Trans & Training	2,848	950	2,000	2,000	2,000	— %
45 Rentals & Leases	32,842	5,016	28,000	28,000	28,000	— %
48 Repairs & Maintenance	281,366	309,704	308,450	323,450	308,450	(4.6)%
49 Miscellaneous	6,491	4,998	4,000	4,000	4,000	— %
Total	330,490	327,024	350,950	365,950	350,950	(4.1)%
Vehicle Replacement	350,000	350,000	350,000	350,000	350,000	— %
Total Expenditures	\$ 2,091,320	\$ 2,011,413	\$ 2,137,605	\$ 2,113,732	\$ 2,652,210	25.5 %

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. Salaries and benefits have been restructured and moved into Roadway Maintenance (413) as of 2020.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
414 Drainage Maintenance	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 19,966	\$ 21,166	\$ 23,059	\$ 23,059	\$ —	(100.0)%
12 Overtime	1,243	317	2,000	2,000	—	(100.0)%
13 Special Pay	1,267	1,018	1,500	1,500	—	(100.0)%
14 Retire/Term Cashout	48	43	100	100	—	(100.0)%
Total	22,524	22,544	26,659	26,659	—	(100.0)%
200 Benefits	10,499	10,974	12,003	12,003	—	(100.0)%
Total Expenditures	\$ 33,023	\$ 33,518	\$ 38,662	\$ 38,662	\$ —	(100.0)%

Street Cleaning - 416

The Central Business District is swept at least weekly. Additional sweeping is done after snowstorms to pick up traction material spread from the storm. Streets are also swept in advance of special events such as parades or street fairs. There is not enough personnel or equipment to provide scheduled sweeping of the remainder of the city streets.

Street cleaning services have increased over previous years in part because of the reduction in pavement maintenance has allowed more time for this activity. This program contributes significantly to keeping storm drains clear and limiting pollutant run-off to rivers and streams.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
416 Street Cleaning	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 99,845	\$ 105,840	\$ 158,686	\$ 158,686	\$ 147,059	(7.3)%
12 Overtime	6,214	1,585	7,250	7,250	7,250	— %
13 Special Pay	6,341	5,098	7,000	7,000	7,000	— %
14 Retire/Term Cashout	239	216	1,500	1,500	1,500	— %
Total	112,639	112,739	174,436	174,436	162,809	(6.7)%
200 Benefits	52,525	54,872	84,097	84,097	74,031	(12.0)%
300 Operating Supplies						
31 Office & Oper Supplies	13	223	—	121	200	65.3 %
32 Fuel	24,338	24,419	30,000	30,000	30,000	— %
Total	24,351	24,642	30,000	30,121	30,200	0.3 %
400 Professional Services & Charges						
47 Public Utility Services	61,772	52,722	60,000	58,000	60,000	3.4 %
48 Repairs & Maintenance	144,665	184,269	206,400	173,000	193,000	11.6 %
Total	206,437	236,991	266,400	231,000	253,000	9.5 %
Total Expenditures	\$ 395,952	\$ 429,244	\$ 554,933	\$ 519,654	\$ 520,040	0.1 %

Roadside Maintenance - 417

The primary purpose of this function is weed control within the city's right-of-way. 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. Salaries and benefits have been restructured and moved to into Roadway Maintenance (413) as of 2020. This function will continue to include program expenses.

	2017	2018	2019	2019	2020	% Chng
417 Roadside Maintenance	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 49,923	\$ 52,921	\$ 43,177	\$ 43,177	\$ —	(100.0)%
12 Overtime	3,107	792	3,000	3,000	—	(100.0)%
13 Special Pay	3,171	2,549	3,500	3,500	—	(100.0)%
14 Retire/Term Cashout	119	108	200	200	—	(100.0)%
Total	56,320	56,370	49,877	49,877	—	(100.0)%
200 Benefits	26,264	27,439	22,571	22,571	—	(100.0)%
300 Operating Supplies						
31 Office & Oper Supplies	18,700	3,972	10,000	10,000	10,000	— %
Total Expenditures	\$ 101,284	\$ 87,781	\$ 82,448	\$ 82,448	\$ 10,000	(87.9)%

Streets Administration - 419

This function covers the supervisory and office expenses for Street Operations.

	2017	2018	2019	2019	2020	% Chng
419 Streets Administration	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 88,502	\$ 90,707	\$ 94,659	\$ 94,659	\$ 97,622	3.1 %
200 Benefits	33,453	36,239	35,712	34,212	34,508	0.9 %
300 Operating Supplies						
31 Office & Oper Supplies	5,087	5,196	4,500	6,000	4,500	(25.0)%
35 Small Tools & Equip	375	375	1,200	1,200	1,200	— %
Total	5,462	5,571	5,700	7,200	5,700	(20.8)%
400 Professional Services & Charges						
42 Communications	593	697	600	600	600	— %
44 Taxes & Assessments	46	44	200	200	200	— %
Total	639	741	800	800	800	— %
600 Capital Outlay						
64 Machinery & Equipment	8,367	—	—	—	—	n/a
Total Expenditures	\$ 136,423	\$ 133,258	\$ 136,871	\$ 136,871	\$ 138,630	1.3 %

Streets Management - 421

This function is used for management services for Street Operations. One-half of the Street and Traffic Operations Manager expenses are shared with Traffic Engineering/Traffic Operations.

	2017	2018	2019	2019	2020	% Chng
			Amended	Estimated	Projected	YE Est
421 Streets Management	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 52,531	\$ 55,750	\$ 55,347	\$ 55,347	\$ 57,356	3.6%
200 Benefits	15,086	16,163	16,959	16,959	17,237	1.6%
400 Professional Services & Charges						
42 Communications	—	5	15	100	100	—%
49 Miscellaneous	663	754	1,825	1,825	1,825	—%
Total	663	759	1,840	1,925	1,925	—%
Total Expenditures	\$ 68,280	\$ 72,672	\$ 74,146	\$ 74,231	\$ 76,518	3.1%

General Services - 423

This function includes the Interfund Insurance charges and Public Works Administration charges.

	2017	2018	2019	2019	2020	% Chng
			Amended	Estimated	Projected	YE Est
423 General Services	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 193,789	\$ 194,401	\$ 199,261	\$ 199,261	\$ 236,722	18.8 %
47 Public Utility Services	175	179	175	175	175	— %
49 Miscellaneous	57,746	24,491	25,226	25,226	25,226	— %
Total	251,710	219,071	224,662	224,662	262,123	16.7 %
Transfers Out	—	48,000	45,000	45,000	10,000	(77.8)%
Total Expenditures	\$ 251,710	\$ 267,071	\$ 269,662	\$ 269,662	\$ 272,123	0.9 %

Lighting - 432 / LED Debt Service - 879/883

This service unit includes power service, design, installation, repair and maintenance of the City's streetlights. Supplies purchased include items such as fixtures, poles, fuses, photo-cells, arms, brackets, and wire. The upgrade to LED fixtures has greatly reduced the rate of call-outs for equipment malfunctions has resulted from 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 75% complete but was delayed due to regulatory issues, which now have been resolved. Project completion is expected to be in the first quarter of 2020. The LED installations will reduce the annual utility bill for street lighting by over 50% compared to the time the upgrade project was initiated and result in minimal maintenance needs over the first 15 years of the new fixtures lives.

	2017	2018	2019	2019	2020	% Chng
			Amended	Estimated	Projected	YE Est
432 Lighting / LED Debt Service	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 26,021	\$ 28,131	\$ 28,191	\$ 28,191	\$ 29,615	5.1 %
12 Overtime	522	587	750	750	750	— %
13 Special Pay	1,167	1,055	1,000	1,000	1,000	— %
14 Retire/Term Cashout	139	164	—	—	—	n/a
Total	27,849	29,937	29,941	29,941	31,365	4.8 %

	2017	2018	2019 Amended	2019 Estimated	2020 Projected	% Chng YE Est to Proj
432 Lighting / LED Debt Service	Actual	Actual	Budget	Year-End	Budget	
200 Benefits	11,706	12,496	12,640	12,640	13,023	3.0 %
300 Operating Supplies						
31 Office & Oper Supplies	2,026	10	5,000	5,750	5,000	(13.0)%
400 Professional Services & Charges						
47 Public Utility Services	330,402	255,616	245,000	235,000	200,000	(14.9)%
48 Repairs & Maintenance	1,631,157	338	1,793,557	1,500	2,500,000	n/a
Total	1,961,559	255,954	2,038,557	236,500	2,700,000	n/a
800 Debt Service - LED Lighting	22,926	93,660	111,532	111,532	323,063	189.7 %
Transfers Out	—	1,389,814	—	—	—	n/a
Total Expenditures	\$ 2,026,066	\$ 1,781,871	\$ 2,197,670	\$ 396,363	\$ 3,072,451	675.2 %

Traffic Control - 434

Maintenance and operation of the City's traffic signal system, signs and marking inventory will continue at a reduced level due to on-going budget limitations. 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, along with 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 lack of staffing. Two Traffic Sign Specialist positions were eliminated in 2014, crippling maintenance efforts. School zones and arterials will continue to be the top priority for maintenance but most markings in residential areas rarely maintained. Requests for new markings, in particular crosswalks, will be reviewed not just for need but maintainability as well. Long lead times are typical for signage and 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 do not meet the requirements for inspection or timely replacement which exposes 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
434 Traffic Control						
100 Salaries & Wages						
11 Salaries & Wages	\$ 493,304	\$ 521,228	\$ 533,108	\$ 533,108	\$ 552,648	3.7 %
12 Overtime	12,104	8,892	12,000	12,000	12,000	— %
13 Special Pay	21,742	17,866	20,000	20,000	20,000	— %
14 Retire/Term Cashout	5,082	5,840	5,000	5,000	5,000	— %
Total	532,232	553,826	570,108	570,108	589,648	3.4 %
200 Benefits	209,200	221,917	223,937	223,937	229,630	2.5 %
300 Operating Supplies						
31 Office & Oper Supplies	241,387	245,618	178,977	192,843	174,000	(9.8)%
32 Fuel	12,385	16,747	9,700	17,000	9,700	(42.9)%
35 Small Tools & Equip	2,656	5,822	2,500	2,500	2,500	— %
Total	256,428	268,187	191,177	212,343	186,200	(12.3)%
400 Professional Services & Charges						
42 Communications	5,623	5,000	9,334	8,034	8,334	3.7 %
47 Public Utility Services	116,110	90,803	88,500	85,500	85,500	— %
48 Repairs & Maintenance	46,962	45,539	46,840	46,840	46,840	— %
Total	168,695	141,342	144,674	140,374	140,674	0.2 %
Total Expenditures	\$ 1,166,555	\$ 1,185,272	\$ 1,129,896	\$ 1,146,762	\$ 1,146,152	(0.1)%

Traffic Administration - 439

This function covers the supervisory and office expenses for Traffic Operations.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
439 Traffic Administration						
300 Operating Supplies						
31 Office & Oper Supplies	\$ 2,686	\$ 435	\$ 1,500	\$ 1,000	\$ 1,500	50.0 %
400 Professional Services & Charges						
43 Trans & Training	393	—	1,200	1,000	1,200	20.0 %
49 Miscellaneous	4,478	1,903	2,100	2,300	2,100	(8.7)%
Total	4,871	1,903	3,300	3,300	3,300	— %
Total Expenditures	\$ 7,557	\$ 2,338	\$ 4,800	\$ 4,300	\$ 4,800	11.6 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
441 Traffic Management						
100 Salaries & Wages						
11 Salaries & Wages	\$ 52,531	\$ 53,925	\$ 55,348	\$ 55,348	\$ 57,356	3.6%
200 Benefits	15,085	16,163	16,960	16,960	17,237	1.6%
Total Expenditures	\$ 67,616	\$ 70,088	\$ 72,308	\$ 72,308	\$ 74,593	3.2%

Traffic Engineering - 443

This function is used to track Traffic Engineering professional services

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
443 Traffic Engineering						
400 Professional Services & Charges						
49 Miscellaneous	\$ 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.

All traffic engineering functions fall to the Streets & Traffic Operations Manager. The hiring of the Supervising Traffic Engineer to take over many of the traffic engineering functions has been delayed to 2020 due to Snow and Ice Control cost overruns. There will continue be long delays in investigations, data collections and actions taken on all traffic requests until that position is filled and trained. The salaries and wages in the year-end estimate were transferred to help cover the snow /ice expenses incurred in 2019.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
444 Traffic Planning						
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,319	\$ —	\$ 87,962	\$ —	\$ 90,728	n/a
12 Overtime	13	—	—	—	—	n/a
13 Special Pay	750	—	—	—	—	n/a
14 Retire/Term Cashout	8,914	—	—	—	—	n/a
Total	10,996	—	87,962	—	90,728	n/a
200 Benefits	6,959	—	39,289	2,115	37,687	n/a
300 Operating Supplies						
31 Office & Oper Supplies	779	915	1,000	1,000	1,000	—%
35 Small Tools & Equip	3,414	340	2,000	2,000	2,000	—%
Total	4,193	1,255	3,000	3,000	3,000	—%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
444 Traffic Planning	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	18,096	6,422	18,500	2,380	18,500	677.3%
Total Expenditures	\$ 40,244	\$ 7,677	\$ 148,751	\$ 7,495	\$ 149,915	n/a

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
449 Traffic Engineering Admin	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 14,580	\$ 15,728	\$ 15,573	\$ 15,573	\$ 18,014	15.7%
42 Communications	146	24	200	200	200	—%
45 Rentals & Leases	169,933	164,988	169,938	169,938	169,938	—%
49 Miscellaneous	40,244	17,066	17,531	17,531	17,531	—%
Total Expenditures	\$ 224,903	\$ 197,806	\$ 203,242	\$ 203,242	\$ 205,683	1.2%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 551,611	\$ 849,894	\$ 470,252	\$ 470,252	\$ 27,841	(94.1)%
31 Taxes	3,116,609	3,634,020	3,271,325	3,121,325	4,016,314	28.7 %
33 Intergovernmental	1,501,338	1,917,190	1,741,712	1,507,280	1,513,000	0.4 %
34 Chrgs f/Goods & Svcs	402,773	562,379	545,000	681,545	676,636	(0.7)%
36 Miscellaneous Revenues	125,462	28,413	8,000	52,522	15,500	(70.5)%
39 Other Financing Sources	2,447,759	207	40,000	45,059	2,440,000	n/a
Transfers In	—	144,000	176,545	—	—	n/a
Total	\$ 8,145,552	\$ 7,136,103	\$ 6,252,834	\$ 5,877,983	\$ 8,689,291	47.8 %

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.

A Pavement Condition Index (PCI) update in the amount of \$50,000 was authorized by City Council in the 2020 budget

Function(s): 711, 712, 713, 809, 814 & 877.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
711 Capital Improvement	\$ 220,375	\$ 19,350	\$ —	\$ —	\$ —	n/a
712 Arterial Street Projects	1,021,927	767,213	11,908,352	7,980,444	5,877,894	(26.3)%
713 Arterial Street Programs	4,778	2,621	5,000	5,000	55,000	n/a
809 SIED Airport Road Debt Service	—	58,090	58,090	58,090	58,090	— %
814 SIED River Road Debt Service	—	—	—	—	62,797	n/a
877 SIED Frontage Road Debt Service	—	106,197	106,197	106,197	106,197	— %
Total	1,247,080	953,471	12,077,639	8,149,731	6,159,978	(24.4)%
Revenues by Element						
33 Intergovernmental	1,190,323	1,077,095	9,088,713	6,158,363	5,909,944	(4.0)%
36 Miscellaneous Revenues	1,000	1,000	1,000	1,000	1,000	— %
39 Other Financing Sources	—	500,000	1,700,000	—	—	n/a
Total	1,191,323	1,578,095	10,789,713	6,159,363	5,910,944	(4.0)%
Fund Balance						
Beginning Balance	1,578,823	1,523,066	2,147,691	2,147,691	157,323	(92.7)%
Revenues less Expenditures	(55,757)	624,624	(1,287,926)	(1,990,368)	(249,034)	(87.5)%
Ending Balance	\$ 1,523,066	\$ 2,147,690	\$ 859,765	\$ 157,323	\$ (91,711)	(158.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ 9,888	\$ 16,038	\$ 10,000	\$ 10,000	\$ 60,000	500.0 %
600 Capital Projects	1,016,817	773,145	11,903,352	7,975,444	5,872,894	(26.4)%
700 Debt Service - Principal	—	95,145	135,601	135,601	166,758	23.0 %
800 Debt Service - Interest	—	69,141	28,686	28,686	60,326	110.3 %
Transfers	220,375	—	—	—	—	n/a
Total Expenditures	\$ 1,247,080	\$ 953,469	\$ 12,077,639	\$ 8,149,731	\$ 6,159,978	(24.4)%

EXPLANATORY NARRATIVE

Projects scheduled and budgeted for 2020 using this fund are:

CAPITAL IMPROVEMENT EXPENDITURES

Fund 142 Expenditures	2020 Projected Budget
Construction Projects	
- Professional Services	\$ 10,000
2143 Nob Hill/Fair Ave Rebuild	78,312
2340 N 1st St Revitalization - Phase I	131,028
2388 Wide Hollow Creek Bridges	126,448
2413 Garfield Elementary Safety Improvements	137,500
2428 Spring Creek Road - Soccer	1,901,636
2430 Cowiche Canyon Trail	1,280,242
2447 Fruitvale/River Rd Roundabouts	1,029,674
2458 Complete Streets Projects	423,500
2473 McClure Elementary Vic Safety Impr	258,000
2474 64th Ave & Ahtanum Rd Intersection	97,804
2479 River Road - 34th Ave to 40th Ave	408,750
Total Construction Projects	5,882,894
Debt Service	
2410	60,326
2428	166,758
Total Fund 142 Expenditures	\$ 6,109,978

Capital Improvement - 711

In 2019, this function consisted of purchasing property and relocating a fence at the northwest corner of 72nd Avenue and Coolidge Road.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
711 Capital Improvement	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
48 Repairs & Maintenance	\$ —	\$ 11,550	\$ —	\$ —	\$ —	n/a
600 Capital Outlay						
65 Construction Projects	—	7,800	—	—	—	n/a
Transfers Out	220,375	—	—	—	—	n/a
Total Expenditures	\$ 220,375	\$ 19,350	\$ —	\$ —	\$ —	n/a

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
712 Arterial Street Projects	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 5,110	\$ 1,868	\$ 5,000	\$ 5,000	\$ 5,000	— %
600 Capital Outlay						
65 Construction Projects	1,016,817	765,345	11,903,352	7,975,444	5,872,894	(26.4)%
Total Expenditures	\$ 1,021,927	\$ 767,213	\$ 11,908,352	\$ 7,980,444	\$ 5,877,894	(26.3)%

Arterial Street Programs - 713

The Arterial Street Programs element provides funding for the Annual Bridge Inspections.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
713 Arterial Street Programs	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 4,778	\$ 2,621	\$ 5,000	\$ 5,000	\$ 55,000	n/a

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
809 SIED Airport Road Debt Service	Actual	Actual	Budget	Year-End	Budget	to Proj
700 Debt Services Principal	\$ —	\$ 36,658	\$ 51,493	\$ 51,493	\$ 52,750	2.4 %
800 Debt Service Int/Other	—	21,432	6,596	6,596	5,340	(19.0)%
Total Expenditures	\$ —	\$ 58,090	\$ 58,089	\$ 58,089	\$ 58,090	— %

SIED River Road Debt Service - 814

This grant/loan was obtained by the City for engineering, design and reconstruction of River Road to support the YMCA aquatics center.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
814 SIED River Road Debt Service						
700 Debt Services Principal	\$ —	\$ —	\$ —	\$ —	\$ 27,693	n/a
800 Debt Service Int/Other	—	—	—	—	35,104	n/a
Total Expenditures	\$ —	\$ —	\$ —	\$ —	\$ 62,797	n/a

SIED Frontage Road Debt Service- 877

This \$1.8 million County grant/loan was obtained to reconstruct and widen the streets providing access to the SOZO Sports Complex.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
877 SIED Frontage Road Debt Service						
700 Debt Services Principal	\$ —	\$ 58,488	\$ 84,107	\$ 84,107	\$ 86,315	2.6 %
800 Debt Service Int/Other	—	47,709	22,090	22,090	19,882	(10.0)%
Total Expenditures	\$ —	\$ 106,197	\$ 106,197	\$ 106,197	\$ 106,197	— %

Revenue

Revenues are detailed in the following charts:

GENERAL REVENUES

Fund 142 Revenues	2020
	Projected Budget
2143 Nob Hill & Fair Ave (Federal Highway Admin Grant)	\$ 56,121
2340 North 1st St Revitalization Phase 1 (STP Grant)	2,480,956
2388 Wide Hollow Creek Bridges (DOE Grant)	167,771
2413 Garfield Elementary Safety Improvements (WSDOT Grant)	199,000
2428 Spring Creek Road - Soccer (SIED Grant)	900,000
2430 Cowiche Canyon Trail (Connecting WA Grant)	653,105
2447 Fruitvale/River Road Roundabouts (HSIP Grant)	516,496
2473 McClure Elementary Vic Safety Impr (SRTS Grant)	258,000
2474 64th Ave and Ahtanum Road I/S (CMAQ Grant)	84,600
0000 Arterial Street Gas Tax/Interest	593,895
Total Fund 142 Revenues	\$ 5,909,944

Revenue	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 1,578,823	\$ 1,523,066	\$ 2,147,691	\$ 2,147,691	\$ 157,323	(92.7)%
33 Intergovernmental	1,190,323	1,077,095	9,088,713	6,158,363	5,909,944	(4.0)%
36 Miscellaneous Revenues	1,000	1,000	1,000	1,000	1,000	— %
39 Other Financing Sources	—	500,000	1,700,000	—	—	n/a
Total	\$ 2,770,146	\$ 3,101,161	\$ 12,937,404	\$ 8,307,054	\$ 6,068,267	(27.0)%

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 miles 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.

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 & 872

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
717 Capital Improvement	\$ 95,775	\$ 3,543,183	\$ 1,626,545	\$ 1,626,545	\$ 1,582,724	(2.7)%
872 Street Demo Project	—	5,010.00	—	—	—	n/a
Total	95,775	3,548,193	1,626,545	1,626,545	1,582,724	(2.7)%
Revenues by Element						
31 Taxes	—	633,862	1,450,000	1,598,229	1,843,625	15.4 %
36 Miscellaneous Revenues	79,256	109,960	50,000	50,100	50,000	(0.2)%
39 Other Financing Sources	—	3,500,000	—	—	—	n/a
Transfers In	74,159	—	—	—	—	n/a
Total	153,415	4,243,822	1,500,000	1,648,329	1,893,625	14.9 %
Fund Balance						
Beginning Balance	198,551	256,191	951,821	951,821	973,605	2.3 %
Revenues less Expenditures	57,640	695,629	(126,545)	21,784	310,901	n/a
Ending Balance	\$ 256,191	\$ 951,820	\$ 825,276	\$ 973,605	\$ 1,284,506	31.9 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ —	\$ 1,005	\$ —	\$ 2,700	\$ —	(100.0)%
400 Professional Services & Charges	—	31,210	100,000	600,000	500,000	(16.7)%
600 Capital Projects	95,775	10,968	1,350,000	1,023,845	1,082,724	5.8 %
800 Debt Service - Interest	—	5,010	—	—	—	n/a
Transfers	—	3,500,000	176,545	—	—	n/a
Total Expenditures	\$ 95,775	\$ 3,548,193	\$ 1,626,545	\$ 1,626,545	\$ 1,582,724	(2.7)%

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 street 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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ —	\$ 1,005	\$ —	\$ 2,700	\$ —	(100.0)%
400 Professional Services & Charges						
41 Professional Services	—	31,210	—	500,000	500,000	— %
49 Miscellaneous	—	—	100,000	100,000	—	(100.0)%
Total	—	31,210	100,000	600,000	500,000	(16.7)%
600 Capital Outlay						
63 Impr Other Than Bldg	95,775	—	—	—	—	n/a
65 Construction Projects	—	10,968	1,350,000	1,023,845	1,082,724	5.8 %
Total	95,775	10,968	1,350,000	1,023,845	1,082,724	5.8 %
Transfers Out	—	3,500,000	176,545	—	—	n/a
Total Expenditures	\$ 95,775	\$ 3,543,183	\$ 1,526,545	\$ 1,526,545	\$ 1,582,724	3.7 %

Street Demolition Project- 872

This function is used for current and future debt service.

872 Street Demolition Project	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
800 Debt Service Int/Other	\$ —	\$ 5,010.00	\$ —	\$ —	\$ —	n/a

Revenue

In 2018 road rehabilitation will be primarily funded by Transportation Benefit District (TBD) taxes.

Revenue	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 198,551	\$ 256,191	\$ 951,821	\$ 951,821	\$ 973,605	2.3 %
31 Taxes	—	633,862	1,450,000	1,598,229	1,843,625	15.4 %
36 Miscellaneous Revenues	79,256	109,960	50,000	50,100	50,000	(0.2)%
39 Other Financing Sources	—	3,500,000	—	—	—	n/a
Transfers In	74,159	—	—	—	—	n/a
Total	\$ 351,966	\$ 4,500,013	\$ 2,451,821	\$ 2,600,150	\$ 2,867,230	10.3 %

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.

Included in the 2020 budget was a 3-year project to install additional security cameras to improve the safety of both employees and the public (\$30,000 per year) along with \$300,000 to replace several leaking roofs at the Public Works facility.

AUTHORIZED PERSONNEL

		2017	2018	2019	2020
		Adopted	Adopted	Adopted	Proposed
Class		Budget	Budget	Budget	Budget
Code	Position Title				
1160	Director of Public Works	1.00	1.00	1.00	1.00
2262	Public Works Safety & Training Coordinator ⁽¹⁾	1.00	1.00	1.00	1.00
7122	Department Assistant II ⁽²⁾	2.00	0.00	0.00	0.00
7123	Department Assistant III ⁽²⁾	1.00	3.00	3.00	3.00
7124	Department Assistant IV	1.00	1.00	1.00	1.00
8511	Custodian ⁽³⁾	1.00	2.00	2.00	1.00
8541	Building Maintenance Specialist	0.00	0.00	0.00	1.00
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 ⁽⁴⁾		9.00	10.00	10.00	10.00

- (1) The Public Works Safety & Training Coordinator position is currently filled using professional services due to difficulty filling the position with permanent staff.
- (2) Two Department Assistant II positions were elevated to Department Assistant III positions mid-year 2017.
- (3) One Custodian position was added mid-year 2017. Mid-year 2019, one Custodian was upgraded to a Building Maintenance Specialist due to additional maintenance needs.
- (4) Public Works Administration (560) funds .15 FTE in Equipment Rental (551) and has .60 FTE's funded by Cemetery (144), .05 by Stormwater (441), .15 by Wastewater (473), .07 by Water (474), .03 by Irrigation (475), .05 by Engineering (700), and .50 by Workers Compensation (514).

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
491 Administration	\$ 571,748	\$ 540,775	\$ 586,703	\$ 590,203	\$ 605,241	2.5 %
492 Safety & Training	33,375	5,318	50,993	32,270	52,326	62.2 %
493 Facility Maintenance	628,341	507,148	777,047	791,832	934,792	18.1 %
Total	1,233,464	1,053,241	1,414,743	1,414,305	1,592,359	12.6 %
Revenues by Element						
34 Chrgs f/Goods & Svcs	605,112	593,012	610,802	610,802	610,802	— %
36 Miscellaneous Revenues	622,752	611,067	629,399	629,399	629,399	— %
Total	1,227,864	1,204,079	1,240,201	1,240,201	1,240,201	— %
Fund Balance						
Beginning Balance	425,306	419,706	570,544	570,544	396,440	(30.5)%
Revenues less Expenditures	(5,600)	150,838	(174,542)	(174,104)	(352,158)	102.3 %
Ending Balance	\$ 419,706	\$ 570,544	\$ 396,002	\$ 396,440	\$ 44,282	(88.8)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 473,975	\$ 402,011	\$ 478,000	\$ 476,319	\$ 522,473	9.7 %
200 Personnel Benefits	196,974	191,136	233,855	223,927	214,351	(4.3)%
Sub-Total Salaries & Benefits	670,949	593,147	711,855	700,246	736,824	5.2 %
300 Operating Supplies	52,132	55,945	46,900	46,250	47,700	3.1 %
400 Professional Services & Charges	471,270	382,443	430,988	442,809	432,835	(2.3)%
600 Capital Projects	24,113	6,706	210,000	210,000	360,000	71.4 %
Transfers	15,000	15,000	15,000	15,000	15,000	— %
Total Expenditures	\$ 1,233,464	\$ 1,053,241	\$ 1,414,743	\$ 1,414,305	\$ 1,592,359	12.6 %

EXPLANATORY NARRATIVE

The functions are supported by charges to 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
491 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 294,987	\$ 282,264	\$ 302,712	\$ 302,712	\$ 311,037	2.8 %
12 Overtime	—	256	400	800	400	(50.0)%
13 Special Pay	4,230	1,164	1,169	1,133	1,192	5.2 %
14 Retire/Term Cashout	—	720	2,000	5,500	7,000	27.3 %
Total	299,217	284,404	306,281	310,145	319,629	3.1 %
200 Benefits	127,559	119,759	133,583	133,583	131,133	(1.8)%
300 Operating Supplies						
31 Office & Oper Supplies	8,241	6,354	5,000	4,000	5,000	25.0 %
32 Fuel	654	980	900	1,500	1,200	(20.0)%
35 Small Tools & Equip	4,005	1,742	2,000	750	2,000	166.7 %
Total	12,900	9,076	7,900	6,250	8,200	31.2 %
400 Professional Services & Charges						
41 Professional Services	72,759	68,004	70,283	70,133	82,562	17.7 %
42 Communications	14,795	12,110	15,664	13,500	15,664	16.0 %
43 Trans & Training	487	—	500	500	500	— %
47 Public Utility Services	11,626	11,905	12,203	12,203	12,203	— %
48 Repairs & Maintenance	7,387	7,868	20,690	21,690	16,750	(22.8)%
49 Miscellaneous	2,957	5,944	4,600	7,200	3,600	(50.0)%
Total	110,011	105,831	123,940	125,226	131,279	4.8 %
600 Capital Outlay						
64 Machinery & Equipment	7,060	6,706	—	—	—	n/a
Vehicle Replacement	15,000	15,000	15,000	15,000	15,000	— %
Total Expenditures	\$ 571,747	\$ 540,776	\$ 586,704	\$ 590,204	\$ 605,241	2.5 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
492 Safety and Training	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 19,025	\$ —	\$ 25,407	\$ 20,207	\$ 25,916	28.3%
13 Special Pay	389	—	395	50	395	690.0%
Total	19,414	—	25,802	20,257	26,311	29.9%
200 Benefits	8,214	3,938	15,191	5,263	15,015	185.3%
300 Operating Supplies						
31 Office & Oper Supplies	1,064	573	1,500	1,500	1,500	—%
35 Small Tools & Equip	1,978	55	2,000	1,000	2,000	100.0%
Total	3,042	628	3,500	2,500	3,500	40.0%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
492 Safety and Training						
400 Professional Services & Charges						
41 Professional Services	22	—	2,000	1,500	3,000	100.0%
42 Communications	512	—	750	500	750	50.0%
43 Trans & Training	—	—	500	250	500	100.0%
49 Miscellaneous	2,172	752	3,250	2,000	3,250	62.5%
Total	2,706	752	6,500	4,250	7,500	76.5%
Total Expenditures	\$ 33,376	\$ 5,318	\$ 50,993	\$ 32,270	\$ 52,326	62.2%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
493 Facility Maintenance						
100 Salaries & Wages						
11 Salaries & Wages	\$ 146,983	\$ 111,425	\$ 139,918	\$ 139,918	\$ 162,283	16.0 %
12 Overtime	3,627	2,498	3,000	3,000	3,000	— %
13 Special Pay	1,899	623	1,500	1,500	1,500	— %
14 Retire/Term Cashout	2,834	3,063	1,500	1,500	9,750	550.0 %
Total	155,343	117,609	145,918	145,918	176,533	21.0 %
200 Benefits	61,201	67,439	85,081	85,081	68,203	(19.8)%
300 Operating Supplies						
31 Office & Oper Supplies	32,063	28,257	31,500	33,500	32,500	(3.0)%
32 Fuel	1,966	501	1,000	1,000	500	(50.0)%
35 Small Tools & Equip	2,161	17,483	3,000	3,000	3,000	— %
Total	36,190	46,241	35,500	37,500	36,000	(4.0)%
400 Professional Services & Charges						
41 Professional Services	—	—	1,500	3,785	1,500	(60.4)%
42 Communications	876	691	1,356	1,356	1,356	— %
43 Trans & Training	—	—	500	500	500	— %
47 Public Utility Services	209,278	189,392	213,700	213,700	213,700	— %
48 Repairs & Maintenance	143,219	82,365	81,992	92,242	75,500	(18.2)%
49 Miscellaneous	5,180	3,412	1,500	1,750	1,500	(14.3)%
Total	358,553	275,860	300,548	313,333	294,056	(6.2)%
600 Capital Outlay						
63 Impr Other Than Bldg	17,053	—	—	—	—	n/a
65 Construction Projects	—	—	210,000	210,000	360,000	71.4 %
Total	17,053	—	210,000	210,000	360,000	71.4 %
Total Expenditures	\$ 628,340	\$ 507,149	\$ 777,047	\$ 791,832	\$ 934,792	18.1 %

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	2019	% of	2020	% of	2020
	Amended	Total	Proposed	Total	Proposed vs. 2019
	Budget	Budget	Budget	Budget	Amended
Parks and Recreation (131)	\$ 61,080	10.0%	\$ 61,080	10.0%	—%
Street/Traffic Engineering (141)	42,756	7.0%	42,756	7.0%	—%
Cemetery (144)	6,108	1.0%	6,108	1.0%	—%
Transit (462)	85,513	14.0%	85,513	14.0%	—%
Refuse and Recycling (471)	54,972	9.0%	54,972	9.0%	—%
Equipment Rental (551)	42,756	7.0%	42,756	7.0%	—%
Wastewater (473)	103,836	17.0%	103,836	17.0%	—%
Stormwater (441)	91,621	15.0%	91,621	15.0%	—%
Engineering (001)	12,216	2.0%	12,216	2.0%	—%
Irrigation (475)	18,324	3.0%	18,324	3.0%	—%
Water (474)	91,621	15.0%	91,621	15.0%	—%
Total	\$ 610,803	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	2019	% of	2020	% of	2020
	Amended	Total	Proposed	Total	Proposed vs. 2019
	Budget	Budget	Budget	Budget	Amended
Parks	\$ 61,682	9.8%	\$ 61,682	9.8%	—%
Street and Traffic Engineering	169,938	27.0%	169,938	27.0%	—%
Irrigation	7,553	1.2%	7,553	1.2%	—%
Transit	98,186	15.6%	98,186	15.6%	—%
Refuse	47,834	7.6%	47,834	7.6%	—%
Water	96,298	15.3%	96,298	15.3%	—%
Equipment Rental	147,909	23.5%	147,909	23.5%	—%
Total	\$ 629,400	100.0%	\$ 629,400	100.0%	

Revenue	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 425,306	\$ 419,706	\$ 570,544	\$ 570,544	\$ 396,440	(30.5)%
34 Chrgs f/Goods & Svcs	605,112	593,012	610,802	610,802	610,802	— %
36 Miscellaneous Revenues	622,752	611,067	629,399	629,399	629,399	— %
Total	\$ 1,653,170	\$ 1,623,785	\$ 1,810,745	\$ 1,810,745	\$ 1,636,641	(9.6)%

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

		2017	2018	2019	2020
		Adopted	Adopted	Adopted	Proposed
Class Code	Position Title	Budget	Budget	Budget	Budget
1170	Director of Utilities & Engineering ⁽¹⁾	1.00	0.00	0.00	0.00
1271	City Engineer ⁽²⁾	0.00	0.00	0.00	1.00
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 ⁽²⁾	1.00	1.00	1.00	0.00
Total Personnel ⁽³⁾		8.75	7.75	7.75	7.75

(1) The Director of Utilities and Engineering position was deleted mid-year 2017.

(2) The Chief Engineer position was replaced with a City Engineer position mid-year 2019 to better serve the Engineering Department.

(3) The equivalent of .50 FTE's are funded by Stormwater (441), .69 by Wastewater (473) and .65 by Water (474). Engineering funds .05 FTE in Public Works (560).

BUDGET SUMMARY

Expenditures by Function	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
700 Engineering	\$ 660,751	\$ 686,953	\$ 778,311	\$ 733,311	\$ 797,206	8.7%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 434,568	\$ 442,555	\$ 510,851	\$ 460,851	\$ 528,043	14.6 %
200 Personnel Benefits	161,475	178,908	200,954	200,955	196,760	(2.1)%
Sub-Total Salaries & Benefits	596,043	621,463	711,805	661,806	724,803	9.5 %
300 Operating Supplies	8,352	9,070	10,700	10,120	12,400	22.5 %
400 Professional Services & Charges	32,584	48,440	47,825	53,405	52,023	(2.6)%
600 Capital Projects	15,792	—	—	—	—	n/a
Transfers	7,980	7,980	7,980	7,980	7,980	— %
Total Expenditures	\$ 660,751	\$ 686,953	\$ 778,310	\$ 733,311	\$ 797,206	8.7 %

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	Budget Preparation
Intersection Signal Projects	LID Information and Administration
Intersection Paving Projects	Division Accounting and Time Records
Utility Installation	Assistance to Other City Departments
Citizen, City Manager and Council Requests	Administration of Federally Funded Projects
Maintain and Update Records and Maps	Stormwater Analysis and Review
Legal Descriptions	Grant Applications and Prospectus for
Implementation of Street Break Ordinance	MAP-21, FMSIB, TIB, HES, TPP, STP, etc.
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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
700 Engineering	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 426,009	\$ 434,457	\$ 499,151	\$ 416,133	\$ 516,343	24.1 %
12 Overtime	58	217	1,000	1,000	1,000	— %
13 Special Pay	1,699	31	2,700	2,700	2,700	— %
14 Retire/Term Cashout	6,802	7,851	8,000	41,018	8,000	(80.5)%
Total	434,568	442,556	510,851	460,851	528,043	14.6 %
200 Benefits	161,475	178,908	200,954	200,955	196,760	(2.1)%
300 Operating Supplies						
31 Office & Oper Supplies	3,956	4,019	6,000	3,720	6,000	61.3 %
32 Fuel	4,359	5,052	3,200	4,200	4,200	— %
35 Small Tools & Equip	38	—	1,500	2,200	2,200	— %
Total	8,353	9,071	10,700	10,120	12,400	22.5 %
400 Professional Services & Charges						
41 Professional Services	19,701	18,702	17,640	22,540	21,838	(3.1)%
42 Communications	8,036	5,867	9,601	6,682	9,601	43.7 %
43 Trans & Training	278	—	1,000	1,000	1,000	— %
48 Repairs & Maintenance	1,683	8,618	3,268	3,268	3,268	— %
49 Miscellaneous	2,885	15,253	16,316	19,915	16,316	(18.1)%
Total	32,583	48,440	47,825	53,405	52,023	(2.6)%
600 Capital Outlay						
64 Machinery & Equipment	15,792	—	—	—	—	n/a
Vehicle Replacement	7,980	7,980	7,980	7,980	7,980	— %
Total Expenditures	\$ 660,751	\$ 686,955	\$ 778,310	\$ 733,311	\$ 797,206	8.7 %

Dedicated Revenue

Expenditures include primarily charges for services provided to capital projects, along with sale of plans & specifications and assessments.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
34 Chrgs f/Goods & Svcs	\$ 462,783	\$ 492,096	\$ 470,000	\$ 495,755	\$ 500,000	0.9%

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.

For 2020, \$50,000 was approved for traffic calming, \$60,000 for Community Center capital repair and \$50,000 for a Pedestrian Master Plan to be paid from REET 1 funds.

Function(s): 714 & 831.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
714 REET 1	\$ 426,517	\$ 384,395	\$ 1,569,135	\$ 1,569,135	\$ 829,731	(47.1)%
831 Railroad Grade Separation DS	84,448	84,448	84,448	84,448	84,448	— %
Total	510,965	468,843	1,653,583	1,653,583	914,179	(44.7)%
Revenues by Element						
31 Taxes	1,040,152	1,232,787	1,147,500	1,439,407	1,584,000	10.0 %
36 Miscellaneous Revenues	—	—	—	—	52,600	n/a
Transfers In	84,448	84,448	84,448	84,448	84,448	— %
Total	1,124,600	1,317,235	1,231,948	1,523,855	1,721,048	12.9 %
Fund Balance						
Beginning Balance	1,518,084	2,131,719	2,980,111	2,980,111	2,850,383	(4.4)%
Revenues less Expenditures	613,635	848,392	(421,635)	(129,728)	806,869	(722.0)%
Ending Balance	\$ 2,131,719	\$ 2,980,111	\$ 2,558,476	\$ 2,850,383	\$ 3,657,252	28.3 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
500 Intergovernmental	\$ 60,300	\$ —	\$ —	\$ —	\$ —	n/a
600 Capital Projects	24,162	42,347	705,000	705,000	210,000	(70.2)%
700 Debt Service - Principal	51,240	52,746	54,296	54,296	55,891	2.9 %
800 Debt Service - Interest	33,208	31,702	30,152	30,152	28,557	(5.3)%
Transfers	342,056	342,048	864,135	864,135	619,731	(28.3)%
Total Expenditures	\$ 510,966	\$ 468,843	\$ 1,653,583	\$ 1,653,583	\$ 914,179	(44.7)%

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	2020 Projected Budget
Operating Transfer (SunDome debt service)	\$ 147,796
Operating Transfer (Streets)	400,000
2105 Fire Station 92 West Valley Addition (debt service transfer to 281)	71,935
Total Scheduled Interfund Distributions	\$ 619,731

714 REET 1	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
500 Intergovernmental Services						
52 Intergov't Debt	\$ 60,300	\$ —	\$ —	\$ —	\$ —	n/a
600 Capital Outlay						
62 Buildings	24,162	42,347	50,000	50,000	50,000	— %
63 Impr Other Than Bldg	—	—	655,000	655,000	160,000	(75.6)%
Total	24,162	42,347	705,000	705,000	210,000	(70.2)%
Transfers Out	342,056	342,048	864,135	864,135	619,731	(28.3)%
Total Expenditures	\$ 426,518	\$ 384,395	\$ 1,569,135	\$ 1,569,135	\$ 829,731	(47.1)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
831 RR Grade Separation DS						
700 Debt Services Principal	\$ 51,240	\$ 52,746	\$ 54,296	\$ 54,296	\$ 55,891	2.9 %
800 Debt Service Int/Other	33,208	31,702	30,152	30,152	28,557	(5.3)%
Total Expenditures	\$ 84,448	\$ 84,448	\$ 84,448	\$ 84,448	\$ 84,448	— %

Revenue

Revenues consist of Real Estate Excise tax and a transfer from Wastewater for the Railroad Grade Separation debt service.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 1,518,084	\$ 2,131,719	\$ 2,980,111	\$ 2,980,111	\$ 2,850,383	(4.4)%
31 Taxes	1,040,152	1,232,787	1,147,500	1,439,407	1,584,000	10.0 %
36 Miscellaneous Revenues	—	—	—	—	52,600	n/a
Transfers In	84,448	84,448	84,448	84,448	84,448	— %
Total	\$ 2,642,684	\$ 3,448,954	\$ 4,212,059	\$ 4,503,966	\$ 4,571,431	1.5 %

PUBLIC WORKS TRUST CONSTRUCTION FUND
Revenues and Expenditures
2009 - 2018

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
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	<u>\$1,063,518</u>	<u>\$ 965,178</u>	<u>\$ 1,124,600</u>	<u>\$ 989,040</u>	<u>\$ 7,904,960</u>
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 – Re-signalization: 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	<u>\$ 642,784</u>	<u>\$ 618,569</u>	<u>\$ 510,965</u>	<u>\$ 476,496</u>	<u>\$ 6,712,026</u>
Revenues over (under) expenditures	<u>\$ 420,734</u>	<u>\$ 346,609</u>	<u>\$ 613,635</u>	<u>\$ 512,544</u>	<u>\$ 1,192,934</u>
Ending fund balance	<u>\$1,171,475</u>	<u>\$ 1,518,084</u>	<u>\$ 2,131,719</u>	<u>\$ 2,644,263</u>	

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
716 REET 2	\$ 525,446	\$ 603,465	\$ 605,960	\$ 605,960	\$ 682,665	12.7 %
867 Railroad Grade Separation DS	175,006	174,181	173,355	173,355	172,530	(0.5)%
Total	700,452	777,646	779,315	779,315	855,195	9.7 %
Revenues by Element						
31 Taxes	1,040,152	1,232,787	1,147,500	1,439,407	1,584,000	10.0 %
36 Miscellaneous Revenues	—	9,229	—	—	17,900	n/a
Total	1,040,152	1,242,016	1,147,500	1,439,407	1,601,900	11.3 %
Fund Balance						
Beginning Balance	256,319	596,018	1,060,389	1,060,389	1,720,481	62.2 %
Revenues less Expenditures	339,700	464,370	368,185	660,092	746,705	13.1 %
Ending Balance	\$ 596,019	\$ 1,060,388	\$ 1,428,574	\$ 1,720,481	\$ 2,467,186	43.4 %

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ 268,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	— %
700 Debt Service - Principal	165,100	165,100	165,100	165,100	165,100	— %
800 Debt Service - Interest	9,906	9,081	8,255	8,255	7,430	(10.0)%
Transfers	257,446	253,465	255,960	255,960	332,665	30.0 %
Total Expenditures	\$ 700,452	\$ 777,646	\$ 779,315	\$ 779,315	\$ 855,195	9.7 %

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	\$ 132,665	05/01/22
2018	n/a Street Resurfacing	200,000	
Total		<u>\$ 332,665</u>	

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
716 REET 2						
300 Operating Supplies						
31 Office & Oper Supplies	\$ 268,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	—%
Transfers Out	257,446	253,465	255,960	255,960	332,665	30.0%
Total Expenditures	<u>\$ 525,446</u>	<u>\$ 603,465</u>	<u>\$ 605,960</u>	<u>\$ 605,960</u>	<u>\$ 682,665</u>	12.7%

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.

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
867 RR Grade Separation DS						
700 Debt Services Principal	\$ 165,100	\$ 165,100	\$ 165,100	\$ 165,100	\$ 165,100	—%
800 Debt Service Int/Other	9,906	9,081	8,255	8,255	7,430	(10.0)%
Total Expenditures	<u>\$ 175,006</u>	<u>\$ 174,181</u>	<u>\$ 173,355</u>	<u>\$ 173,355</u>	<u>\$ 172,530</u>	(0.5)%

Revenue

Revenue is placed into this fund from second ¼% Real Estate Excise Tax and interest.

Revenue	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
Beginning Balance	\$ 256,319	\$ 596,018	\$ 1,060,389	\$ 1,060,389	\$ 1,720,481	62.2%
31 Taxes	1,040,152	1,232,787	1,147,500	1,439,407	1,584,000	10.0%
36 Miscellaneous Revenues	—	9,229	—	—	17,900	n/a
Total	<u>\$ 1,296,471</u>	<u>\$ 1,838,034</u>	<u>\$ 2,207,889</u>	<u>\$ 2,499,796</u>	<u>\$ 3,322,381</u>	32.9%

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
Fleet and Facilities Manager*

*Scott Schafer
Richard Wonner*

DEFINITION

The following is an overview of the guiding principles and current challenges of the Equipment Rental Division.

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.

- **Productivity** - Is measured in terms of billable hours. For the 2020 budget year, productivity was 82% in 2019 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 2020 shop rate is \$105.00 for Technicians and \$60.00 for Lube Techs. In comparison to private sector shop labor rates, industrial truck repair shops charge from \$100 to \$150 per hour. Heavy duty equipment repair shops charge \$120 to \$150 per hour. Passenger car repair shops charge from \$98 to \$120 per hour. The Equipment Rental Division has provided a low hourly shop rate for the last several years. In addition to providing a cost competitive hourly rate, the Equipment Rental division provides superior services to the City divisions in terms of timeliness, completeness and safety inspections and repairs.
- **Quality of Work Performed** - This service measure is indicated by the vehicles returned to the shop because the problem identified was not resolved. While not tracked numerically, unresolved problems and returns are rarely experienced.
- **Customer Satisfaction** - In an attempt to measure the effectiveness of the Equipment Rental Division, the first Customer Satisfaction Survey was conducted as a baseline for improvement in 2002. Two subsequent surveys have been conducted and, indeed, customer satisfaction has improved and has been held at a high level.
- **Appropriate Outsourcing** - Over the years the Equipment Rental Division has evaluated the cost effectiveness of the functions performed in-house. It has been determined that the private sector can be more effective doing such things as engine and transmission overhauling, tire purchasing, and servicing, as well as other services requiring specialized training not held by staff members or requiring high cost specialized equipment to perform the required work. Currently outsourced work costs between \$300,000 and \$400,000 each year, costs that are a part of the 2020 budgets of divisions that utilize the services of Equipment Rental.

Fleet Equipment "Replaced But Retained"

Due to the overall demand for funding, especially for capital, many vehicles are retained in the fleet after being replaced. Retaining a replaced vehicle artificially inflates the size of the fleet. Since funding comes through inter-departmental charges which are limited by each department's budget, there is no budgetary capacity for additional replacement funding for retained vehicles.

Fleet Identification and Assessment

A perpetual physical photographic inventory provides for continual updates to the inventory listing. This complies with the State Auditor's requirement for conducting a physical inventory, and provides a tool for all division managers. With the purchase of a new Asset Management software program, the photographic inventory will be incorporated electronically into the system eliminating the photo albums currently used.

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	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
1263	Fleet Manager	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⁾	1.00	1.00	2.00	2.00
8215	Automotive Services Assistant ⁽¹⁾	1.00	1.00	0.00	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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
551 Administration	\$ 323,615	\$ 270,260	\$ 300,032	\$ 288,948	\$ 321,099	11.1 %
552 Equipment Rental Reserves	1,774,876	529,712	4,741,000	4,741,000	1,596,000	(66.3)%
553 Fleet Maintenance - Shop	1,001,160	899,890	946,634	927,867	941,472	1.5 %
554 Fleet Maintenance - Stores	1,517,069	1,731,503	1,565,281	1,566,589	1,579,938	0.9 %
559 Replacement Reserves	129,172	101,964	198,209	226,236	204,980	(9.4)%
Total	4,745,892	3,533,329	7,751,156	7,750,640	4,643,489	(40.1)%
Revenues by Element						
34 Chrgs f/Goods & Svcs	2,545,845	2,827,028	3,024,086	2,876,009	3,007,251	4.6 %
36 Miscellaneous Revenues	1,670,515	1,705,074	1,705,792	1,813,637	1,777,392	(2.0)%
37 Prop & Trust Gains	(5,211)	(32,163)	—	—	—	n/a
39 Other Financing Sources	9,017	4,910	52,500	52,500	52,500	— %
Total	4,220,166	4,504,849	4,782,378	4,742,146	4,837,143	2.0 %
Fund Balance						
Beginning Balance	3,205,007	2,679,282	3,650,802	3,650,802	642,308	(82.4)%
Revenues less Expenditures	(525,726)	971,520	(2,968,778)	(3,008,494)	193,654	(106.4)%
Ending Balance	\$ 2,679,281	\$ 3,650,802	\$ 682,024	\$ 642,308	\$ 835,962	30.1 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 836,593	\$ 756,745	\$ 888,409	\$ 898,948	\$ 930,322	3.5 %
200 Personnel Benefits	364,237	359,470	406,363	406,363	401,781	(1.1)%
Sub-Total Salaries & Benefits	1,200,830	1,116,215	1,294,772	1,305,311	1,332,103	2.1 %
300 Operating Supplies	1,458,565	1,659,384	1,406,000	1,406,832	1,406,000	(0.1)%
400 Professional Services & Charges	289,830	216,579	247,520	235,631	247,520	5.0 %
600 Capital Projects	1,784,800	529,286	4,791,000	4,791,000	1,646,000	(65.6)%
Transfers	11,866	11,866	11,866	11,866	11,866	— %
Total Expenditures	\$ 4,745,891	\$ 3,533,330	\$ 7,751,158	\$ 7,750,640	\$ 4,643,489	(40.1)%

EXPLANATORY NARRATIVE

Administration - 551

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

551 Administration	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 36,043	\$ 37,543	\$ 37,744	\$ 37,744	\$ 39,337	4.2 %
14 Retire/Term Cashout	1,051	—	1,000	2,204	20,250	818.8 %
Total	37,094	37,543	38,744	39,948	59,587	49.2 %
200 Benefits	10,523	11,183	11,686	11,686	11,910	1.9 %
300 Operating Supplies						
31 Office & Oper Supplies	841	1,451	1,000	1,000	1,000	— %
32 Fuel	3,599	3,566	4,000	4,000	4,000	— %
Total	4,440	5,017	5,000	5,000	5,000	— %
400 Professional Services & Charges						
41 Professional Services	405	618	—	66	—	(100.0)%
42 Communications	5,195	5,390	5,698	5,698	5,698	— %
43 Trans & Training	2,660	3,144	5,000	5,000	5,000	— %
44 Taxes & Assessments	192	—	—	—	—	n/a
45 Rentals & Leases	147,759	143,601	147,909	147,909	147,909	— %
47 Public Utility Services	1,673	1,646	1,500	1,500	1,500	— %
48 Repairs & Maintenance	4,758	3,374	24,463	13,608	24,463	79.8 %
49 Miscellaneous	97,052	46,877	48,167	46,667	48,167	3.2 %
Total	259,694	204,650	232,737	220,448	232,737	5.6 %
Vehicle Replacement	11,866	11,866	11,866	11,866	11,866	— %
Total Expenditures	\$ 323,617	\$ 270,259	\$ 300,033	\$ 288,948	\$ 321,100	11.1 %

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 2020.

EQUIPMENT RENTAL REPLACEMENTS/ADDITIONS

Division	Description	Replacing	2020
			Budget
Engineering	Ford Escape Hybrid	ER2259	\$ 37,000
Parks & Recreation	New Holland Tractor	ER 6075	60,000
	John Deere Gator	ER5210	20,000
Streets & Traffic	Striper Truck Replacement	ER 3224 or 3229	235,000
	Pickup w/Utility Body	ER3185	80,000
	De-Icer	ER3188	20,000
	Rebuild De-Icer	ER3272	50,000
Utility Services	1/2 Ton Pickup	ER 2282	27,000
	1/2 Ton Pickup	ER 2303	27,000
Refuse	Automated Refuse Truck	ER3292	360,000
	Automated Refuse Truck	ER3293	360,000
	3/4 Ton Pickup	ER3185	50,000
Water & Irrigation	Electric Forklift 3,500 lb	Addition	25,000
Wastewater	Chevrolet Suburban	ER 2272	40,000
	Trailer Mounted Generator	ER 4139	65,000
	Toyota Sienna	ER 2310	45,000
	Used Brush Fire Truck	Addition	60,000
	1/2 Ton PU 4x4 Standard	ER 2328	35,000
Total			<u>\$ 1,596,000</u>

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
552 Equipment Rental Reserves						
400 Professional Services & Charges						
49 Miscellaneous	\$ 35	\$ 427	\$ —	\$ —	\$ —	n/a
600 Capital Outlay						
64 Machinery & Equipment	1,774,841	529,286	4,741,000	4,741,000	1,596,000	(66.3)%
Total Expenditures	<u>\$ 1,774,876</u>	<u>\$ 529,713</u>	<u>\$ 4,741,000</u>	<u>\$ 4,741,000</u>	<u>\$ 1,596,000</u>	(66.3)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
553 Fleet Maintenance - Shop	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 597,824	\$ 555,354	\$ 586,767	\$ 566,767	\$ 588,824	3.9 %
12 Overtime	7,251	8,623	7,000	7,000	7,000	— %
13 Special Pay	18,580	9,854	17,000	17,000	17,000	— %
14 Retire/Term Cashout	30,403	6,279	3,000	3,000	3,000	— %
Total	654,058	580,110	613,767	593,767	615,824	3.7 %
200 Benefits	297,814	282,326	287,268	287,268	280,049	(2.5)%
300 Operating Supplies						
31 Office & Oper Supplies	34,298	24,941	31,000	30,832	31,000	0.5 %
35 Small Tools & Equip	14,210	11,623	14,000	15,000	14,000	(6.7)%
Total	48,508	36,564	45,000	45,832	45,000	(1.8)%
400 Professional Services & Charges						
48 Repairs & Maintenance	420	686	—	—	—	n/a
49 Miscellaneous	358	204	600	1,000	600	(40.0)%
Total	778	890	600	1,000	600	(40.0)%
Total Expenditures	\$ 1,001,158	\$ 899,890	\$ 946,635	\$ 927,867	\$ 941,473	1.5 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
554 Fleet Maintenance - Stores	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 42,976	\$ 67,710	\$ 97,762	\$ 97,762	\$ 111,570	14.1 %
12 Overtime	881	511	3,500	3,500	3,500	— %
13 Special Pay	750	26	780	780	780	— %
14 Retire/Term Cashout	27,835	1,128	—	1,308	—	(100.0)%
Total	72,442	69,375	102,042	103,350	115,850	12.1 %
200 Benefits	28,512	44,093	53,746	53,746	54,594	1.6 %
300 Operating Supplies						
31 Office & Oper Supplies	752	—	2,000	2,000	2,000	— %
34 Items Pchsd f/Resale	1,400,289	1,617,803	1,353,000	1,353,000	1,353,000	— %
35 Small Tools & Equip	4,576	—	1,000	1,000	1,000	— %
Total	1,405,617	1,617,803	1,356,000	1,356,000	1,356,000	— %
400 Professional Services & Charges						
42 Communications	445	234	1,000	1,000	1,000	— %
47 Public Utility Services	—	—	1,000	1,000	1,000	— %
48 Repairs & Maintenance	93	—	1,133	1,133	1,133	— %
49 Miscellaneous	—	—	361	361	361	— %
Total	538	234	3,494	3,494	3,494	— %
600 Capital Outlay						
64 Machinery & Equipment	9,959	—	50,000	50,000	50,000	— %
Total Expenditures	\$ 1,517,068	\$ 1,731,505	\$ 1,565,282	\$ 1,566,590	\$ 1,579,938	0.9 %

Replacement Reserve - 559

This function supports activities related to the specification, acquisition and disposal of the fleet’s vehicles and equipment.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
559 Replacement Reserves			Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 70,674	\$ 69,293	\$ 131,357	\$ 131,357	\$ 136,562	4.0 %
12 Overtime	241	—	700	700	700	— %
13 Special Pay	163	—	300	300	300	— %
14 Retire/Term Cashout	1,919	425	1,500	29,527	1,500	(94.9)%
Total	72,997	69,718	133,857	161,884	139,062	(14.1)%
200 Benefits	27,388	21,868	53,663	53,663	55,229	2.9 %
400 Professional Services & Charges						
49 Miscellaneous	28,787	10,378	10,689	10,689	10,689	— %
Total Expenditures	\$ 129,172	\$ 101,964	\$ 198,209	\$ 226,236	\$ 204,980	(9.4)%

Revenue

Revenues are derived from M & O and interdepartmental charges related to equipment expenditures, fuel sales, and miscellaneous revenues. Also included are revenues received as a result of warranty repairs performed by the City and reimbursed by vehicle manufacturers and insurance settlements, along with interest income on operating reserves and M & O revenues.

The chart below lists the individual departments projected year-end replacement fund balances within the Equipment Rental fund.

REPLACEMENT FUND BALANCES

Fund	Division	2020 Projected YE Balance
016	Human Resources	\$ 669
021	Environmental Planning	10,938
022	Code Administration	14,619
024	City Hall Facility	12,000
041	Engineering	51,265
054	Utilities	(637)
125	Community Relations	58,995
131	Parks & Recreation	11,260
141	Streets	381,474
144	Cemetery	(1,417)
441	Stormwater	755,919
471	Refuse	40,821
473	Wastewater	659,380
474	Water	494,150
475	Irrigation	52,083
551	Equipment Rental	82,517
560	Public Works Administration	63,873
Total		\$ 2,687,909

Revenue	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 3,205,007	\$ 2,679,282	\$ 3,650,802	\$ 3,650,802	\$ 642,308	(82.4)%
34 Chrgs f/Goods & Svcs	2,545,845	2,827,028	3,024,086	2,876,009	3,007,251	4.6 %
36 Miscellaneous Revenues	1,670,515	1,705,074	1,705,792	1,813,637	1,777,392	(2.0)%
37 Prop & Trust Gains	(5,211)	(32,163)	—	—	—	n/a
39 Other Financing Sources	9,017	4,910	52,500	52,500	52,500	— %
Total	\$ 7,425,173	\$ 7,184,131	\$ 8,433,180	\$ 8,392,948	\$ 5,479,451	(34.7)%

ENVIRONMENTAL - 555

*Director of Public Works
Fleet and Facilities Manager*

*Scott Schafer
Richard Wonner*

DEFINITION

The purpose of the Environmental Fund is to provide a funding source for complying with the rules and regulations imposed by Federal and State mandates regarding underground storage tank operation, hazardous waste disposal, site clean-up and other environmental compliance issues.

The revenues for this fund are generated by a surcharge levied against fuel purchased at the four City owned sites. The City Manager may annually adjust the surcharge as required.

Additional revenue is placed into this Fund from grants or loans. The amount and timing of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

All departments and divisions must ensure that the employees become fully aware of environmental regulations that may affect them and in turn, must abide by these environmental regulations each and every day.

Whenever there are no specific compliance projects identified, the funds accumulated remain an unobligated appropriation available on a contingency basis.

New fuel management software was approved in the 2020 budget to replace the current outdated software.

Function(s): 561 & 563.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
561 Administration	\$ 102,329	\$ 209,573	\$ 502,253	\$ 502,253	\$ 217,950	(56.6)%
563 Capital Administration	440,102	4,224	—	—	—	n/a
Total	542,431	213,797	502,253	502,253	217,950	(56.6)%
Revenues by Element						
33 Intergovernmental	49,247	149,571	—	—	—	n/a
34 Chrgs f/Goods & Svcs	180,263	123,855	45,000	45,000	45,000	— %
36 Miscellaneous Revenues	249,378	—	100,000	104,520	—	(100.0)%
Total	478,888	273,426	145,000	149,520	45,000	(69.9)%
Fund Balance						
Beginning Balance	559,599	496,056	555,685	555,685	202,952	(63.5)%
Revenues less Expenditures	(63,543)	59,629	(357,253)	(352,733)	(172,950)	(51.0)%
Ending Balance	\$ 496,056	\$ 555,685	\$ 198,432	\$ 202,952	\$ 30,002	(85.2)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ —	\$ 5,947	\$ 500	\$ 500	\$ 500	— %
400 Professional Services & Charges	105,605	207,851	501,753	501,753	122,450	(75.6)%
600 Capital Projects	—	—	—	—	95,000	n/a
Transfers	436,826	—	—	—	—	n/a
Total Expenditures	\$ 542,431	\$ 213,798	\$ 502,253	\$ 502,253	\$ 217,950	(56.6)%

EXPLANATORY NARRATIVES

Administration - 561

This 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 2020 include the replacement of the fuel management system hardware and software (delayed from 2017), and a reserve for contingencies that may arise.

CONSTRUCTION PROJECT EXPENDITURES

Project	2020 Projected Budget
Project Contingency	\$ 100,000
Fuel Management System	95,000
	<u>\$ 195,000</u>

561 Administration	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ —	\$ 5,947	\$ 500	\$ 500	\$ 500	— %
400 Professional Services & Charges						
41 Professional Services	1,151	—	5,000	5,000	5,000	— %
43 Trans & Training	—	—	950	950	950	— %
48 Repairs & Maintenance	65,820	203,531	394,303	394,303	15,000	(96.2)%
49 Miscellaneous	35,358	96	101,500	101,500	101,500	— %
Total	<u>102,329</u>	<u>203,627</u>	<u>501,753</u>	<u>501,753</u>	<u>122,450</u>	<u>(75.6)%</u>
600 Capital Outlay						
64 Machinery & Equipment	—	—	—	—	95,000	n/a
Total Expenditures	\$ 102,329	\$ 209,574	\$ 502,253	\$ 502,253	\$ 217,950	(56.6)%

Capital Administration - 563

This function accounts for capital related expenses.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
563 Capital Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 3,276	\$ 4,224	\$ —	\$ —	\$ —	n/a
Transfers Out	436,826	—	—	—	—	n/a
Total Expenditures	<u>\$ 440,102</u>	<u>\$ 4,224</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	n/a

Revenue

Revenues consist of a surcharge on fuel sales and the projected Tiger Oil Trust proceeds.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 559,599	\$ 496,056	\$ 555,685	\$ 555,685	\$ 202,952	(63.5)%
33 Intergovernmental	49,247	149,571	—	—	—	n/a
34 Chrgs f/Goods & Svcs	180,263	123,855	45,000	45,000	45,000	— %
36 Miscellaneous Revenues	249,378	—	100,000	104,520	—	(100.0)%
Total	<u>\$ 1,038,487</u>	<u>\$ 769,482</u>	<u>\$ 700,685</u>	<u>\$ 705,205</u>	<u>\$ 247,952</u>	(64.8)%

CITY HALL FACILITY - 224**GENERAL FUND**

*Director of Public Works
Fleet & Facilities Manager*

*Scott Schafer
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 - 2019**City Hall**

- Five new security cameras around both the exterior and interior of the building.
- Remove Utility Services wall to open up the area, patch carpet, reposition power poles, and reset desks and partitions.
- Moved several staff to new offices in Utility Services, Finance, and Information Technology.
- Remodeled Information Technology storage/print room into office space for three work stations. Cabinets were removed, fresh paint was applied, and new carpet was added.
- Remodeled Finance file room into a copy room, installed cabinets and a new counter, along with fresh paint.
- Fixed a drain leak above the Communication and Public Affairs Manager's office that required extensive repairs. A new drop ceiling was installed, along with carpeting and paint.

- Worn carpet was replaced in the MLK entrance and exterior of the Second Street entrance.
- Major preventive maintenance work completed on the chiller.

Washington Fruit Community Center

- Installed 3’x7’ steel door with all new hardware at the South entry.
- Replaced all HVAC thermostats to semi-tamper proof units.
- Updated hallway and front office with fresh paint, new carpet, and new LED lighting. Gym has a fresh coat of paint, new window covering, and ceiling fans. The south meeting room has a fresh coat of paint on walls and cabinets.
- Updated LED lighting in kitchen.
- Four new LED parking lot lights.

Henry Beauchamp Community Center

- Replaced HVAC unit #4.
- Four LED retro fits on North and South side of building facing parking lots.
- Added outlets and heat tape on six roof drains.
- Replaced all standard bulbs with LED’s under canopy around building, along with 8 new LED fixtures in parking lots.
- Added 2” main gas line seismic valve.
- Replacement of fixtures with LED units in the Gym, restrooms, offices C, D, E, 103, 104, and Library is currently underway.

Due to budget short falls, the Public Works Trust REET 1 (Fund 342) was re-allocated, so the list of improvements budgeted in 2019 was, for the most part, not completed. The fund has a budget of \$50,000 for 2020, 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.

In 2020, City Council authorized \$20,000 for each of the community centers (Henry Beauchamp Jr. Community Center & Washington Fruit Community Center) for needed maintenance.

Function(s): 224.

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	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

Expenditures by Function	2017 Actual	2018 Actual	2019	2019	2020	% Chng
			Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
224 City Hall Facility	\$ 550,676	\$ 495,872	\$ 602,352	\$ 602,352	\$ 604,700	0.4%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 148,190	\$ 137,020	\$ 150,442	\$ 154,778	\$ 160,878	3.9 %
200 Personnel Benefits	52,230	49,598	51,661	51,661	53,090	2.8 %
Sub-Total Salaries & Benefits	200,420	186,618	202,103	206,439	213,968	3.6 %
300 Operating Supplies	22,534	18,329	23,500	23,500	23,500	— %
400 Professional Services & Charges	319,215	287,925	373,749	369,413	364,232	(1.4)%
600 Capital Projects	5,506	—	—	—	—	n/a
Transfers	3,000	3,000	3,000	3,000	3,000	— %
Total Expenditures	\$ 550,675	\$ 495,872	\$ 602,352	\$ 602,352	\$ 604,700	0.4 %

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 2018 utility charges, as well as the 2019 and 2020 budgets. The utility charges can change from year to year as a result of weather and rate changes.

UTILITY CHARGES

Utility Accounts	2018	2019	2020
	Actual	Amended Budget	Projected Budget
Pacific Power	\$ 76,573	\$ 75,700	\$ 76,075
Natural Gas	17,406	16,000	17,500
Refuse	2,838	4,635	3,000
Water, Wastewater, Irrigation & Stormwater	4,371	5,140	4,900
Total Utility Charges	\$ 101,188	\$ 101,475	\$ 101,475

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
224 City Hall Facility	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 137,178	\$ 131,931	\$ 137,442	\$ 141,778	\$ 147,878	4.3 %
12 Overtime	7,261	3,597	8,500	8,500	8,500	— %
13 Special Pay	3,751	1,493	3,000	3,000	3,000	— %
14 Retire/Term Cashout	—	—	1,500	1,500	1,500	— %
Total	148,190	137,021	150,442	154,778	160,878	3.9 %
200 Benefits	52,230	49,598	51,661	51,661	53,090	2.8 %
300 Operating Supplies						
31 Office & Oper Supplies	19,336	15,057	18,500	18,500	18,500	— %
32 Fuel	1,503	1,253	2,000	2,000	2,000	— %
35 Small Tools & Equip	1,694	2,019	3,000	3,000	3,000	— %
Total	22,533	18,329	23,500	23,500	23,500	— %
400 Professional Services & Charges						
41 Professional Services	184,367	160,359	164,430	164,430	195,155	18.7 %
42 Communications	1,687	1,035	2,042	2,042	1,800	(11.9)%
47 Public Utility Services	105,567	101,187	101,475	101,475	101,475	— %
48 Repairs & Maintenance	25,721	24,509	104,902	100,565	64,902	(35.5)%
49 Miscellaneous	1,873	836	900	900	900	— %
Total	319,215	287,926	373,749	369,412	364,232	(1.4)%
600 Capital Outlay						
64 Machinery & Equipment	5,506	—	—	—	—	n/a
Vehicle Replacement	3,000	3,000	3,000	3,000	3,000	— %
Total Expenditures	\$ 550,674	\$ 495,874	\$ 602,352	\$ 602,351	\$ 604,700	0.4 %

TRANSIT OPERATING - 462

*Director of Public Works
Transit Manager*

*Scott Schafer
Alvie Maxey*

DEFINITION

The Transit Division's primary task is to provide public transportation services in the 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 8 am and 4 pm.

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 2019, 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 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. 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	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Ridership	1,031,924	996,034	985,355	1,005,062
Service Days	356	356	356	356
Vehicle Service Mileage	708,581	743,835	710,000	710,000
Vehicle Service Hours	52,074	53,948	55,000	56,000
Operating Expenses	\$6,491,632	\$6,585,706	\$6,600,000	\$6,700,000
Fare Box Revenues (passes, tickets, & cash)	\$568,573	\$516,145	\$610,000	\$620,000
Fare Box Return Ratio ⁽¹⁾	0.09	0.08	0.09	0.09
Revenue/Passenger	\$0.55	\$0.53	\$0.62	\$0.62
Revenue/Mile	\$0.80	\$0.69	\$0.86	\$0.87
Revenue/Hour	\$10.92	\$9.57	\$11.09	\$11.07
Passenger/Mile	1.5	1.3	1.4	1.4
Passenger/Hour	0.2	0.2	0.2	0.2
Operating Cost/Passenger ⁽²⁾	\$6.29	\$6.61	\$6.70	\$6.67
Operating Cost/Mile ⁽²⁾	\$9.16	\$8.85	\$9.30	\$9.44
Operating Cost/Hour ⁽²⁾	\$124.66	\$122.07	\$120.00	\$119.64

Paratransit	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Ridership	75,549	60,978	61,588	62,204
Service Days	356	356	356	356
Vehicle Service Mileage	345,353	280,351	360,000	360,000
Vehicle Service Hours	31,125	29,543	29,838	30,137
Operating Expenses	\$1,209,771	\$1,110,230	\$1,300,000	\$1,350,000
Fare Box Revenues (passes, tickets, & cash)	\$122,189	\$83,154	\$125,000	\$125,000
Fare Box Return Ratio ⁽¹⁾	0.10	0.07	0.10	0.09
Revenue/Passenger	\$1.62	\$1.36	\$2.03	\$2.01
Revenue/Mile	\$0.35	\$0.30	\$0.35	\$0.35
Revenue/Hour	\$3.93	\$2.81	\$4.19	\$4.15
Passenger/Mile	0.2	0.2	0.2	0.2
Passenger/Hour	2.4	2.1	2.1	2.1
Operating Cost/Passenger ⁽²⁾	\$16.01	\$18.22	\$21.11	\$21.70
Operating Cost/Mile ⁽²⁾	\$3.50	\$3.96	\$3.61	\$3.75
Operating Cost/Hour ⁽²⁾	\$38.87	\$37.58	\$43.57	\$44.80

Van Pool	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Ridership	43,216	43,127	43,990	44,869
Service Days	262	262	262	262
Vehicle Service Mileage	280,838	295,604	298,560	301,546
Vehicle Service Hours	6,241	6,569	6,750	6,850
Operating Expenses	\$173,209	\$151,432	\$154,461	\$154,461
Fare Box Revenues (passes, tickets, & cash)	\$131,614	\$170,817	\$170,000	\$175,000
Fare Box Return Ratio ⁽¹⁾	0.76	1.13	1.10	1.13
Revenue/Passenger	\$3.05	\$3.96	\$3.86	\$3.90
Revenue/Mile	\$0.47	\$0.58	\$0.57	\$0.58
Revenue/Hour	\$21.09	\$26.00	\$25.19	\$25.55
Passenger/Mile	0.2	0.2	0.2	0.2
Passenger/Hour	6.9	6.6	6.5	6.6
Operating Cost/Passenger ⁽²⁾	\$4.01	\$3.51	\$3.51	\$3.44
Operating Cost/Mile ⁽²⁾	\$0.62	\$0.51	\$0.52	\$0.51
Operating Cost/Hour ⁽²⁾	\$27.75	\$23.05	\$22.88	\$22.55

Commuter	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Ridership	24,231	24,590	25,082	25,583
Service Days	252	252	252	252
Vehicle Service Mileage	144,112	146,527	145,000	145,000
Vehicle Service Hours	4,961	4,961	4,900	4,900
Operating Expenses	\$464,597	\$495,944	\$496,000	\$500,000
Fare Box Revenues (passes, tickets, & cash)	\$75,000	\$86,748	\$95,000	\$119,439
Fare Box Return Ratio ⁽¹⁾	0.16	0.17	0.19	0.24
Revenue/Passenger	\$3.10	\$3.53	\$3.79	\$4.67
Revenue/Mile	\$0.52	\$0.59	\$0.66	\$0.82
Revenue/Hour	\$15.12	\$17.49	\$19.39	\$24.38
Passenger/Mile	0.2	0.2	0.2	0.2
Passenger/Hour	4.9	5.0	5.1	5.2
Operating Cost/Passenger ⁽²⁾	\$19.17	\$20.17	\$19.78	\$19.54
Operating Cost/Mile ⁽²⁾	\$3.22	\$3.39	\$3.42	\$3.45
Operating Cost/Hour ⁽²⁾	\$93.65	\$99.98	\$101.22	\$102.04

(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	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	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
14205	Transit Assistant Manager ⁽¹⁾	0.00	0.00	0.00	1.00
20101	Marketing and Program Administrator ⁽²⁾	1.00	0.00	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 ⁽²⁾	1.00	2.00	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 ⁽¹⁾		54.30	54.30	54.30	55.30

- (1) A Transit Assistant Manager was added mid-year 2019 due to a gap in organizational structure and to provide planning support.
- (2) A Marketing and Program Administrator was replaced by a Community Transportation Coordinator in 2018.
- (3) Transit funds 1.00 FTE's in Police (310).

BUDGET SUMMARY

Expenditures by Function	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
452 Ellensburg Maintenance	\$ 3	\$ —	\$ —	\$ —	\$ —	n/a
453 Ellensburg Operations	446,458	495,994	481,000	481,000	481,000	— %
454 Transit Maintenance	1,482,983	1,436,291	1,737,685	1,800,317	1,742,258	(3.2)%
455 Transit Center	47,419	53,931	73,004	39,473	36,573	(7.3)%
459 Transit Administration	1,652,028	1,445,867	1,667,711	1,646,711	1,845,681	12.1 %
460 Transit Planning	2,100	—	4,000	2,000	1,500	(25.0)%
461 Transit Customer Svc/Marketing	91,608	71,982	115,000	110,000	110,000	— %
462 Transit Operations	3,365,297	3,366,359	3,820,239	3,908,011	3,936,551	0.7 %
463 Van Pool Operations	89,573	102,766	124,334	124,334	120,255	(3.3)%
464 Van Pool Insurance	83,636	72,649	74,465	74,465	88,465	18.8 %
465 Dial-a-Ride Operations	1,151,722	1,059,807	1,351,782	1,283,909	1,309,400	2.0 %
466 Dial-a-Ride Customer Service	—	—	23,000	2,000	2,000	— %
467 Dial-a-Ride Insurance	58,049	50,424	51,684	51,684	61,401	18.8 %
Total	8,470,876	8,156,070	9,523,904	9,523,904	9,735,084	2.2 %

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenues by Element						
31 Taxes	4,886,780	5,170,802	5,600,000	5,747,782	5,925,000	3.1 %
33 Intergovernmental	2,774,918	3,023,713	2,790,000	2,578,151	2,578,151	— %
34 Chrgs f/Goods & Svcs	945,126	860,291	1,033,500	953,500	1,014,500	6.4 %
36 Miscellaneous Revenues	129,496	171,568	138,725	142,825	165,825	16.1 %
Total	8,736,320	9,226,374	9,562,225	9,422,258	9,683,476	2.8 %
Fund Balance						
Beginning Balance	2,520,561	2,786,006	3,856,311	3,856,311	3,754,665	(2.6)%
Revenues less Expenditures	265,444	1,070,304	38,321	(101,646)	(51,608)	(49.2)%
Ending Balance	\$ 2,786,005	\$ 3,856,310	\$ 3,894,632	\$ 3,754,665	\$ 3,703,057	(1.4)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 2,654,320	\$ 2,663,594	\$ 3,113,877	\$ 3,200,149	\$ 3,314,743	3.6 %
200 Personnel Benefits	1,443,089	1,442,286	1,660,884	1,663,016	1,722,118	3.6 %
Sub-Total Salaries & Benefits	4,097,409	4,105,880	4,774,761	4,863,165	5,036,861	3.6 %
300 Operating Supplies	624,239	696,091	768,555	742,254	715,050	(3.7)%
400 Professional Services & Charges	3,303,010	2,858,104	3,980,588	3,918,486	3,983,173	1.7 %
500 Intergovernmental*	446,218	495,994	—	—	—	n/a
Total Expenditures	\$ 8,470,876	\$ 8,156,069	\$ 9,523,904	\$ 9,523,905	\$ 9,735,084	2.2 %

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
452 Ellensburg Maintenance						
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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
453 Ellensburg Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ —	\$ —	\$ 1,000	\$ 1,000	\$ 1,000	—%
400 Professional Services & Charges						
41 Professional Services	240	—	—	—	—	n/a
49 Miscellaneous	—	—	480,000	480,000	480,000	—%
Total	240	—	480,000	480,000	480,000	—%
500 Intergovernmental Services						
51 Intergov't Prof Services	446,218	495,994	—	—	—	n/a
Total Expenditures	\$ 446,458	\$ 495,994	\$ 481,000	\$ 481,000	\$ 481,000	—%

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
454 Transit Maintenance	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 181,496	\$ 169,140	\$ 177,578	\$ 180,078	\$ 195,141	8.4 %
12 Overtime	2,867	3,727	6,000	6,000	6,000	— %
13 Special Pay	11,946	11,319	13,544	13,544	13,544	— %
14 Retire/Term Cashout	2	1,954	10,000	10,000	10,000	— %
Total	196,311	186,140	207,122	209,622	224,685	7.2 %
200 Benefits	108,498	107,590	114,327	116,459	119,387	2.5 %
300 Operating Supplies						
31 Office & Oper Supplies	14,154	9,483	20,000	35,000	20,000	(42.9)%
32 Fuel	397,454	458,262	450,000	450,000	455,000	1.1 %
35 Small Tools & Equip	9,237	12,870	37,505	37,505	15,000	(60.0)%
Total	420,845	480,615	507,505	522,505	490,000	(6.2)%
400 Professional Services & Charges						
45 Rentals & Leases	98,209	95,326	98,186	98,186	98,186	— %
48 Repairs & Maintenance	659,121	566,620	810,544	853,544	810,000	(5.1)%
Total	757,330	661,946	908,730	951,730	908,186	(4.6)%
Total Expenditures	\$ 1,482,984	\$ 1,436,291	\$ 1,737,684	\$ 1,800,316	\$ 1,742,258	(3.2)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
455 Transit Center						
300 Operating Supplies						
35 Small Tools & Equip	\$ 22,514	\$ 25,972	\$ 44,000	\$ 10,000	\$ 10,000	— %
400 Professional Services & Charges						
41 Professional Services	1,623	6,506	2,000	2,000	2,000	— %
47 Public Utility Services	10,542	9,749	12,004	12,473	12,573	0.8 %
48 Repairs & Maintenance	12,740	11,703	15,000	15,000	12,000	(20.0)%
Total	24,905	27,958	29,004	29,473	26,573	(9.8)%
Total Expenditures	\$ 47,419	\$ 53,930	\$ 73,004	\$ 39,473	\$ 36,573	(7.3)%

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).

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
459 Transit Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 275,258	\$ 291,619	\$ 409,835	\$ 409,835	\$ 503,728	22.9 %
12 Overtime	8,233	7,515	8,000	8,000	8,000	— %
13 Special Pay	7,239	7,270	14,132	14,132	14,116	(0.1)%
14 Retire/Term Cashout	—	—	20,000	20,000	20,000	— %
Total	290,730	306,404	451,967	451,967	545,844	20.8 %
200 Benefits	156,585	159,095	199,655	199,655	232,945	16.7 %
300 Operating Supplies						
31 Office & Oper Supplies	3,323	8,186	5,000	5,000	4,000	(20.0)%
35 Small Tools & Equip	13,222	5,940	20,000	20,000	18,000	(10.0)%
Total	16,545	14,126	25,000	25,000	22,000	(12.0)%
400 Professional Services & Charges						
41 Professional Services	1,010,164	832,357	810,794	810,794	885,098	9.2 %
42 Communications	11,613	11,063	13,032	12,032	12,532	4.2 %
43 Trans & Training	12	—	6,500	6,500	6,500	— %
47 Public Utility Services	—	103	—	—	—	n/a
49 Miscellaneous	166,380	122,718	160,763	140,763	140,763	— %
Total	1,188,169	966,241	991,089	970,089	1,044,893	7.7 %
Total Expenditures	\$ 1,652,029	\$ 1,445,866	\$ 1,667,711	\$ 1,646,711	\$ 1,845,682	12.1 %

Transit Planning - 460

This function accounts for transit development, which includes planning, engineering, architecture, and other professional expenses for capital development.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
460 Transit Planning						
400 Professional Services & Charges						
41 Professional Services	\$ 2,100	\$ —	\$ 4,000	\$ 2,000	\$ 1,500	(25.0)%

Transit Customer Service / Marketing - 461

This function accounts for Yakima Transits to advertising services, promotional events, printing the bus book, and performing other related services.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
461 Transit Customer Svc/Marketing						
400 Professional Services & Charges						
41 Professional Services	\$ 46,046	\$ 41,239	\$ 60,000	\$ 50,000	\$ 50,000	—%
43 Trans & Training	3,088	7,165	15,000	15,000	15,000	—%
49 Miscellaneous	42,474	23,577	40,000	45,000	45,000	—%
Total Expenditures	<u>\$ 91,608</u>	<u>\$ 71,981</u>	<u>\$ 115,000</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	—%

Transit Operations - 462

This function accounts for Yakima Transit's Fixed-Route operations. The fixed-route service is by far Yakima Transit's largest operation.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
462 Transit Operations						
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,985,667	\$ 1,993,547	\$ 2,222,629	\$ 2,222,629	\$ 2,291,963	3.1 %
12 Overtime	75,884	87,849	80,000	114,772	80,000	(30.3)%
13 Special Pay	85,724	83,284	93,658	93,658	113,752	21.5 %
14 Retire/Term Cashout	20,005	6,369	58,500	107,500	58,500	(45.6)%
Total	<u>2,167,280</u>	<u>2,171,049</u>	<u>2,454,787</u>	<u>2,538,559</u>	<u>2,544,215</u>	0.2 %
200 Benefits	1,178,006	1,175,601	1,346,902	1,346,902	1,369,787	1.7 %
300 Operating Supplies						
31 Office & Oper Supplies	110	375	1,050	1,050	1,050	— %
400 Professional Services & Charges						
42 Communications	16,506	16,805	14,000	18,000	18,000	— %
49 Miscellaneous	3,396	2,528	3,500	3,500	3,500	— %
Total	<u>19,902</u>	<u>19,333</u>	<u>17,500</u>	<u>21,500</u>	<u>21,500</u>	— %
Total Expenditures	<u>\$ 3,365,298</u>	<u>\$ 3,366,358</u>	<u>\$ 3,820,239</u>	<u>\$ 3,908,011</u>	<u>\$ 3,936,552</u>	0.7 %

Van Pool Operations - 463

This function accounts for Yakima Transit's Vanpool program.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
463 Van Pool Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
32 Fuel	\$ 56,124	\$ 67,997	\$ 70,000	\$ 70,000	\$ 70,000	— %
400 Professional Services & Charges						
48 Repairs & Maintenance	33,398	34,734	53,334	53,334	49,255	(7.6)%
49 Miscellaneous	51	35	1,000	1,000	1,000	— %
Total	33,449	34,769	54,334	54,334	50,255	(7.5)%
Total Expenditures	\$ 89,573	\$ 102,766	\$ 124,334	\$ 124,334	\$ 120,255	(3.3)%

Van Pool Insurance - 464

Yakima Transit's Vanpool insurance expenses are included in this function.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
464 Van Pool Insurance	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 83,636	\$ 72,649	\$ 74,465	\$ 74,465	\$ 88,465	18.8%

Dial-a-Ride Operations - 465

This function 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
465 Dial-a-Ride Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
32 Fuel	\$ 108,102	\$ 107,005	\$ 100,000	\$ 111,699	\$ 120,000	7.4 %
400 Professional Services & Charges						
41 Professional Services	1,035,356	931,036	1,200,000	1,123,228	1,150,000	2.4 %
48 Repairs & Maintenance	8,264	20,535	47,782	47,782	37,900	(20.7)%
49 Miscellaneous	—	1,231	4,000	1,200	1,500	25.0 %
Total	1,043,620	952,802	1,251,782	1,172,210	1,189,400	1.5 %
Total Expenditures	\$ 1,151,722	\$ 1,059,807	\$ 1,351,782	\$ 1,283,909	\$ 1,309,400	2.0 %

Dial-a-Ride Customer Service - 466

This function accounts for Yakima Transit's charges for technology and equipment upgrades, like cameras, safety securements, GIS equipment, and other related items.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
466 Dial-a-Ride Customer Service	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ —	\$ —	\$ 20,000	\$ 1,000	\$ 1,000	—%
400 Professional Services & Charges						
41 Professional Services	—	—	3,000	1,000	1,000	—%
Total Expenditures	\$ —	\$ —	\$ 23,000	\$ 2,000	\$ 2,000	—%

Dial-a-Ride Insurance - 467

Yakima Transit's Dial-A-Ride insurance expenses are accounted for in this function.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
467 Dial-a Ride Insurance	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 58,049	\$ 50,424	\$ 51,684	\$ 51,684	\$ 61,401	18.8%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 2,520,561	\$ 2,786,006	\$ 3,856,311	\$ 3,856,311	\$ 3,754,665	(2.6)%
31 Taxes	4,886,780	5,170,802	5,600,000	5,747,782	5,925,000	3.1 %
33 Intergovernmental	2,774,918	3,023,713	2,790,000	2,578,151	2,578,151	— %
34 Chrgs f/Goods & Svcs	945,126	860,291	1,033,500	953,500	1,014,500	6.4 %
36 Miscellaneous Revenues	129,496	171,568	138,725	142,825	165,825	16.1 %
Total	\$ 11,256,881	\$ 12,012,380	\$ 13,418,536	\$ 13,278,569	\$ 13,438,141	1.2 %

TRANSIT CAPITAL - 464

Director of Public Works
Transit Manager

Scott Schafer
Alvie Maxey

DEFINITION

This fund is established for the purpose of budgeting Transit's capital improvements and procurements.

In 2019, Yakima Transit purchased new software and hardware for our Fixed Route service vehicles. The new software and hardware is a continual technology upgrade for the buses, which included upgrading the wireless internet, the modems, and the passenger counter systems.

In 2020-2021, Yakima Transit intends to fund the construction of sidewalks to support bus stops. In the 2020 budget, \$110,000 was authorized for engine heaters and solar panels for the buses.

Function(s): 451 & 467

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
451 Transit Capital	\$ 2,137,869	\$ 200,524	\$ 1,372,381	\$ 1,245,919	\$ 936,461	(24.8)%
467 Dial-a-Ride Capital	5,616	—	—	—	—	n/a
Total	2,143,485	200,524	1,372,381	1,245,919	936,461	(24.8)%
Revenues by Element						
31 Taxes	1,000,000	1,000,000	600,000	600,000	400,000	(33.3)%
33 Intergovernmental	1,647,636	—	806,000	631,967	110,000	(82.6)%
36 Miscellaneous Revenues	21,559	20,500	24,000	24,000	77,700	223.8 %
37 Prop & Trust Gains	11,308	17,855	—	—	—	n/a
39 Other Financing Sources	10,530	—	32,000	74,846	—	(100.0)%
Total	2,691,033	1,038,355	1,462,000	1,330,813	587,700	(55.8)%
Fund Balance						
Beginning Balance	4,906,167	5,453,715	6,291,546	6,291,546	6,376,439	1.3 %
Revenues less Expenditures	547,548	837,831	89,619	84,894	(348,761)	(510.8)%
Ending Balance	\$ 5,453,715	\$ 6,291,546	\$ 6,381,165	\$ 6,376,440	\$ 6,027,678	(5.5)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
600 Capital Projects	\$ 2,143,485	\$ 200,524	\$ 1,372,381	\$ 1,245,919	\$ 936,461	(24.8)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
451 Transit Capital	Actual	Actual	Budget	Year-End	Budget	to Proj
600 Capital Outlay						
63 Impr Other Than Bldg	\$ —	\$ 122,395	\$ 245,919	\$ 245,919	\$ 110,000	(55.3)%
64 Machinery & Equipment	2,137,869	20,707	1,026,461	900,000	726,461	(19.3)%
65 Construction Projects	—	57,421	100,000	100,000	100,000	— %
Total Expenditures	<u>\$ 2,137,869</u>	<u>\$ 200,523</u>	<u>\$ 1,372,380</u>	<u>\$ 1,245,919</u>	<u>\$ 936,461</u>	<u>(24.8)%</u>

Dial-a-Ride Capital - 467

Expenditures include all new Dial-A-Ride vehicles.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
467 Dial-a-Ride Capital	Actual	Actual	Budget	Year-End	Budget	to Proj
600 Capital Outlay						
64 Machinery & Equipment	\$ 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 4,906,167	\$ 5,453,715	\$ 6,291,546	\$ 6,291,546	\$ 6,376,439	1.3 %
31 Taxes	1,000,000	1,000,000	600,000	600,000	400,000	(33.3)%
33 Intergovernmental	1,647,636	—	806,000	631,967	110,000	(82.6)%
36 Miscellaneous Revenues	21,559	20,500	24,000	24,000	77,700	223.8 %
37 Prop & Trust Gains	11,308	17,855	—	—	—	n/a
39 Other Financing Sources	10,530	—	32,000	74,846	—	(100.0)%
Total	<u>\$ 7,597,200</u>	<u>\$ 6,492,070</u>	<u>\$ 7,753,546</u>	<u>\$ 7,622,359</u>	<u>\$ 6,964,139</u>	<u>(8.6)%</u>

REFUSE - 471

*Director of Public Works
Refuse & Recycling Manager*

*Scott Schafer
Loretta Zammarchi*

DEFINITION

The mission of the Solid Waste and Recycling Division (SWRD) is to protect the public health and safety of the City and all residents of the City by providing quality municipal solid waste services that are efficient, cost effective and environmentally responsible. The Refuse Division is responsible for collection and disposal of all garbage, yard waste and other debris for residential customers within the City of Yakima and from all City-owned facilities. The approximate annual tonnage collected is 36,000 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 27,000 residential customers for weekly refuse collection. The customer has the option of using a 32 or 96-gallon cart. Carry out service is available for those wishing to have their cart collected from a location other than the curb or alley line.

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 2017 and 2018 the Division cleaned and closed approximately 1,000 illegal dump sites each year. As of September 2019 approximately 800 sites were cleaned and closed.

In addition to addressing illegal dumping, the Division sponsored, in conjunction with numerous churches and volunteer organizations, three large community clean ups. With hundreds of volunteers cleaning and collecting refuse from the neighborhoods, approximately 79 tons were disposed of. In addition to illegal dump and community clean ups, the Division assisted with on-going monitoring and clean ups of homeless encampments.

In September of 2016 the City's Utility Billing Division transitioned to a new utility software. The advent of the new utility billing system continues to allow the Division to take advantage of the electronic routing and mobile

application management 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.

The 2020 budget includes \$40,000 for a rate and cost of service study in order to sustain refuse level of services.

Function(s): 471, 472, 473, 474, 476, 477, 478 & 479.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Residential Cart Accounts Active	26,273	27,780	27,590	27,590
Bin Accounts Active	411	510	464	464
Yard Service Accounts Active	6,293	6,466	6,455	6,455
Tons of Refuse Collected Special Collection, etc. ⁽¹⁾	321	178	213	213
Tons of Refuse Collected Residential Automated Carts	27,225	28,224	28,194	28,194
Tons of Refuse Collected Bin	2,734	2,479	2,643	2,709
Tons of Refuse Collected Yard Service	3,642	4,073	4,583	4,697
Estimated Annual Cost Per Account - Special Collection	\$3.12	\$3.12	\$3.50	\$5.13
Estimated Annual Cost Per Account - Residential Auto. Cart	\$200.00	\$218.00	\$213.00	\$218.00
Estimated Annual Cost Per Account - Bin	\$1,413.00	\$1,212.00	\$1,318.00	\$1,318.00
Estimated Annual Cost Per Account - Yard Service	\$140.00	\$140.00	\$150.00	\$150.00

(1) Special collections include litter, illegal dumping, special hauls, and homeless encampment services and clean ups.

AUTHORIZED PERSONNEL

Class		2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 Proposed Budget
1266	Solid Waste and Recycling Manager	1.00	1.00	1.00	1.00
7122	Department Assistant II	2.00	0.00	0.00	0.00
7155	Solid Waste Services Specialist ⁽¹⁾	0.00	2.00	2.00	2.00
8433	Solid Waste Collector/Driver	13.00	13.00	13.00	13.00
8641	Solid Waste Maintenance Worker	3.00	4.00	4.00	4.00
14101	Solid Waste Supervisor	2.00	2.00	2.00	2.00
Total Personnel ⁽²⁾		21.00	22.00	22.00	22.00

(1) Solid Waste Services Specialist added in 2018.

(2) Refuse funds .05 FTE in Water.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
471 Pilot Recycling Program	\$ 49,251	\$ 172	\$ —	\$ —	\$ —	n/a
472 Residential Operations	3,053,538	3,262,464	3,758,934	3,736,704	3,814,251	2.1 %
473 Special Containers	75,462	77,571	80,940	80,940	82,595	2.0 %
474 Facility Maintenance	45,055	52,993	47,834	47,834	47,834	— %
476 Shop Operations	743,000	795,000	700,000	700,000	717,500	2.5 %
477 Refuse Taxes & Interfund	2,011,151	2,150,150	2,343,208	2,343,208	2,331,680	(0.5)%
478 Administration	414,471	451,031	569,538	595,591	594,922	(0.1)%
479 PW Insurance & Interfund	282,435	233,692	239,801	239,801	274,549	14.5 %
Total	6,674,363	7,023,073	7,740,255	7,744,078	7,863,331	1.5 %
Revenues by Element						
33 Intergovernmental	55,000	—	—	—	—	n/a
34 Chrgs f/Goods & Svcs	6,962,752	7,556,920	7,476,446	7,487,036	7,669,732	2.4 %
36 Miscellaneous Revenues	4,066	4,694	1,500	3,500	17,000	385.7 %
Total	7,021,818	7,561,614	7,477,946	7,490,536	7,686,732	2.6 %
Fund Balance						
Beginning Balance	549,373	896,829	1,435,369	1,435,369	1,181,826	(17.7)%
Revenues less Expenditures	347,455	538,541	(262,309)	(253,542)	(176,599)	(30.3)%
Ending Balance	\$ 896,828	\$ 1,435,370	\$ 1,173,060	\$ 1,181,827	\$ 1,005,227	(14.9)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 1,137,897	\$ 1,198,251	\$ 1,365,277	\$ 1,365,277	\$ 1,375,844	0.8%
200 Personnel Benefits	521,571	549,984	594,447	600,575	602,856	0.4%
Sub-Total Salaries & Benefits	1,659,468	1,748,235	1,959,724	1,965,852	1,978,700	0.7%
300 Operating Supplies	300,189	351,452	366,150	378,150	379,804	0.4%
400 Professional Services & Charges	3,971,705	4,128,387	4,714,381	4,700,077	4,787,327	1.9%
Transfers	743,000	795,000	700,000	700,000	717,500	2.5%
Total Expenditures	\$ 6,674,362	\$ 7,023,074	\$ 7,740,255	\$ 7,744,079	\$ 7,863,331	1.5%

EXPLANATORY NARRATIVE

Pilot Recycling Program - 471

This function was used to capture the costs of the Pilot Recycling Program in 2017 and 2018.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
471 Pilot Recycling Program	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	\$ 251	\$ 172	\$ —	\$ —	\$ —	n/a
400 Professional Services & Charges						
41 Professional Services	49,000	—	—	—	—	n/a
Total Expenditures	\$ 49,251	\$ 172	\$ —	\$ —	\$ —	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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
472 Residential Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 750,769	\$ 766,820	\$ 855,940	\$ 836,014	\$ 855,096	2.3 %
12 Overtime	26,747	32,250	89,975	89,975	89,975	— %
13 Special Pay	12,706	2,790	3,000	3,000	3,000	— %
14 Retire/Term Cashout	2,167	35,479	5,125	5,125	5,125	— %
Total	792,389	837,339	954,040	934,114	953,196	2.0 %
200 Benefits	384,409	403,998	441,481	441,481	436,418	(1.1)%
300 Operating Supplies						
31 Office & Oper Supplies	20,278	15,145	22,500	34,500	27,563	(20.1)%
32 Fuel	190,589	231,702	207,050	207,050	212,226	2.5 %
35 Small Tools & Equip	88,027	103,292	135,000	135,000	138,375	2.5 %
Total	298,894	350,139	364,550	376,550	378,164	0.4 %
400 Professional Services & Charges						
42 Communications	15,316	17,253	20,375	20,375	20,884	2.5 %
47 Public Utility Services	1,064,983	1,092,084	1,347,874	1,298,874	1,381,571	6.4 %
48 Repairs & Maintenance	497,060	560,899	629,744	664,440	643,126	(3.2)%
49 Miscellaneous	487	753	870	870	892	2.5 %
Total	1,577,846	1,670,989	1,998,863	1,984,559	2,046,473	3.1 %
Total Expenditures	\$ 3,053,538	\$ 3,262,465	\$ 3,758,934	\$ 3,736,704	\$ 3,814,251	2.1 %

Special Containers - 473

Expenditures for bin collection operations, including salaries and benefits.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
473 Special Containers	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 50,550	\$ 51,981	\$ 53,330	\$ 53,330	\$ 54,412	2.0%
12 Overtime	2,267	2,661	3,280	3,280	3,362	2.5%
13 Special Pay	750	—	1,025	1,025	1,051	2.5%
Total	53,567	54,642	57,635	57,635	58,825	2.1%
200 Benefits	21,895	22,929	23,305	23,305	23,771	2.0%
Total Expenditures	\$ 75,462	\$ 77,571	\$ 80,940	\$ 80,940	\$ 82,596	2.0%

Facility Maintenance - 474

Expenditures for interfund charges for the garage/plant facility.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
474 Facility Maintenance						
400 Professional Services & Charges						
45 Rentals & Leases	\$ 45,055	\$ 52,993	\$ 47,834	\$ 47,834	\$ 47,834	—%

Shop Operations - 476

Expenditures for vehicle replacement reserve.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
476 Shop Operations						
Vehicle Replacement	\$ 743,000	\$ 795,000	\$ 700,000	\$ 700,000	\$ 717,500	2.5%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
477 Refuse Taxes & Interfund						
400 Professional Services & Charges						
41 Professional Services	\$ 359,999	\$ 376,240	\$ 420,273	\$ 420,273	\$ 432,863	3.0 %
42 Communications	1,459	2,481	5,700	5,700	5,843	2.5 %
44 Taxes & Assessments	1,334,766	1,428,825	1,446,225	1,446,225	1,482,381	2.5 %
49 Miscellaneous	314,927	342,604	471,010	471,010	410,594	(12.8)%
Total Expenditures	\$ 2,011,151	\$ 2,150,150	\$ 2,343,208	\$ 2,343,208	\$ 2,331,681	(0.5)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
478 Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 277,400	\$ 292,490	\$ 337,663	\$ 357,589	\$ 347,431	(2.8)%
12 Overtime	9,383	8,572	8,000	8,000	8,200	2.5 %
13 Special Pay	2,489	1,155	4,439	4,439	4,605	3.7 %
14 Retire/Term Cashout	2,668	4,053	3,500	3,500	3,588	2.5 %
Total	291,940	306,270	353,602	373,528	363,824	(2.6)%
200 Benefits	115,016	122,885	129,661	135,789	142,667	5.1 %
300 Operating Supplies						
31 Office & Oper Supplies	1,295	1,314	1,600	1,600	1,640	2.5 %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
478 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	—	8,327	56,000	56,000	57,400	2.5 %
42 Communications	1,972	1,819	4,500	4,500	4,613	2.5 %
43 Trans & Training	1,670	4,530	7,175	7,175	7,354	2.5 %
49 Miscellaneous	2,577	5,886	17,000	17,000	17,425	2.5 %
Total	6,219	20,562	84,675	84,675	86,792	2.5 %
Total Expenditures	\$ 414,470	\$ 451,031	\$ 569,538	\$ 595,592	\$ 594,923	(0.1)%

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
479 PW Insurance & Interfund	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 207,588	\$ 180,321	\$ 184,829	\$ 184,829	\$ 219,577	18.8%
49 Miscellaneous	74,847	53,371	54,972	54,972	54,972	—%
Total Expenditures	\$ 282,435	\$ 233,692	\$ 239,801	\$ 239,801	\$ 274,549	14.5%

Revenue

The following is a recap of Refuse revenues by detailed account classification.

REVENUES

	2017	2018	2019	2020
	Actual	Actual	Amended	Projected
	Actual	Actual	Budget	Budget
County/City Departments	\$ 98,346	\$ 94,722	\$ 105,000	\$ 105,000
Container Service	528,743	523,438	506,369	519,028
Automated Residential Service (ARS)	5,656,495	6,031,282	6,076,433	6,228,344
ARS - Overflow/Call back / Extra	—	—	—	9,000
Special Haul	5,992	5,087	3,210	3,290
Yard Refuse	728,826	902,390	785,434	805,070
Miscellaneous	3,416	—	—	15,500
Recycling Revenue	—	4,693	1,500	1,500
Total	\$ 7,021,818	\$ 7,561,612	\$ 7,477,946	\$ 7,686,732

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 549,373	\$ 896,829	\$ 1,435,369	\$ 1,435,369	\$ 1,181,826	(17.7)%
33 Intergovernmental	55,000	—	—	—	—	n/a
34 Chrgs f/Goods & Svcs	6,962,752	7,556,920	7,476,446	7,487,036	7,669,732	2.4 %
36 Miscellaneous Revenues	4,066	4,694	1,500	3,500	17,000	385.7 %
Total	\$ 7,571,191	\$ 8,458,443	\$ 8,913,315	\$ 8,925,905	\$ 8,868,558	(0.6)%

WASTEWATER OPERATING - 473

*Director of Public Works
Wastewater Division Manager*

*Scott Schafer
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. A cost of service and rate study for the Division is planned for 2021.

- 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

	2017	2018	2019	2020
	Actual	Actual	Estimated	Projected
Rudkin Road Pump Station				
Million Gallons/Yr. Pumped	782	682	700	720
Yakima	554	480	485	500
Union Gap	229	202	215	220
Total Million Gallons/Yr. Pumped	782	682	700	720
Pumping Costs	\$174,976	\$170,724	\$239,154	\$245,433
Cost Per Million Gallons Pumped	\$224	\$250	\$342	\$342

Wastewater Treatment				
Billion Gallons/Yr. Treated	3.6	3.1	3.3	3.4
Laboratory Tests/Month	1,830	1,840	1,840	1,850
Permitted Hydraulic Capacity (MG, average day peak month)	21.5	21.5	21.5	21.5
Average Day Peak Month	11.2	10.2	10.2	11.1
Percent of Permit Capacity	52%	52%	53%	53%
Peak Day	14	11	11	12
Pounds of Organic Pollutants Treated (BOD) ⁽¹⁾	10,327,677	10,698,678	10,900,000	11,100,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400	53,400
Actual Load Average Day/Max. Month	34,830	35,015	36,000	37,000
Percent of Permit Capacity	65%	66%	67%	69%
Pounds of Total Suspended Solids (TSS) ⁽¹⁾	7,782,777	8,667,236	9,500,000	10,400,000
Permitted Suspended Solids Loading (Avg Day/Max Month)	38,600	38,600	38,600	38,600
Actual Load Average Day/Max. Month	27,272	29,696	30,500	31,000
Percent of Permit Capacity	71%	77%	79%	80%
Biosolids (Dry Tons)	1,652	1,541	1,600	1,675
Treatment Costs	\$6,334,237	\$6,742,054	\$7,854,170	\$8,062,555
Total Facility Debt Service & Cash Contribution for Capital	\$1,882,338	\$1,842,844	\$2,142,631	\$3,539,124

Capital Projects				
Flow Treated (mg)	3,550	3,069	3,300	3,400
Cost Per Million Gallons Treated ⁽¹⁾	\$2,314	\$2,797	\$3,029	\$3,412

- (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	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	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	3.00	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	0.00	0.00
8732	Wastewater Maintenance Specialist II ⁽¹⁾	12.00	12.00	13.00	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 ⁽²⁾		72.20	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) 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). 8.60 FTE's are funded by Stormwater (441).

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
725 Collection Administration	\$ —	\$ 501,500	\$ 501,500	\$ 501,500	\$ 1,900,000	278.9 %
726 Collections	7,616,809	7,733,393	9,018,223	8,949,019	9,269,993	3.6 %
729 Rudkin Road Lift Station	174,975	170,724	239,154	239,154	249,675	4.4 %
730 Treatment Administration	—	2,279,260	2,540,910	2,540,910	2,545,385	0.2 %
731 Treatment Operations	6,334,247	6,742,054	7,918,270	7,854,170	8,052,601	2.5 %
732 Treatment Equipment	—	—	250,000	—	100,000	n/a
733 Pretreatment Administration	95,196	—	—	—	—	n/a
734 Pretreatment Operations	979,531	1,065,440	1,169,128	1,154,128	1,201,008	4.1 %
737 Treatment Charges/Transfers	5,675,060	2,900,000	2,900,000	2,900,000	300,000	(89.7)%
Debt Service	764,838	725,179	775,361	775,361	772,665	(0.3)%
Total	21,640,656	22,117,550	25,312,546	24,914,242	24,391,327	(2.1)%
Revenues by Element						
32 Licenses & Permits	1,025,319	1,235,411	1,275,430	1,325,749	1,380,000	4.1 %
34 Chrgs f/Goods & Svcs	19,829,978	20,899,174	21,730,812	20,647,453	21,105,574	2.2 %
36 Miscellaneous Revenues	41,299	11,783	13,700	34,994	121,000	245.8 %
37 Prop & Trust Gains	694,822	874,919	878,177	1,592,465	778,177	(51.1)%
Transfers In	32,621	32,621	32,621	32,621	32,621	— %
Total	21,624,039	23,053,908	23,930,740	23,633,282	23,417,372	(0.9)%
Fund Balance						
Beginning Balance	5,379,389	5,362,772	6,299,131	6,299,131	5,018,171	(20.3)%
Revenues less Expenditures	(16,617)	936,358	(1,381,806)	(1,280,960)	(973,955)	(24.0)%
Ending Balance	\$ 5,362,772	\$ 6,299,130	\$ 4,917,325	\$ 5,018,171	\$ 4,044,216	(19.4)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 3,306,526	\$ 3,347,619	\$ 4,761,431	\$ 4,761,431	\$ 4,848,009	1.8 %
200 Personnel Benefits	1,638,715	1,659,858	2,031,246	2,031,246	2,002,702	(1.4)%
Sub-Total Salaries & Benefits	4,945,241	5,007,477	6,792,677	6,792,677	6,850,711	0.9 %
300 Operating Supplies	862,454	984,702	1,033,300	1,008,300	1,058,300	5.0 %
400 Professional Services & Charges	9,182,859	9,520,951	10,175,318	10,133,514	10,590,786	4.5 %
600 Capital Projects	11,723	—	395,000	63,500	175,000	175.6 %
700 Debt Service - Principal	733,311	709,250	723,237	723,237	724,588	0.2 %
800 Debt Service - Interest	31,527	15,929	52,124	52,124	48,077	(7.8)%
Transfers	5,873,541	5,879,241	6,140,891	6,140,891	4,943,866	(19.5)%
Total Expenditures	\$ 21,640,656	\$ 22,117,550	\$ 25,312,547	\$ 24,914,243	\$ 24,391,328	(2.1)%

EXPLANATORY NARRATIVE

Collection Administration - 725

This line item is used to record transfers from Wastewater Operating to Capital funds for projects.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
725 Collection Administration						
Transfers Out	\$ —	\$ 501,500	\$ 501,500	\$ 501,500	\$ 1,900,000	278.9%

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 needed 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
726 Collections	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 997,530	\$ 979,457	\$ 1,348,666	\$ 1,348,666	\$ 1,325,830	(1.7)%
12 Overtime	17,559	5,417	16,000	16,000	16,000	— %
13 Special Pay	33,874	19,803	59,049	59,049	59,089	0.1 %
14 Retire/Term Cashout	33,827	8,965	41,500	41,500	41,500	— %
Total	1,082,790	1,013,642	1,465,215	1,465,215	1,442,419	(1.6)%
200 Benefits	523,531	524,506	673,099	673,099	669,719	(0.5)%
300 Operating Supplies						
31 Office & Oper Supplies	107,454	89,261	145,000	145,000	145,000	— %
32 Fuel	35,736	39,028	45,000	45,000	45,000	— %
35 Small Tools & Equip	1,432	7,103	10,000	10,000	15,000	50.0 %
Total	144,622	135,392	200,000	200,000	205,000	2.5 %
400 Professional Services & Charges						
41 Professional Services	1,054,163	877,418	910,333	910,333	1,035,210	13.7 %
42 Communications	6,337	9,233	14,731	11,731	11,731	— %
43 Trans & Training	750	2,719	3,500	3,500	3,500	— %
44 Taxes & Assessments	3,939,494	4,288,117	4,634,263	4,634,263	4,795,267	3.5 %
45 Rentals & Leases	—	—	2,000	2,000	2,000	— %
47 Public Utility Services	23,478	25,452	30,650	33,150	36,150	9.0 %
48 Repairs & Maintenance	85,514	89,758	104,378	134,378	104,378	(22.3)%
49 Miscellaneous	605,406	628,156	701,054	682,350	755,619	10.7 %
Total	5,715,142	5,920,853	6,400,909	6,411,705	6,743,855	5.2 %
600 Capital Outlay						
63 Impr Other Than Bldg	—	—	10,000	—	10,000	n/a
64 Machinery & Equipment	11,723	—	130,000	60,000	60,000	— %
Total	11,723	—	140,000	60,000	70,000	16.7 %
Vehicle Replacement	139,000	139,000	139,000	139,000	139,000	— %
Total Expenditures	\$ 7,616,808	\$ 7,733,393	\$ 9,018,223	\$ 8,949,019	\$ 9,269,993	3.6 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
729 Rudkin Road Lift Station	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 63,368	\$ 66,022	\$ 95,089	\$ 95,089	\$ 99,676	4.8 %
12 Overtime	3,828	4,310	4,200	4,400	4,500	2.3 %
13 Special Pay	1,583	1,299	1,200	1,350	1,500	11.1 %
14 Retire/Term Cashout	1,091	902	1,750	1,400	2,200	57.1 %
Total	69,870	72,533	102,239	102,239	107,876	5.5 %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
729 Rudkin Road Lift Station						
200 Benefits	30,590	30,457	42,095	42,095	41,609	(1.2)%
300 Operating Supplies						
31 Office & Oper Supplies	812	—	10,000	10,000	10,000	— %
400 Professional Services & Charges						
41 Professional Services	48,177	45,197	44,728	44,728	50,098	12.0 %
42 Communications	517	617	556	556	556	— %
47 Public Utility Services	24,473	21,383	29,000	29,000	29,000	— %
48 Repairs & Maintenance	—	—	10,000	10,000	10,000	— %
Total	73,167	67,197	84,284	84,284	89,654	6.4 %
Vehicle Replacement	537	537	537	537	537	— %
Total Expenditures	\$ 174,976	\$ 170,724	\$ 239,155	\$ 239,155	\$ 249,676	4.4 %

Treatment Administration - 730

This function is used to record various transfers from Wastewater Operating to Capital funds for projects.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
730 Treatment Administration						
Transfers Out	\$ —	\$ 2,279,260	\$ 2,540,910	\$ 2,540,910	\$ 2,545,385	0.2%

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. Funding of \$75,000 is included in the 2020 budget for the purchase of laboratory data handling software that will automate and streamline data compilation and reporting.

The facility's rated hydraulic capacity in our NPDES permit is 21.5 million gallons per day (mgd). Our rated capacity under the current 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

	2018	2019	2020
	Actual	Estimated	Projected
Million Gallons Treated (Total)	3,069	3,300	3,400
Yakima (%)	85.4%	85.0%	85.0%
Union Gap (%)	6.6%	6.7%	6.7%
Terrace Heights (%)	8.2%	8.3%	8.3%
BOD Treated (lbs.) (Includes Dry Matter)	10,698,678	10,900,000	11,100,000
Yakima (%)	88.6%	88.4%	88.4%
Union Gap (%)	5.1%	5.1%	5.1%
Terrace Heights (%)	6.3%	6.5%	6.5%
TSS Treated (lbs.) (Includes Dry Matter.)	8,667,236	9,500,000	10,400,000
Yakima (%)	89.7%	89.4%	89.4%
Union Gap (%)	7.0%	7.1%	7.1%
Terrace Heights (%)	3.3%	3.5%	3.5%

In addition to actual treatment cost charges, Union Gap and Terrace Heights share in paying for a portion of the treatment plant's Debt Service and Cash Contributions to pay for improvements made to the facility. The following table shows the actual cost distribution for each entity along with the total estimated and projected Debt service and Cash Contribution for Capital Improvement Projects.

Shared revenues are detailed as follows:

CAPITAL RESERVE (2020 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
731 Treatment Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,448,902	\$ 1,437,965	\$ 2,226,312	\$ 2,226,312	\$ 2,300,214	3.3 %
12 Overtime	183,305	184,648	220,000	220,000	220,000	— %
13 Special Pay	53,987	44,631	80,078	80,078	80,080	— %
14 Retire/Term Cashout	13,324	124,580	100,000	100,000	100,000	— %
Total	1,699,518	1,791,824	2,626,390	2,626,390	2,700,294	2.8 %
200 Benefits	886,097	884,746	1,077,294	1,077,294	1,047,922	(2.7)%
300 Operating Supplies						
31 Office & Oper Supplies	684,268	819,031	760,000	740,000	785,000	6.1 %
32 Fuel	10,827	13,030	16,800	16,800	16,800	— %
35 Small Tools & Equip	14,673	1,401	30,000	25,000	25,000	— %
Total	709,768	833,462	806,800	781,800	826,800	5.8 %
400 Professional Services & Charges						
41 Professional Services	1,524,073	1,482,024	1,533,124	1,484,624	1,671,523	12.6 %
42 Communications	14,308	15,032	17,726	17,726	17,726	— %
43 Trans & Training	3,983	4,027	8,000	8,000	8,000	— %
44 Taxes & Assessments	255,263	307,824	250,100	250,100	250,100	— %
45 Rentals & Leases	8,573	2,269	60,000	10,000	15,000	50.0 %
47 Public Utility Services	984,964	1,132,586	1,100,600	1,222,000	1,102,000	(9.8)%
48 Repairs & Maintenance	43,760	29,982	143,359	81,359	118,359	45.5 %
49 Miscellaneous	153,940	208,276	244,877	244,877	244,877	— %
Total	2,988,864	3,182,020	3,357,786	3,318,686	3,427,585	3.3 %
Vehicle Replacement	50,000	50,000	50,000	50,000	50,000	— %
Total Expenditures	\$ 6,334,247	\$ 6,742,052	\$ 7,918,270	\$ 7,854,170	\$ 8,052,601	2.5 %

Treatment Equipment - 732

Funds are budgeted in this line item as a contingency for new wastewater treatment plant equipment.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
732 Treatment Equipment	Actual	Actual	Budget	Year-End	Budget	to Proj
600 Capital Outlay						
64 Machinery & Equipment	\$ —	\$ —	\$ 250,000	\$ —	\$ 100,000	n/a

Pretreatment Administration - 733

Funds are budgeted in this line item for Pretreatment Administration.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
733 Pretreatment Administration	Actual	Actual	Budget	Year-End	Budget	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 §6.A.1.b. of the City's NPDES permit requires the issuance of industrial waste discharge permits to all significant industrial users, as defined in 40 CFR 403.3 (t)(i)(ii) contributing to the treatment system from within the City's jurisdiction. Further duties include monitoring, sampling, and inspecting all significant industrial users (SIU's) and minor industrial users (MIU's) discharging to the City's POTW. The City of Yakima recognizes and regulates 28 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 2019 the Pretreatment Program has performed compliance inspections on 25 of the 28 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 November 2018, the City of Yakima agreed to a schedule with the Department of Ecology for the delegation of pretreatment control authority from Ecology to the City for industrial dischargers in Terrace Heights, Union Gap, and Moxee. The City submitted the required application for the delegation in June 2019. Ecology accepted the application as complete in August and opened the submittal for public comment in September. Following the public comment period, it is anticipated that Ecology will approve the application in the fourth quarter of 2019. The delegation will be formalized in a minor modification to the Wastewater Facility's NPDES permit. Following delegation, the City will have Pretreatment authority over significant industrial users in the Terrace Heights Sewer District and in the City of Union Gap. This will give the City of Yakima Pretreatment Program permitting responsibilities for at least eight additional SIU's. The City of Yakima will prepare and renew the permits for these SIU's, and the City will collect the permit fees.

The City continues to monitor businesses and industries for fat, oil and grease (FOG). Excessive 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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
734 Pretreatment Operations						
100 Salaries & Wages						
11 Salaries & Wages	\$ 393,171	\$ 467,741	\$ 524,388	\$ 524,388	\$ 554,219	5.7%
12 Overtime	2,233	1,046	2,200	2,200	2,200	—%
13 Special Pay	4,184	341	9,000	9,000	9,000	—%
14 Retire/Term Cashout	54,759	491	32,000	32,000	32,000	—%
Total	454,347	469,619	567,588	567,588	597,419	5.3%
200 Benefits	198,497	220,149	238,758	238,758	243,452	2.0%
300 Operating Supplies						
31 Office & Oper Supplies	3,462	11,554	10,250	10,250	10,250	—%
32 Fuel	3,790	4,294	6,000	6,000	6,000	—%
35 Small Tools & Equip	—	—	250	250	250	—%
Total	7,252	15,848	16,500	16,500	16,500	—%
400 Professional Services & Charges						
41 Professional Services	76,906	81,761	102,276	87,276	90,511	3.7%
42 Communications	4,888	4,496	4,690	4,690	4,690	—%
43 Trans & Training	254	2,370	1,500	1,500	2,500	66.7%
44 Taxes & Assessments	203,273	240,717	189,114	189,114	195,733	3.5%
48 Repairs & Maintenance	5,773	2,318	11,554	11,554	11,554	—%
49 Miscellaneous	19,397	19,218	23,204	24,704	24,704	—%
Total	310,491	350,880	332,338	318,838	329,692	3.4%
600 Capital Outlay						
64 Machinery & Equipment	—	—	5,000	3,500	5,000	42.9%
Vehicle Replacement	8,944	8,944	8,944	8,944	8,944	—%
Total Expenditures	\$ 979,531	\$ 1,065,440	\$ 1,169,128	\$ 1,154,128	\$ 1,201,007	4.1%

Treatment Charges/Transfers - 737

This function encompasses the connection charge transfers to capital and other funds as needed. Details of all interfund transfers are shown in the following table.

INTERFUND TRANSFER

	2018 Actual	2019 Year-End Estimate	2020 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	300,000
Connection Charge Transfer (476/478)	501,500	501,500	1,900,000
Wastewater Treatment Plant Reserve (472)	616,000	879,000	879,000
Underpass	84,488	84,488	84,488
Total	\$ 5,678,376	\$ 5,941,376	\$ 4,739,876

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Estimated Year-End	2020 Projected Budget	% Chng YE Est to Proj
737 Treatment Charges/Transfers						
Transfers Out	\$ 5,675,060	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 300,000	(89.7)%

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

	2018 Actual	2019 Year-End Estimate	2020 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	78,272	78,789	78,401	07/01/21
2005 River Road - Wastewater Improvement	126,316	128,595	127,973	07/01/25
2007 Ultra Violet Disinfection	123,918	126,852	126,245	07/01/27
SRF L1100008 - Wastewater Energy Efficiency Project	31,763	34,826	34,825	03/31/33
Wastewater Treatment Plant	267,510	277,824	277,151	03/31/33
L1200019 P2305 - Industrial Waste Anaerobic / Methane Utilization / Energy Conservation	84,729	89,067	88,661	09/01/31
PC13-961-059 P2327 Industrial Waste Anaerobic / Industrial Wastewater Main Extension	12,671	39,409	39,409	06/01/32
Subtotal - Debt Service in Wastewater Fund	725,179	775,362	772,665	
Total Debt Service	\$ 2,301,992	\$ 2,352,175	\$ 2,349,478	

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Debt Service	Actual	Actual	Budget	Year-End	Budget	to Proj
Debt Service	\$ 764,838	\$ 725,179	\$ 775,361	\$ 775,361	\$ 772,665	(0.3)%

Revenue

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 5,379,389	\$ 5,362,772	\$ 6,299,131	\$ 6,299,131	\$ 5,018,171	(20.3)%
32 Licenses & Permits	1,025,319	1,235,411	1,275,430	1,325,749	1,380,000	4.1 %
34 Chrgs f/Goods & Svcs	19,829,978	20,899,174	21,730,812	20,647,453	21,105,574	2.2 %
36 Miscellaneous Revenues	41,299	11,783	13,700	34,994	121,000	245.8 %
37 Prop & Trust Gains	694,822	874,919	878,177	1,592,465	778,177	(51.1)%
Transfers In	32,621	32,621	32,621	32,621	32,621	— %
Total	\$ 27,003,428	\$ 28,416,680	\$ 30,229,871	\$ 29,932,413	\$ 28,435,543	(5.0)%

WASTEWATER CAPITAL FACILITIES - 472

Director of Public Works
Wastewater Division Manager

Scott Schafer
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 2020, 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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
739 Capital Improvement	\$ 193,162	\$ 658,788	\$ 1,250,000	\$ 1,250,000	\$ 2,750,000	120.0 %
Revenues by Element						
34 Chrgs f/Goods & Svcs	96,800	108,900	121,000	121,000	121,000	— %
Transfers In	616,000	616,000	879,000	879,000	879,000	— %
Total	712,800	724,900	1,000,000	1,000,000	1,000,000	— %
Fund Balance						
Beginning Balance	2,547,527	3,067,165	3,133,277	3,133,277	2,883,277	(8.0)%
Revenues less Expenditures	519,638	66,112	(250,000)	(250,000)	(1,750,000)	600.0 %
Ending Balance	\$ 3,067,165	\$ 3,133,277	\$ 2,883,277	\$ 2,883,277	\$ 1,133,277	(60.7)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 193,162	\$ 658,788	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	—%
600 Capital Projects	—	—	—	—	1,500,000	n/a
Total Expenditures	\$ 193,162	\$ 658,788	\$ 1,250,000	\$ 1,250,000	\$ 2,750,000	120.0%

EXPLANATORY NARRATIVE**Capital Improvement - 739**

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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
739 Capital Improvement	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
48 Repairs & Maintenance	\$ 193,162	\$ 658,788	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	—%
600 Capital Outlay						
65 Construction Projects	—	—	—	—	1,500,000	n/a
Total Expenditures	\$ 193,162	\$ 658,788	\$ 1,250,000	\$ 1,250,000	\$ 2,750,000	120.0%

Revenue

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 2,547,527	\$ 3,067,165	\$ 3,133,277	\$ 3,133,277	\$ 2,883,277	(8.0)%
34 Chrgs f/Goods & Svcs	96,800	108,900	121,000	121,000	121,000	— %
Transfers In	616,000	616,000	879,000	879,000	879,000	— %
Total	\$ 3,260,327	\$ 3,792,065	\$ 4,133,277	\$ 4,133,277	\$ 3,883,277	(6.0)%

WASTEWATER CAPITAL CONSTRUCTION - 476

Director of Public Works
Wastewater Division Manager

Scott Schafer
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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
738 Capital Improvement	\$ 3,067,568	\$ 3,212,501	\$ 5,060,000	\$ 2,960,000	\$ 5,210,000	76.0 %
Revenues by Element						
33 Intergovernmental	—	296,816	—	—	—	n/a
Transfers In	2,900,000	2,900,000	2,900,000	2,900,000	300,000	(89.7)%
Total	2,900,000	3,196,816	2,900,000	2,900,000	300,000	(89.7)%
Fund Balance						
Beginning Balance	7,263,771	7,096,203	7,080,518	7,080,518	7,020,518	(0.8)%
Revenues less Expenditures	(167,568)	(15,685)	(2,160,000)	(60,000)	(4,910,000)	n/a
Ending Balance	\$ 7,096,203	\$ 7,080,518	\$ 4,920,518	\$ 7,020,518	\$ 2,110,518	(69.9)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 1,437,957	\$ 451,205	\$ 360,000	\$ 360,000	\$ 360,000	—%
600 Capital Projects	1,629,612	2,761,295	4,700,000	2,600,000	4,850,000	86.5%
Total Expenditures	\$ 3,067,569	\$ 3,212,500	\$ 5,060,000	\$ 2,960,000	\$ 5,210,000	76.0%

EXPLANATORY NARRATIVE**Capital Improvement - 738**

The total capital outlay is detailed below. Funds budgeted in the 2019 year-end estimate and not spent are brought forward to 2020.

CAPITAL CONSTRUCTION EXPENDITURES

Mill Site Wastewater Trunk Line Upsizing	\$ 2,600,000
Prioritized Aging Infrastructure Replacement	1,000,000
Collections Building Improvements	500,000
Beech Street Lift Station Improvements	250,000
Congdon Sewer Main	400,000
Other (Equipment/Prof Svcs/Contractors)	460,000
Total Sewer Construction	\$ 5,210,000

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
738 Capital Improvement	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 117,057	\$ 421,538	\$ 350,000	\$ 350,000	\$ 350,000	—%
48 Repairs & Maintenance	1,320,900	29,668	10,000	10,000	10,000	—%
Total	1,437,957	451,206	360,000	360,000	360,000	—%
600 Capital Outlay						
62 Buildings	—	—	350,000	100,000	500,000	400.0%
63 Impr Other Than Bldg	—	285,004	1,250,000	1,000,000	1,250,000	25.0%
64 Machinery & Equipment	—	5,135	200,000	—	100,000	n/a
65 Construction Projects	1,629,612	2,471,156	2,900,000	1,500,000	3,000,000	100.0%
Total	1,629,612	2,761,295	4,700,000	2,600,000	4,850,000	86.5%
Total Expenditures	\$ 3,067,569	\$ 3,212,501	\$ 5,060,000	\$ 2,960,000	\$ 5,210,000	76.0%

Revenue

Revenues consist of transfers from Wastewater Operating (473) and and intergovernmental revenue from the Conference of Governments/Camp Hope in 2018.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 7,263,771	\$ 7,096,203	\$ 7,080,518	\$ 7,080,518	\$ 7,020,518	(0.8)%
33 Intergovernmental	—	296,816	—	—	—	n/a
Transfers In	2,900,000	2,900,000	2,900,000	2,900,000	300,000	(89.7)%
Total	\$ 10,163,771	\$ 10,293,019	\$ 9,980,518	\$ 9,980,518	\$ 7,320,518	(26.7)%

WASTEWATER CAPITAL PROJECTS - 478

Director of Public Works
Wastewater Division Manager

Scott Schafer
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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
739 Capital Improvement	\$ 9,212	\$ 162,617	\$ 3,025,000	\$ 2,105,000	\$ 3,600,000	71.0 %
Revenues by Element						
33 Intergovernmental	131,052	—	—	—	—	n/a
Transfers In	501,500	501,500	501,500	501,500	1,900,000	278.9 %
Total	632,552	501,500	501,500	501,500	1,900,000	278.9 %
Fund Balance						
Beginning Balance	3,313,782	3,937,122	4,276,005	4,276,005	2,672,505	(37.5)%
Revenues less Expenditures	623,340	338,883	(2,523,500)	(1,603,500)	(1,700,000)	6.0 %
Ending Balance	\$ 3,937,122	\$ 4,276,005	\$ 1,752,505	\$ 2,672,505	\$ 972,505	(63.6)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 9,212	\$ 112,699	\$ 325,000	\$ 505,000	\$ 600,000	18.8%
600 Capital Projects	—	49,918	2,700,000	1,600,000	3,000,000	87.5%
Total Expenditures	\$ 9,212	\$ 162,617	\$ 3,025,000	\$ 2,105,000	\$ 3,600,000	71.0%

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

Grit System Replacement	\$ 2,000,000
Biosolids Lagoon Cleaning	1,000,000
Other (Equipment/Prof Svcs/Contractors)	600,000
Total Wastewater Facility Project	\$ 3,600,000

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
739 Capital Improvement						
400 Professional Services & Charges						
41 Professional Services	\$ 9,212	\$ 20,794	\$ 325,000	\$ 325,000	\$ 500,000	53.8 %
48 Repairs & Maintenance	—	91,905	—	180,000	100,000	(44.4)%
Total	9,212	112,699	325,000	505,000	600,000	18.8 %
600 Capital Outlay						
65 Construction Projects	—	49,918	2,700,000	1,600,000	3,000,000	87.5 %
Total Expenditures	\$ 9,212	\$ 162,617	\$ 3,025,000	\$ 2,105,000	\$ 3,600,000	71.0 %

Revenue

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).

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 3,313,782	\$ 3,937,122	\$ 4,276,005	\$ 4,276,005	\$ 2,672,505	(37.5)%
33 Intergovernmental	131,052	—	—	—	—	n/a
Transfers In	501,500	501,500	501,500	501,500	1,900,000	278.9 %
Total	\$ 3,946,334	\$ 4,438,622	\$ 4,777,505	\$ 4,777,505	\$ 4,572,505	(4.3)%

STORMWATER OPERATING - 441

*Director of Public Works
Wastewater Division Manager*

*Scott Schafer
Mike Price*

DEFINITION

The functions of this division include the responsibilities and obligations set forth by the City's August 2019 Eastern Washington Phase II Municipal Stormwater Permit (permit) and the State mandated Underground Injection Control (UIC) Program (WAC 173-218). The permit will remain in effect through July of 2024.

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, 2019. 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 may 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 and NPDES permit requirements. Since acquiring the Drainage Improvement District infrastructure in December 2016, the City has funded over \$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. Approximately 1,000 feet of the DID system that demands frequent tree root removal to mitigate back ups is scheduled for rehabilitation in the fourth quarter of 2020.

In 2020, 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.

Function(s): 746.

AUTHORIZED PERSONNEL

For 2020, the total authorized personnel funded by this division is 10.21 FTE's funded from Wastewater (8.60 FTE's), Water (.21 FTE's), Engineering (.51 FTE's) and Public Works (.05 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, Vector waste handling and

response to citizens. The Surface Water Engineer provides review of private development applications and designs surface water projects for the City of Yakima’s public projects, including addressing localized flooding issues. The remaining FTE’s represent employee time that is dedicated to support mandated stormwater activities and address safety and liability issues from other divisions within the City of Yakima.

AUTHORIZED PERSONNEL

Class		2017	2018	2019	2020
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	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	0.02	0.03	0.05	0.05
8321	Laboratory Technician	0.27	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	6.05	5.05	4.00	4.00
8733	Wastewater Maintenance Crew Leader	2.15	2.15	1.80	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	0.35	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	0.00	0.00	0.00
3120	Design Engineer	0.08	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	0.04	0.04	0.04
11101	Construction Supervisor	0.10	0.04	0.10	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	0.05	0.05
8751	Utilities Locator/Safety Coordinator	0.10	0.16	0.16	0.16
Public Works					
1160	Director of Public Works	0.00	0.05	0.07	0.07
Total Personnel		12.45	11.45	10.20	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 2020, 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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
746 Administration	\$ 3,226,069	\$ 3,379,812	\$ 4,107,469	\$ 4,072,080	\$ 4,097,959	0.6 %
Revenues by Element						
33 Intergovernmental	—	—	—	1,227	—	(100.0)%
34 Chrgs f/Goods & Svcs	—	—	1,000	1,000	1,000	— %
36 Miscellaneous Revenues	3,683,713	3,718,869	4,047,770	3,811,841	3,963,637	4.0 %
Total	3,683,713	3,718,869	4,048,770	3,814,068	3,964,637	3.9 %
Fund Balance						
Beginning Balance	318,374	776,017	1,115,074	1,115,074	857,062	(23.1)%
Revenues less Expenditures	457,644	339,057	(58,699)	(258,012)	(133,322)	(48.3)%
Ending Balance	\$ 776,018	\$ 1,115,074	\$ 1,056,375	\$ 857,062	\$ 723,740	(15.6)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 633,211	\$ 657,590	\$ 723,997	\$ 723,997	\$ 694,140	(4.1)%
200 Personnel Benefits	323,571	317,734	312,067	312,067	292,668	(6.2)%
Sub-Total Salaries & Benefits	956,782	975,324	1,036,064	1,036,064	986,808	(4.8)%
300 Operating Supplies	54,165	46,373	52,000	45,000	72,000	60.0 %
400 Professional Services & Charges	1,095,122	1,208,859	1,744,405	1,716,017	1,764,151	2.8 %
500 Intergovernmental ⁽¹⁾	—	29,256	—	—	—	n/a
600 Capital Projects	—	—	15,000	15,000	15,000	— %
Transfers	1,120,000	1,120,000	1,260,000	1,260,000	1,260,000	— %
Total Expenditures	\$ 3,226,069	\$ 3,379,812	\$ 4,107,469	\$ 4,072,081	\$ 4,097,959	0.6 %

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

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. 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. In 2019, the Yakima City Council approved a 2.5% annual rate increase for each year from 2019-2022. A cost of service and rate study for the Division is planned for 2021.

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
746 Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 606,469	\$ 636,609	\$ 683,763	\$ 683,763	\$ 653,901	(4.4)%
12 Overtime	8,307	2,890	8,000	8,000	8,000	— %
13 Special Pay	14,545	11,877	15,234	15,234	15,239	— %
14 Retire/Term Cashout	3,891	6,214	17,000	17,000	17,000	— %
Total	633,212	657,590	723,997	723,997	694,140	(4.1)%
200 Benefits	323,571	317,734	312,067	312,067	292,668	(6.2)%
300 Operating Supplies						
31 Office & Oper Supplies	44,120	36,815	40,000	33,000	40,000	21.2 %
32 Fuel	10,045	9,558	12,000	12,000	12,000	— %
35 Small Tools & Equip	—	—	—	—	20,000	n/a
Total	54,165	46,373	52,000	45,000	72,000	60.0 %
400 Professional Services & Charges						
41 Professional Services	301,801	260,179	295,241	302,241	332,572	10.0 %
42 Communications	1,404	1,922	2,480	2,480	2,480	— %
43 Trans & Training	413	200	500	1,200	1,500	25.0 %
44 Taxes & Assessments	303,323	274,272	667,165	631,776	646,071	2.3 %
45 Rentals & Leases	1,568	—	4,000	4,000	4,000	— %
47 Public Utility Services	7,472	6,946	10,000	10,000	10,000	— %
48 Repairs & Maintenance	434,622	530,092	550,608	550,608	550,608	— %
49 Miscellaneous	44,519	135,249	214,412	213,712	216,921	1.5 %
Total	1,095,122	1,208,860	1,744,406	1,716,017	1,764,152	2.8 %
500 Intergovernmental Services ⁽¹⁾						
51 Intergov't Prof Services	—	29,256	—	—	—	n/a

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
746 Administration						
600 Capital Outlay						
64 Machinery & Equipment	—	—	15,000	15,000	15,000	— %
Transfers Out	1,060,000	1,060,000	1,200,000	1,200,000	1,200,000	— %
Vehicle Replacement	60,000	60,000	60,000	60,000	60,000	— %
Total Expenditures	<u>\$ 3,226,070</u>	<u>\$ 3,379,813</u>	<u>\$ 4,107,470</u>	<u>\$ 4,072,081</u>	<u>\$ 4,097,960</u>	0.6 %

(1) Beginning in 2019, as directed by the Washington State Auditor's BARS manual, items with the classification of 500 - Intergovernmental were moved to either 300 - Operating Supplies, or 400 - Professional Services & Charges.

Revenue

Revenues consist of Stormwater charges and assessments, and the remainder of the Municipal Stormwater Capacity grant is expected by the end of 2019.

	2017	2018	2019	2019	2020	% Chng
Revenue	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 318,374	\$ 776,017	\$ 1,115,074	\$ 1,115,074	\$ 857,062	(23.1)%
33 Intergovernmental	—	—	—	1,227	—	(100.0)%
34 Chrgs f/Goods & Svcs	—	—	1,000	1,000	1,000	— %
36 Miscellaneous Revenues	3,683,713	3,718,869	4,047,770	3,811,841	3,963,637	4.0 %
Total	<u>\$ 4,002,087</u>	<u>\$ 4,494,886</u>	<u>\$ 5,163,844</u>	<u>\$ 4,929,142</u>	<u>\$ 4,821,699</u>	(2.2)%

STORMWATER CAPITAL - 442

*Director of Public Works
Wastewater Division Manager*

*Scott Schafer
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 continuing the ongoing effort to efficiently integrate 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. Funding is also included in the 2020 Stormwater Capital budget for renovating the Division's office and shop facility (shared with the Wastewater Collections group) and an update to the stormwater collections system master plan.

Integrating stormwater projects into other city initiatives creates the possibility of significant cost savings. For example, incorporating "low impact development" features into downtown planning 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.

Function(s): 752.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditures by Function						
752 Capital Improvement	\$ 941,617	\$ 406,691	\$ 4,285,000	\$ 2,800,000	\$ 3,650,000	30.4 %

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenues by Element						
33 Intergovernmental	25,000	—	—	—	—	n/a
37 Prop & Trust Gains	—	1,256	—	—	—	n/a
Transfers In	1,060,000	1,060,000	1,200,000	1,200,000	1,200,000	— %
Total	1,085,000	1,061,256	1,200,000	1,200,000	1,200,000	— %
Fund Balance						
Beginning Balance	4,596,986	4,740,370	5,394,934	5,394,934	3,794,934	(29.7)%
Revenues less Expenditures	143,383	654,565	(3,085,000)	(1,600,000)	(2,450,000)	53.1 %
Ending Balance	\$ 4,740,369	\$ 5,394,935	\$ 2,309,934	\$ 3,794,934	\$ 1,344,934	(64.6)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 923,407	\$ 310,111	\$ 475,000	\$ 475,000	\$ 525,000	10.5%
600 Capital Projects	18,210	96,581	3,810,000	2,325,000	3,125,000	34.4%
Total Expenditures	\$ 941,617	\$ 406,692	\$ 4,285,000	\$ 2,800,000	\$ 3,650,000	30.4%

EXPLANATORY NARRATIVE

Capital Improvement - 752

The total capital outlay is detailed below. Funds budgeted in the 2019 year-end estimate and not spent are brought forward to 2020.

STORMWATER CAPITAL EXPENDITURES

Collections Building Improvements	\$ 700,000
Street Flood Hazard Reduction	1,000,000
Urban Stream Flood Mitigation	300,000
Drainage Improvement District	1,000,000
Other (Equipment/Prof Svcs/Contractors)	650,000
Total Stormwater Construction	\$ 3,650,000

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
752 Capital Improvements	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 762,969	\$ 254,093	\$ 350,000	\$ 350,000	\$ 400,000	14.3%
48 Repairs & Maintenance	160,437	56,017	125,000	125,000	125,000	—%
Total	923,406	310,110	475,000	475,000	525,000	10.5%
600 Capital Outlay						
63 Impr Other Than Bldg	—	—	125,000	125,000	125,000	—%
65 Construction Projects	18,210	96,581	3,685,000	2,200,000	3,000,000	36.4%
Total	18,210	96,581	3,810,000	2,325,000	3,125,000	34.4%
Total Expenditures	\$ 941,616	\$ 406,691	\$ 4,285,000	\$ 2,800,000	\$ 3,650,000	30.4%

Revenue

Revenue is a transfer from Stormwater Operating (441).

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 4,596,986	\$ 4,740,370	\$ 5,394,934	\$ 5,394,934	\$ 3,794,934	(29.7)%
33 Intergovernmental	25,000	—	—	—	—	n/a
37 Prop & Trust Gains	—	1,256	—	—	—	n/a
Transfers In	1,060,000	1,060,000	1,200,000	1,200,000	1,200,000	—%
Total	\$ 5,681,986	\$ 5,801,626	\$ 6,594,934	\$ 6,594,934	\$ 4,994,934	(24.3)%

WATER OPERATING - 474

*Director of Public Works
Water Division Manager*

*Scott Schafer
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 seven 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.

Function(s): 764, 765, 771, 772 and Debt Service: 846, 847, 848, 865 & 866.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Fire Suppression Administration				
City Fire Hydrants Tested	514	657	625	577
Fire Hydrants Repaired	14	30	25	20
Fire Hydrants Replaced	9	16	20	16
New Fire Hydrants Installed	14	27	20	20
Potable Water Distribution				
Water Meters in Place	18,753	19,600	19,706	19,800
New Water Services Installed	42	118	90	80
New Fire Services Installed	2	3	6	5
Water Service Meter Sets Replaced	81	93	70	75
Number of Water Meters Replaced	79	13	20	16
Number of Water Main Breaks	14	6	6	5
Potable Water Supply				
Millions of Gallons of Water Produced	3,925	3,804	3,850	3,850
Number of Water Quality Complaints	7	12	8	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 *	100%	100%	100%	100%

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	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	1.00	1.00
8742	Waterworks Specialist II ⁽¹⁾	4.00	4.00	8.00	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 .07 FTE's by Public Works (560).

WATER OPERATING BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
764 Water Distribution	\$ 2,560,087	\$ 2,568,193	\$ 2,667,901	\$ 2,700,926	\$ 2,763,063	2.3 %
765 Potable Water Supply	1,794,924	1,795,868	2,016,494	1,975,887	2,106,499	6.6 %
771 Capital Administration	112,920	127,783	128,246	134,362	132,352	(1.5)%
772 Potable Water Administration	4,609,881	5,045,638	4,745,607	4,734,527	5,164,283	9.1 %
Debt Service	787,388	784,466	804,306	804,306	799,497	(0.6)%
Total	9,865,200	10,321,948	10,362,554	10,350,008	10,965,694	5.9 %

WATER OPERATING BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenues by Element						
34 Chrgs f/Goods & Svcs	8,999,357	9,777,266	10,042,000	10,072,000	10,560,000	4.8 %
35 Non-Court Fines & Forf	134,465	199,851	100,000	100,000	100,000	— %
36 Miscellaneous Revenues	43,185	71,052	26,000	42,585	45,800	7.5 %
37 Prop & Trust Gains	180,446	404,652	175,000	437,523	310,000	(29.1)%
38 Nonrevenues	—	588	—	—	—	n/a
39 Other Financing Sources	5,780	5,074	—	—	—	n/a
Transfers In	3,896	—	—	—	—	n/a
Total	9,367,129	10,458,483	10,343,000	10,652,108	11,015,800	3.4 %
Fund Balance						
Beginning Balance	2,711,683	2,213,612	2,350,148	2,350,148	2,652,248	12.9 %
Revenues less Expenditures	(498,071)	136,535	(19,554)	302,100	50,106	(83.4)%
Ending Balance	\$ 2,213,612	\$ 2,350,147	\$ 2,330,594	\$ 2,652,248	\$ 2,702,354	1.9 %

WATER OPERATING EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 1,876,737	\$ 1,958,298	\$ 2,086,538	\$ 2,092,633	\$ 2,187,271	4.5 %
200 Personnel Benefits	835,226	869,448	891,660	891,660	929,727	4.3 %
Sub-Total Salaries & Benefits	2,711,963	2,827,746	2,978,198	2,984,293	3,116,998	4.4 %
300 Operating Supplies	607,428	679,509	533,600	485,300	524,800	8.1 %
400 Professional Services & Charges	4,588,095	4,860,422	5,121,428	5,082,088	5,343,278	5.1 %
600 Capital Projects	12,806	12,984	184,000	253,000	225,000	(11.1)%
700 Debt Service - Principal	741,844	741,844	741,844	741,844	741,844	— %
800 Debt Service - Interest	45,543	42,622	62,461	62,461	57,653	(7.7)%
Transfers	1,157,521	1,156,821	741,021	741,021	956,121	29.0 %
Total Expenditures	\$ 9,865,200	\$ 10,321,948	\$ 10,362,552	\$ 10,350,007	\$ 10,965,694	5.9 %

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 excavation permits, membership in American Water Works Association and Cross Connection groups, and mandatory certifications and the registration fees associated with them.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
764 Water Distribution	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,027,447	\$ 1,045,385	\$ 1,109,544	\$ 1,109,544	\$ 1,112,450	0.3 %
12 Overtime	27,427	20,582	20,000	20,000	20,000	— %
13 Special Pay	34,727	23,060	38,240	38,240	39,639	3.7 %
14 Retire/Term Cashout	6,783	14,980	3,550	6,775	3,550	(47.6)%
Total	1,096,384	1,104,007	1,171,334	1,174,559	1,175,639	0.1 %
200 Benefits	487,424	502,132	523,659	523,659	537,516	2.6 %
300 Operating Supplies						
31 Office & Oper Supplies	344,296	424,713	239,000	194,000	244,000	25.8 %
32 Fuel	38,014	46,712	43,000	43,000	43,000	— %
34 Items Pchsd f/Resale	—	36	—	—	—	n/a
35 Small Tools & Equip	9,861	9,520	9,000	17,000	14,000	(17.6)%
Total	392,171	480,981	291,000	254,000	301,000	18.5 %
400 Professional Services & Charges						
41 Professional Services	2,451	2,902	10,300	10,600	10,300	(2.8)%
42 Communications	7,450	6,422	7,509	7,509	7,509	— %
43 Trans & Training	2,042	1,748	3,000	3,000	3,000	— %
44 Taxes & Assessments	192,994	202,979	190,000	190,000	194,000	2.1 %
45 Rentals & Leases	96,096	1,423	2,000	2,000	2,000	— %
47 Public Utility Services	6,841	4,815	4,900	4,900	4,900	— %
48 Repairs & Maintenance	102,961	120,606	139,599	160,099	140,599	(12.2)%
49 Miscellaneous	47,467	27,178	36,600	32,600	36,600	12.3 %
Total	458,302	368,073	393,908	410,708	398,908	(2.9)%
600 Capital Outlay						
63 Impr Other Than Bldg	—	—	175,000	225,000	200,000	(11.1)%
64 Machinery & Equipment	12,806	—	—	—	10,000	n/a
Total	12,806	—	175,000	225,000	210,000	(6.7)%
Vehicle Replacement	113,000	113,000	113,000	113,000	140,000	23.9 %
Total Expenditures	\$ 2,560,087	\$ 2,568,193	\$ 2,667,901	\$ 2,700,926	\$ 2,763,063	2.3 %

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 included is 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.

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 and Defense Coalition.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
765 Potable Water Supply	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 498,300	\$ 541,458	\$ 583,332	\$ 583,332	\$ 667,952	14.5 %
12 Overtime	51,598	55,033	55,000	55,000	57,000	3.6 %
13 Special Pay	14,340	9,941	18,245	18,245	18,548	1.7 %
14 Retire/Term Cashout	7,088	8,237	5,300	7,750	7,000	(9.7)%
Total	571,326	614,669	661,877	664,327	750,500	13.0 %
200 Benefits	271,261	281,085	276,277	276,277	302,500	9.5 %
300 Operating Supplies						
31 Office & Oper Supplies	211,237	188,285	231,700	220,200	211,700	(3.9)%
32 Fuel	1,397	2,994	2,500	3,500	3,500	— %
35 Small Tools & Equip	2,208	6,579	8,000	7,000	8,000	14.3 %
Total	214,842	197,858	242,200	230,700	223,200	(3.3)%

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
765 Potable Water Supply	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	4,720	1,692	18,000	15,000	15,000	— %
42 Communications	3,180	2,965	3,829	3,829	3,329	(13.1)%
43 Trans & Training	2,955	2,107	1,600	1,600	1,600	— %
44 Taxes & Assessments	192,956	202,979	194,060	194,060	194,000	— %
45 Rentals & Leases	—	—	1,500	—	—	n/a
47 Public Utility Services	381,224	351,433	420,670	409,495	420,170	2.6 %
48 Repairs & Maintenance	30,345	37,146	34,581	21,200	25,700	21.2 %
49 Miscellaneous	94,715	76,534	125,500	111,000	125,500	13.1 %
Total	710,095	674,856	799,740	756,184	785,299	3.9 %
600 Capital Outlay						
64 Machinery & Equipment	—	—	9,000	21,000	15,000	(28.6)%
Vehicle Replacement	27,400	27,400	27,400	27,400	30,000	9.5 %
Total Expenditures	\$ 1,794,924	\$ 1,795,868	\$ 2,016,494	\$ 1,975,888	\$ 2,106,499	6.6 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
771 Capital Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 75,710	\$ 75,325	\$ 80,351	\$ 80,351	\$ 82,661	2.9 %
12 Overtime	8	13	1,000	1,000	1,000	— %
13 Special Pay	188	4	400	400	400	— %
14 Retire/Term Cashout	395	456	500	500	500	— %
Total	76,301	75,798	82,251	82,251	84,561	2.8 %
200 Benefits	28,062	29,435	32,374	32,374	31,411	(3.0)%
300 Operating Supplies						
32 Fuel	414	670	400	600	600	— %
400 Professional Services & Charges						
42 Communications	818	889	1,097	1,097	1,097	— %
43 Trans & Training	1,218	584	1,500	1,500	2,000	33.3 %
48 Repairs & Maintenance	1,147	1,848	1,884	1,000	1,884	88.4 %
49 Miscellaneous	1,958	2,573	5,740	5,540	7,300	31.8 %
Total	5,141	5,894	10,221	9,137	12,281	34.4 %
600 Capital Outlay						
64 Machinery & Equipment	—	12,984	—	7,000	—	(100.0)%
Vehicle Replacement	3,000	3,000	3,000	3,000	3,500	16.7 %
Total Expenditures	\$ 112,918	\$ 127,781	\$ 128,246	\$ 134,362	\$ 132,353	(1.5)%

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 2020, subject to appeals of final decree) 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 (\$750,000) to the debt service fund for revenue bonds maturing in 2021 (\$33,000) and to Wastewater Operating Fund.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
772 Potable Water Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 127,860	\$ 159,637	\$ 165,669	\$ 165,669	\$ 164,853	(0.5)%
13 Special Pay	902	497	1,708	1,708	1,718	0.6 %
14 Retire/Term Cashout	3,962	3,688	3,700	4,120	10,000	142.7 %
Total	132,724	163,822	171,077	171,497	176,571	3.0 %
200 Benefits	48,478	56,796	59,350	59,350	58,300	(1.8)%
400 Professional Services & Charges						
41 Professional Services	1,063,791	1,037,754	1,078,116	1,073,116	1,165,681	8.6 %
42 Communications	611	588	726	726	726	— %
43 Trans & Training	801	1,918	2,500	1,000	2,500	150.0 %
44 Taxes & Assessments	1,768,080	2,002,648	2,068,600	2,068,600	2,144,000	3.6 %
45 Rentals & Leases	—	93,493	96,298	96,298	96,298	— %
49 Miscellaneous	581,274	675,197	671,319	666,319	737,585	10.7 %
Total	3,414,557	3,811,598	3,917,559	3,906,059	4,146,790	6.2 %
Transfers Out	1,014,121	1,013,421	597,621	597,621	782,621	31.0 %
Total Expenditures	\$ 4,609,880	\$ 5,045,637	\$ 4,745,607	\$ 4,734,527	\$ 5,164,282	9.1 %

Debt Service

These expenditures are for debt service payments due to state agencies.

WATER DEBT SERVICE

	2018		2019	2020	Maturity Date
	Actual	Estimate	Year-End	Projected	
				Budget	
Water Treatment Plant Improvement PW Trust Fund Loan	\$ 134,725	\$ 134,725	\$ 134,725	\$ 134,725	2023
Water Treatment Plant Impr PW Trust Fund Loan Interest	1,684	3,368	2,695	2,695	2023
Drinking Water State Revolving Fund (SRF) Loan	47,073	47,073	47,073	47,073	2025
Interest on Drinking Water SRF Loan	1,098	1,648	1,410	1,410	2025
Gardner Park Well PWTF Loan	121,149	121,149	121,149	121,149	2030
Gardner Park Well PWTF Loan Interest	2,776	6,057	5,452	5,452	2030
Recycle Drinking Water SRF Loan	175,740	175,740	175,740	175,740	2033
Recycle Drinking Water SRF Interest	32,951	42,178	39,542	39,542	2033
Automated Meter Read PWTF Loan	263,158	263,158	263,158	263,158	2033
Automated Meter Read PWTF Interest	4,112	9,211	8,553	8,553	2033
Total	\$ 784,466	\$ 804,307	\$ 804,306	\$ 799,497	

Debt Service	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Debt Service	\$ 787,388	\$ 784,466	\$ 804,306	\$ 804,306	\$ 799,497	(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	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 2,711,683	\$ 2,213,612	\$ 2,350,148	\$ 2,350,148	\$ 2,652,248	12.9 %
34 Chrgs f/Goods & Svcs	8,999,357	9,777,266	10,042,000	10,072,000	10,560,000	4.8 %
35 Non-Court Fines & Forf	134,465	199,851	100,000	100,000	100,000	— %
36 Miscellaneous Revenues	43,185	71,052	26,000	42,585	45,800	7.5 %
37 Prop & Trust Gains	180,446	404,652	175,000	437,523	310,000	(29.1)%
38 Nonrevenues	—	588	—	—	—	n/a
39 Other Financing Sources	5,780	5,074	—	—	—	n/a
Transfers In	3,896	—	—	—	—	n/a
Total	\$ 12,078,812	\$ 12,672,095	\$ 12,693,148	\$ 13,002,256	\$ 13,668,048	5.1 %

WATER CAPITAL - 477

Director of Public Works
Water Division Manager

Scott Schafer
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

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
773 Capital Improvement	\$ 577,489	\$ 433,286	\$ 2,135,000	\$ 2,001,000	\$ 3,945,000	97.2 %
Revenues by Element						
33 Intergovernmental	26,075	110,785	—	—	—	n/a
36 Miscellaneous Revenues	—	20,000	—	—	46,000	n/a
37 Prop & Trust Gains	166,704	79,556	—	54,000	—	(100.0)%
39 Other Financing Sources	—	—	—	—	1,740,000	n/a
Transfers In	750,000	750,000	565,000	565,000	750,000	32.7 %
Total	942,779	960,341	565,000	619,000	2,536,000	309.7 %
Fund Balance						
Beginning Balance	4,461,851	4,827,141	5,354,196	5,354,196	3,972,196	(25.8)%
Revenues less Expenditures	365,290	527,055	(1,570,000)	(1,382,000)	(1,409,000)	2.0 %
Ending Balance	\$ 4,827,141	\$ 5,354,196	\$ 3,784,196	\$ 3,972,196	\$ 2,563,196	(35.5)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 73,076	\$ 5,689	\$ 110,000	\$ 36,000	\$ 20,000	(44.4)%
600 Capital Projects	504,413	427,597	2,025,000	1,965,000	3,925,000	99.7 %
Total Expenditures	\$ 577,489	\$ 433,286	\$ 2,135,000	\$ 2,001,000	\$ 3,945,000	97.2 %

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)	\$ 1,000,000
N 1st Street Water Main (Project #2391)	450,000
Sludge Drying Bed Refurbish (Project #2436)	75,000
Leak Detection (Project #2439)	20,000
34th Ave and River Roundabout (Project #2482)	225,000
2020 Water Main Replacement (project #2502)	175,000
Viola Two Bolt Main Replacement (Project #2503)	1,200,000
41- Ave Water Main Replacement (Project #2504)	800,000
Total Capital Outlay	\$ 3,945,000

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
773 Capital Improvement	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 35,848	\$ 5,239	\$ 75,000	\$ —	\$ —	n/a
48 Repairs & Maintenance	37,228	450	35,000	36,000	20,000	(44.4)%
Total	73,076	5,689	110,000	36,000	20,000	(44.4)%
600 Capital Outlay						
63 Impr Other Than Bldg	—	133,119	—	—	—	n/a
64 Machinery & Equipment	1,783	—	—	—	—	n/a
65 Construction Projects	502,630	294,478	2,025,000	1,965,000	3,925,000	99.7 %
Total	504,413	427,597	2,025,000	1,965,000	3,925,000	99.7 %
Total Expenditures	\$ 577,489	\$ 433,286	\$ 2,135,000	\$ 2,001,000	\$ 3,945,000	97.2 %

Revenue

Projected revenue in 2019 is comprised of a transfer from the Water operating fund (474).

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 4,461,851	\$ 4,827,141	\$ 5,354,196	\$ 5,354,196	\$ 3,972,196	(25.8)%
33 Intergovernmental	26,075	110,785	—	—	—	n/a
36 Miscellaneous Revenues	—	20,000	—	—	46,000	n/a
37 Prop & Trust Gains	166,704	79,556	—	54,000	—	(100.0)%
39 Other Financing Sources	—	—	—	—	1,740,000	n/a
Transfers In	750,000	750,000	565,000	565,000	750,000	32.7 %
Total	\$ 5,404,630	\$ 5,787,482	\$ 5,919,196	\$ 5,973,196	\$ 6,508,196	9.0 %

IRRIGATION OPERATING - 475

*Director of Public Works
Water Division Manager*

*Scott Schafer
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, 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 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 for both a short-term and long-term fix for the Nelson Dam Diversion, the Fruitvale Canal Diversion and Old Union Diversion 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. 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 by an engineering firm through an Interlocal agreement with Yakima County Flood Control Zone District. Anticipated to be in final design and permitting in early 2020 and ready for construction in late 2020.

Function(s): 782.

PERFORMANCE STATISTICS

	2017 Actual	2018 Actual	2019 Estimated	2020 Projected
Irrigation Supply				
Feet of Irrigation Main Replaced by Irrigation Crew	—	250	250	200
Number of Irrigation Services Replaced	194	300	250	250
Number of Irrigation Main Leaks	66	25	25	25
Number of Service Work Orders	1,214	1,038	950	1,000

AUTHORIZED PERSONNEL

Class Code	Position Title	2017	2018	2019	2020
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
8671	Irrigation Specialist I ⁽¹⁾	2.00	2.00	0.00	0.00
8672	Irrigation Specialist II ⁽¹⁾	2.00	2.00	4.00	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 1.25 FTE's in Water (474) and .03 FTE's in Public Works.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
782 Operations & Maintenance	\$ 1,786,666	\$ 1,804,753	\$ 1,912,529	\$ 1,894,483	\$ 1,926,629	1.7 %
Revenues by Element						
34 Chrgs f/Goods & Svcs	1,859,892	1,866,456	1,858,600	1,858,600	1,903,000	2.4 %
36 Miscellaneous Revenues	500	5,301	500	1,000	7,000	600.0 %
39 Other Financing Sources	800	—	—	—	—	n/a
Total	1,861,192	1,871,757	1,859,100	1,859,600	1,910,000	2.7 %
Fund Balance						
Beginning Balance	860,976	935,502	1,002,506	1,002,506	967,623	(3.5)%
Revenues less Expenditures	74,526	67,004	(53,429)	(34,883)	(16,629)	(52.3)%
Ending Balance	\$ 935,502	\$ 1,002,506	\$ 949,077	\$ 967,623	\$ 950,994	(1.7)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 534,444	\$ 526,245	\$ 557,022	\$ 548,322	\$ 568,283	3.6 %
200 Personnel Benefits	237,989	238,271	254,843	254,843	247,320	(3.0)%
Sub-Total Salaries & Benefits	772,433	764,516	811,865	803,165	815,603	1.5 %
300 Operating Supplies	80,314	86,888	80,500	88,600	90,600	2.3 %
400 Professional Services & Charges	900,025	923,348	951,164	936,718	975,426	4.1 %
600 Capital Projects	—	—	3,000	—	—	n/a
Transfers	33,896	30,000	66,000	66,000	45,000	(31.8)%
Total Expenditures	\$ 1,786,668	\$ 1,804,752	\$ 1,912,529	\$ 1,894,483	\$ 1,926,629	1.7 %

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. Irrigation’s share of the development of an Emergency Response Plan, 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	Consulting for permits easements
Engineering services	Defense of water rights, easements, permits
Develop Emergency Response Plan	Direction for emergency responses
Attorneys	

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 division's 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 and Defense Coalition, excavation permits, registration fees associated with training courses and Irrigation’s share of Public Works Administrative costs are also included.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
782 Operations & Maintenance	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 495,207	\$ 494,073	\$ 518,184	\$ 518,184	\$ 534,673	3.2 %
12 Overtime	19,244	14,787	15,000	15,000	15,000	— %
13 Special Pay	14,962	9,703	16,137	10,137	10,160	0.2 %
14 Retire/Term Cashout	5,030	7,683	7,700	5,000	8,450	69.0 %
Total	534,443	526,246	557,021	548,321	568,283	3.6 %

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
782 Operations & Maintenance	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	237,989	238,271	254,843	254,843	247,320	(3.0)%
300 Operating Supplies						
31 Office & Oper Supplies	63,090	69,864	61,000	69,100	71,100	2.9 %
32 Fuel	14,204	13,438	12,000	12,000	12,000	— %
35 Small Tools & Equip	3,020	3,586	7,500	7,500	7,500	— %
Total	80,314	86,888	80,500	88,600	90,600	2.3 %
400 Professional Services & Charges						
41 Professional Services	260,041	247,682	273,937	265,937	292,698	10.1 %
42 Communications	2,327	2,755	2,441	2,650	2,500	(5.7)%
43 Trans & Training	44	1,990	1,500	1,500	1,500	— %
44 Taxes & Assessments	91	88	100	100	100	— %
45 Rentals & Leases	7,321	7,333	7,553	7,553	7,553	— %
47 Public Utility Services	391,793	397,412	400,290	401,135	405,185	1.0 %
48 Repairs & Maintenance	29,821	33,268	43,216	38,216	38,240	0.1 %
49 Miscellaneous	208,586	232,821	222,127	219,627	227,650	3.7 %
Total	900,024	923,349	951,164	936,718	975,426	4.1 %
600 Capital Outlay						
64 Machinery & Equipment	—	—	3,000	—	—	n/a
Transfers Out	3,896	—	—	—	—	n/a
Vehicle Replacement	30,000	30,000	66,000	66,000	45,000	(31.8)%
Total Expenditures	\$ 1,786,666	\$ 1,804,754	\$ 1,912,528	\$ 1,894,482	\$ 1,926,629	1.7 %

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.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 860,976	\$ 935,502	\$ 1,002,506	\$ 1,002,506	\$ 967,623	(3.5)%
34 Chrgs f/Goods & Svcs	1,859,892	1,866,456	1,858,600	1,858,600	1,903,000	2.4 %
36 Miscellaneous Revenues	500	5,301	500	1,000	7,000	600.0 %
39 Other Financing Sources	800	—	—	—	—	n/a
Total	\$ 2,722,168	\$ 2,807,259	\$ 2,861,606	\$ 2,862,106	\$ 2,877,623	0.5 %

IRRIGATION CAPITAL - 479

Director of Public Works
Water Division Manager

Scott Schafer
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. In 2021, a \$6,000,000 Bond or loan will be required to replace the Nelson Dam and consolidate the Fruitvale, General, Naches Cowiche Canal and Old Union diversions.

Function(s): 783.

BUDGET SUMMARY

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
783 Capital Improvement	\$ 352,416	\$ 321,219	\$ 5,370,154	\$ 2,345,154	\$ 1,668,760	(28.8)%
Revenues by Element						
33 Intergovernmental	—	—	—	126,000	274,000	117.5 %
34 Chrgs f/Goods & Svcs	1,227,283	1,230,393	1,277,000	1,277,000	1,348,000	5.6 %
36 Miscellaneous Revenues	—	—	60	—	42,900	n/a
39 Other Financing Sources	—	—	6,000,000	—	—	n/a
Total	1,227,283	1,230,393	7,277,060	1,403,000	1,664,900	18.7 %
Fund Balance						
Beginning Balance	2,440,457	3,315,324	4,224,499	4,224,499	3,282,345	(22.3)%
Revenues less Expenditures	874,867	909,174	1,906,906	(942,154)	(3,860)	(99.6)%
Ending Balance	\$ 3,315,324	\$ 4,224,498	\$ 6,131,405	\$ 3,282,345	\$ 3,278,485	(0.1)%

EXPENDITURE SUMMARY BY TYPE

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
600 Capital Projects	\$ 30,275	\$ 3,677	\$ 5,050,000	\$ 2,025,000	\$ 1,350,000	(33.3)%
Transfers	322,141	317,542	320,154	320,154	318,760	(0.4)%
Total Expenditures	\$ 352,416	\$ 321,219	\$ 5,370,154	\$ 2,345,154	\$ 1,668,760	(28.8)%

EXPLANATORY NARRATIVE

Capital Improvement - 783

IRRIGATION CAPITAL EXPENDITURES

Fruitvale Nelson Dam Rebuild (Project #2010)	\$ 1,300,000
Bond Repayment (last payment in 2033)	318,760
Pump Station - Main Improvement (Project #2440)	50,000
Total Capital Outlay	<u>\$ 1,668,760</u>

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
783 Capital Improvement	Actual	Actual	Budget	Year-End	Budget	to Proj
600 Capital Outlay						
65 Construction Projects	\$ 30,275	\$ 3,677	\$ 5,050,000	\$ 2,025,000	\$ 1,350,000	(33.3)%
Transfers Out	322,141	317,542	320,154	320,154	318,760	(0.4)%
Total Expenditures	<u>\$ 352,416</u>	<u>\$ 321,219</u>	<u>\$ 5,370,154</u>	<u>\$ 2,345,154</u>	<u>\$ 1,668,760</u>	(28.8)%

Revenue

Revenues are from in interlocal agreement with Yakima County, Irrigation Assessment fees and interest.

	2017	2018	2019	2019	2020	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 2,440,457	\$ 3,315,324	\$ 4,224,499	\$ 4,224,499	\$ 3,282,345	(22.3)%
33 Intergovernmental	—	—	—	126,000	274,000	117.5 %
34 Chrgs f/Goods & Svcs	1,227,283	1,230,393	1,277,000	1,277,000	1,348,000	5.6 %
36 Miscellaneous Revenues	—	—	60	—	42,900	n/a
39 Other Financing Sources	—	—	6,000,000	—	—	n/a
Total	<u>\$ 3,667,740</u>	<u>\$ 4,545,717</u>	<u>\$ 11,501,559</u>	<u>\$ 5,627,499</u>	<u>\$ 4,947,245</u>	(12.1)%



APPENDICES

Summary of Significant Accounting Policies

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General Information



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.

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

The annual appropriated budgets are adopted on the modified accrual basis of accounting.

- 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.

Reporting and Course Correction

Following adoption of budget, staff provides quarterly financial reports to city council at which time budget amendments can be made as appropriate. Department Directors have latitude in effecting budget transfers between lines within their program departments; City Manager has latitude to effect budget transfers between departments but within funds. The City provides for an annual audit, striving for an unqualified audit opinion, and prepares a Comprehensive Annual Financial Report (CAFR) using the same basis of accounting as the budget.

Balanced Budget

The City will maintain a balanced budget within each fiscal year. "Balanced," means that Resources, defined as Beginning Fund Balance plus Revenues, will exceed Expenditures within each fund. Operating revenues must fully cover operating expenditures, including debt service and operating transfers, unless Council authorizes a planned use of available accumulated fund balance. Building up fund balance to avoid debt issuance is an encouraged rationale to both build up and spend down fund balances.

Non-recurring (one-time) Revenues

Non-recurring revenues are not to be used to fund on-going expenditures.

General Revenue Management

The City will seek to maintain a diversified and stable revenue base to assist in its protection from short-term fluctuations in any one revenue source. To emphasize and facilitate long-range financial planning, the City will maintain a five-year financial horizon, for the General Fund at a minimum.

Debt Management

Debt maturity should be no longer than the useful life of the underlying asset. Debt should be only for capital assets and not operations.

Cash Management and Investments

The City Council has approved a comprehensive Investment Policy that governs cash and investments, and which conforms to state statutes, municipal codes, city charter and best practices. The City will ensure that principal invested is protected from loss while maintaining adequate cash liquidity and maximizing yield. The investment policy, which received the Washington Public Treasurers Association's Certificate of Excellence, in February 2019, is posted on the city's website, and should be referred to for specific details.

Fund Balance

City Council has separately instructed that General Fund ending fund balance should be maintained at 16.67% (two months') of operating expenditures. Enterprise Funds, which distinguish between current and non-current assets and liabilities, must similarly maintain adequate levels of working capital. A restoration plan is part of the annual budgeting process when these levels fall below target.

Appropriation

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.

FUND OVERVIEW

The city's budget is organized by funds. A fund is an accounting grouping that matches restricted revenues and related expenses together with related assets and liabilities, often in compliance with legal requirements. The reference table below identifies City fund groups by type and category. The audited financial statements incorporate the same funds as the budget does. There were no changes to major funds in the projected 2020 budget.

- **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		Accounting	City	
/ Fund	Department	Fund Type	Operational Department	Grouping
General Fund				
102	City Manager	General	City Administration	Gen Gov't
109	Indigent Defense	General	City Administration	Gen Gov't
110	City Council	General	City Administration	Gen Gov't
136	Clean City Program	General	City Administration	Gen Gov't
140	Records	General	City Administration	Gen Gov't
160	Human Resources	General	Human Resources	Gen Gov't
170	Legal	General	Legal	Gen Gov't
180	Municipal Court	General	Municipal Court	Gen Gov't
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		Accounting		City
/ Fund	Department	Fund Type	Operational Department	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

Function		Accounting		City
/ Fund	Department	Fund Type	Operational Department	Grouping
473	Wastewater Operating	Enterprise	Public Works	Op/Enterprise
474	Water Operating	Enterprise	Public Works	Op/Enterprise
475	Irrigation Operating	Enterprise	Public Works	Op/Enterprise
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



PERMANENT BUDGETED POSITIONS

Citywide, the permanent budgeted work force is 771.45 FTE's for 2020, which is a 3.50 net increase from the 2019 adopted budget. In the General Government classifications (General Fund, Parks and Recreation Fund and Street Fund) there are 485.0 permanent budgeted positions, a net of decrease of (0.5) FTE's from the 2019 adopted budget. 2 FTE's were added due to the Clean City program along with a 3/4 time Ball Field Maintenance position. A Community Relations Assistant was moved to Community Relations, 2 Financial Services Specialists were moved from Finance to Utility Services and a Recreation Leader went from full time to 3/4 time.

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, 2020. The 2020 Adopted Budget contains estimates for these agreements.

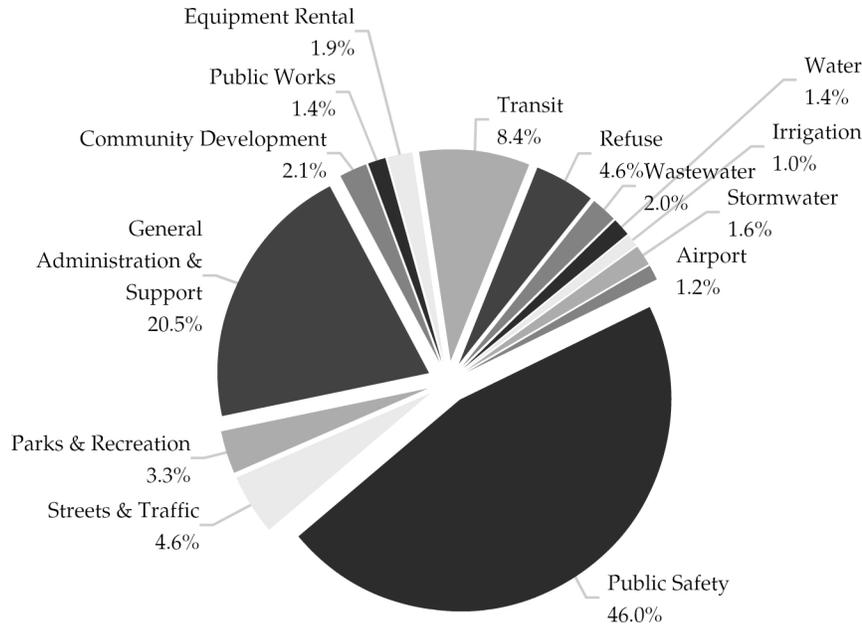
Bargaining Unit	Employees ⁽¹⁾	Status	Budgeted
AFSCME Municipal	295	Settled through 2021	Yes
AFSCME Transit	61	Settled through 2019	Estimated
International Association of Firefighters (IAFF) - LEOFF	96	Settled through 2021	Yes
911 Call-taker (IAFF)- PERS Employees	21	Settled through 2021	Yes
Public Safety Dispatchers (IAFF) - PERS Employees	18	Settled through 2021	Yes
Yakima Police Patrolman's Association (YPPA)	138	Settled through 2019	Estimated
Management, Supervisory Confidential/Exempt Class	82	PACA ⁽²⁾	Estimated
Teamsters Units:			
Police Management	9	Settled through 2018	Estimated
Corrections Sergeants	3	Settled through 2019	Estimated
Supervisors & Administrative	55	Settled through 2019	Estimated
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	2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 Proposed Budget
General Government				
General Fund				
102 City Manager ⁽¹⁾	2.00	3.00	4.00	3.00
110 City Council	7.00	7.00	7.00	7.00
136 Clean City ⁽²⁾	0.00	0.00	0.00	2.00
140 Records/City Clerk	5.00	5.00	5.00	5.00
160 Human Resources	9.10	9.10	9.10	9.10
170 Legal ⁽³⁾	18.50	18.50	19.50	19.50
180 Municipal Court	12.20	12.20	12.20	12.20
210 Planning ⁽⁴⁾	6.00	7.00	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	1.00	0.00	0.00
310 Police ⁽⁶⁾	195.00	195.00	189.00	189.00
320 Fire ⁽⁷⁾	104.00	103.00	104.00	104.00
350 Information Technology	23.00	23.00	23.00	23.00
610 Financial Services	15.00	15.00	15.00	13.00
650 Utility Services ⁽⁸⁾	12.75	14.00	0.00	0.00
653 Parking	2.00	2.00	2.00	2.00
670 Purchasing	6.00	6.00	6.00	6.00
700 Engineering ⁽⁹⁾	8.75	7.75	7.75	7.75
Total General Fund	447.30	447.55	429.55	428.55

FULL-TIME EMPLOYEE (FTE) COMPARISON

Department Number/Description	2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 Proposed Budget
131 Parks & Recreation ⁽¹⁰⁾	20.90	20.90	22.90	23.40
133 Traffic Engineering	9.00	9.00	9.00	9.00
141 Streets ⁽¹¹⁾	22.00	22.00	24.00	24.00
Total General Government	499.20	499.45	485.45	484.95
Other Operating Funds				
124 Neighborhood Development	7.00	7.00	7.00	7.00
125 Community Relations ⁽¹²⁾	5.00	5.00	5.00	6.00
144 Cemetery	2.00	2.00	2.00	2.00
151 Public Safety Communications	36.00	36.00	36.00	36.00
421 Airport	8.00	8.00	8.00	8.00
462 Transit ⁽¹³⁾	54.30	54.30	54.30	55.30
471 Refuse ⁽¹⁴⁾	21.00	22.00	22.00	22.00
473 Wastewater/Stormwater	72.20	72.20	72.20	72.20
474 Water Operating	31.00	31.00	31.00	31.00
475 Irrigation Operating	7.00	7.00	7.00	7.00
481 Utility Services ⁽⁸⁾	0.00	0.00	14.00	16.00
551 Equipment Rental	14.00	14.00	14.00	14.00
560 Public Works Administration ⁽¹⁵⁾	9.00	10.00	10.00	10.00
Total Other Operating Funds	266.50	268.50	282.50	286.50
Grand Total	765.70	767.95	767.95	771.45

- (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 bilingual Community Relations Assistant was added in 2019, in 2020, this position was moved to Community Relations (125).
- (2) Two Code Compliance Officers were added in 2020 to address issues that impact the general appearance of the community.
- (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 Dev. Assistant was deleted in 2018, and an Economic Dev. Manager 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 vehicle maintenance. The Emergency Mgmt. Specialist position was deleted in 2018 due to a return to the County program. 3 Firefighters were added mid-year 2018 due to available grant funding, one Public Education Captain and and one Fire Office Asst. 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. In 2019, Utility Services was moved from the General Fund to the Water Operating Fund.
- (9) 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.
- (10) A .75 Parks Maintenance Specialist was replaced with a full-time Parks Maintenance Technician mid-year 2018. One Recreation Leader and a .75 Parks Maintenance Worker were added in 2019 to meet Council priorities. In 2020, a .75 Parks Maintenance Worker position was added in order to retain a skilled worker in this position.
- (11) A Traffic Signal Analyst was deleted and two Street Maintenance Crew Leaders and one Supervising Traffic Engineer were added in 2019 in a reorganization.
- (12) The Community Relations Assistant originally in City Management (102) was moved to Community Relations in 2020.
- (13) A Transit Assistant Manager was added mid-year 2019 due to a gap in organizational structure and to provide support.
- (14) One Solid Waste Supervisor was added in 2017 and a Solid Waste Services Specialist was added in 2018.
- (15) 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

	2019	2020
	Adopted	Adopted
	Budget	Budget
Total Budget	\$ 254,162,203	\$ 232,548,244
Less Double Budgeted Items	49,406,737	51,579,761
Actual Budget	\$ 204,755,466	\$ 180,968,483

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		Interfund Transfers – Other Funds	
City Services		Capital Projects	
Community Relations	\$ 39,877	Capitol Theatre	\$ 60,000
Cemetery	16,800	Law & Justice Capital	217,134
Public Safety Communications	236,298	Convention Center	200,000
Downtown Business Impr District	11,767	Stormwater Capital	1,200,000
Tourist Promotion	61,934	Wastewater Capital - Construction	879,000
Capitol Theatre	9,316	Wastewater Capital - Projects	300,000
Airport	79,949	Wastewater Capital - Facilities	1,900,000
Stormwater Operating	134,275	Water Capital	750,000
Transit	483,314	Total Capital Projects	5,506,134
Refuse	429,173		
Wastewater Operating	1,165,651	Debt Service	
Water Operating	613,827	2002/2009 PFD Conv Ctr/Cap Th GO Bond	976,000
Irrigation Operating	123,783	Various LTGO (SunDome/Parks/Fire/St)	1,324,386
Unemployment Compensation Reserve	5,174	Public Works Trust Construction	84,448
Health Benefit Reserve	263,402	Wastewater Operating Fund	32,621
Workers' Compensation Reserve	80,775	Wastewater 2008 Revenue Bonds	412,738
Risk Management Reserve	111,290	2003/2012 Irrigation Bonds and Reserve	318,760
Firemen's Relief and Pension	48,506	2003 Wastewater Bonds and Reserve	1,169,200
Total City Services	3,915,111	Total Debt Service	4,318,153
In Lieu of Taxes		Internal Service	
Stormwater Operating	586,071	Unemployment Compensation	228,992
Refuse	1,178,750	Employee Health Benefit Reserve	12,215,845
Wastewater Operating	4,817,000	Workers Compensation Fund	1,731,229
Water Operating	2,144,000	Risk Management Reserve	4,935,470
Total	8,725,821	Wellness/Employee Assist Program	100,000
		Equipment Rental - Replacement	1,760,392
Other		Equipment Rental - Resale	1,441,008
Engineering	52,531	Public Works Department	1,240,201
Information Systems	52,936	Total Internal Service	23,653,137
Codes	475,000		
Total	580,467	Utility Services	1,961,722
Total General Fund	13,221,399	Operating Subsidies	
		Community Relations	67,685
Parks Interfund - Utility Tax	1,519,940	Cemetery Fund	151,000
Streets - Interfund	671,636	Trolley	10,000
Total Parks and Streets	2,191,576	Tourist Promotion	150,000
		Capitol Theatre	173,955
Total General Government	15,412,975	Public Safety Communications	100,000
		Airport	75,000
		Total Operating Subsidies	\$ 727,640
		Total All Funds	\$ 51,579,761

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 2019 Internal Charges:

	INTERNAL CHARGES			
	2019			
	Amended	Excluded	Direct Charge	Net City
	Budget	Expenditures	For Services	Service Costs
City Manager	\$ 554,681	—	—	\$ 554,681
City Clerk / Records	717,207	—	—	717,207
Finance	1,787,366	—	—	1,787,366
Human Resources	768,113	—	—	768,113
Legal	1,938,043	1,426,809	—	511,234
Purchasing	647,613	—	275,948	371,665
City Hall Facility	602,352	—	—	602,352
Information Technology	3,711,761	—	52,936	3,658,825
Subtotal	\$ 10,727,136	\$ 1,426,809	\$ 328,884	\$ 8,971,443

- The *2019 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	2019	% City	2020		2019	Percent Inc (Dec)
	Amended	Service	City Service Charges		Amended	
	Budget	Budget	Billable	Non-Billable	Charges	
Community Relations	\$ 670,519	0.4%	\$ 39,877	\$ —	\$ 38,716	3.0%
Cemetery	303,002	0.2%	16,800	—	16,311	3.0%
Public Safety Communications	4,326,918	2.4%	236,298	—	229,416	3.0%
Downtown Business Impr District	193,924	0.1%	11,767	—	11,424	3.0%
Tourist Promotion	1,768,274	1.0%	61,934	—	60,130	3.0%
Capitol Theatre	471,911	0.3%	9,316	—	9,045	3.0%
Airport	1,430,426	0.8%	79,949	—	77,620	3.0%
Stormwater	4,107,469	2.2%	134,275	—	130,364	3.0%
Transit	9,523,904	5.2%	483,314	—	469,237	3.0%
Refuse	7,740,255	4.2%	429,173	—	416,673	3.0%
Wastewater	25,312,547	13.8%	1,165,651	—	1,131,700	3.0%
Water	10,362,553	5.6%	613,827	—	595,949	3.0%
Irrigation	1,912,529	1.0%	123,783	—	120,178	3.0%
Unemployment Comp Reserve	188,629	0.1%	5,174	—	5,023	3.0%
Health Benefit Reserve	13,649,443	7.4%	263,402	—	255,730	3.0%
Workers Compensation Reserve	2,223,444	1.2%	80,775	—	78,422	3.0%
Risk Management Reserve	4,301,306	2.3%	111,290	—	108,049	3.0%
Fire Pension - Medical	1,216,963	0.7%	48,506	—	47,093	3.0%
Subtotal	89,704,016	48.8%	3,915,111	—	3,801,080	
Other Operating Funds & Dept's	98,500,016	51.2%	—	4,595,624	—	
Excluded Funds & Departments	71,947,805					
Department City Service Charge	10,727,136					
Total Budget	270,878,973					
Total City Service Budget	<u>\$ 183,914,059</u>	<u>100.0%</u>	<u>3,915,111</u>	<u>4,595,624</u>	<u>\$ 3,801,080</u>	11.5%
			Total Billable and Non-Billable		<u>\$ 8,510,735</u>	

- *Amended Budget* is the amount of budget eligible for City Service charges after transfers, exclusions and double budgeted amounts have been removed.
- The *Percent City Service Budget* column represents the percentage allocation used in distributing chargeable city service costs.
- The *Billable City Service Charges* column represents the amount of city service costs to be recovered by the General Fund from other "self-supporting" funds that are included in the 2019 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 2019 charges for city services for comparative purposes.
- The *Percent Increase (Decrease)* column indicates the percentage increase or decrease from 2018 to 2019 charges.

EXCLUSIONS

Funds and Department Budgets Excluded from City Service Charge	2019 Amended Exclusions
Indigent Defense	\$ 1,050,000
Hearing Examiner	25,000
Intergovernmental	162,689
State Auditor	130,000
Police Pension	384,300
Arterial Street Capital	12,077,639
Trolley	31,699
Front Street PBLA	3,500
Tourist Promotion - Convention Center	777,000
Capitol Theatre	486,595
PFD - Convention Center	15,000
Tourist Promotion Area	690,000
PFD - Capitol Theatre	14,000
G.O. Bond Funds	4,915,609
CBD Capital Improvement	21,100
Capitol Theatre Construction	60,000
Yakima Revenue Development Area	11,500,142
Parks & Recreation Capital	3,828,713
Fire Capital	80,000
Law and Justice Capital	516,000
Real Estate Excise Tax - REET 1	789,448
Real Estate Excise Tax - REET 2	523,355
Streets Capital	1,450,000
Convention Center Capital	13,513,600
Cumulative Reserve for Capital Improvement	33,620
Airport Capital	4,829,589
Stormwater Capital	4,285,000
Transit Operating	1,395,466
Transit Capital	1,372,381
Wastewater Capital - Facilities	1,250,000
Wastewater Capital - Construction	5,060,000
Wastewater Capital - Projects	3,025,000
Water Capital	2,135,000
Irrigation Capital	5,050,000
Revenue Bonds	3,769,316
Wellness/EAP	66,900
Environmental	502,253
Firemen's Relief & Pension	454,000
YakCorps Agency	691,000
	\$ 86,964,914

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.

GLOSSARY

Accounting System - The total structure of records and procedures designed to discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds or organizational components.

Accrual Basis- The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

Ad Valorem Taxes - A tax levied on the assessed value of real property.

Adopted Budget - The financial plan presented by staff, reviewed by the public with opportunity for comment, and approved by the city council giving legal spending authority for the fiscal year.

Appropriation - A legal authorization granted by the city council to make expenditures and to incur obligations for providing or acquiring goods and services.

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 the County Assessor 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.

Balanced Budget - A financial plan that provides for sufficient income, plus on-hand reserves, to meet estimated expenses for each year.

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 debt instrument generally used related to the City being the issuer of the debt. 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.

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.

Budget Amendment - Legal means by which an adopted estimated revenue or expenditure is increased or decreased, presented by staff, reviewed by the public with opportunity for comment, and approved by the city council modifying the legal spending authority for the fiscal year

Capital Assets - A capital asset has a useful life of more than one year and a unit cost is \$5,000 or more. 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 - The current-year portion of a long-range 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.

Capital Facilities Plan / Capital Improvement 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 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 in the period 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.

Comprehensive Annual Financial Report (CAFR) - The annual report that contains the annual audited financial statements, information regarding all general purpose financial statements for revenue and expenditures, selected financial and demographic information, and related annual statistical information.

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.

Deficit - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues.

Department - Operating components of the City of Yakima, each with an authorized Director, as defined by the City Charter 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 reporting to a Department Director.

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.

Fiscal Year - The 12-month period designated as the operating year of an entity. The City of Yakima's fiscal year is the 12-month period beginning January 1st and ending December 31st.

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.

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) that would otherwise be received from an outside entity providing similar service.

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.

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.

Projected Resources - The sum of available beginning fund balance plus forecasted revenues.

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.

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.



ABBREVIATIONS & ACRONYMS

ACH - Automated Clearing House	CRB - Community Review Board
ADA - Americans with Disabilities Act	CTC - Capitol Theatre Commission
AFSCME - American Federation of State, County and Municipal Employees	DAY Downtown Association of Yakima
AIP - Airport Improvement Program	DEA - Drug Enforcement Agency
AOA - Air Operations Area	DID - Drainage Improvement District (Stormwater)
ARFF - Aircraft Rescue and Fire Fighting	DOC - Department of Corrections
ARRA - American Recovery and Reinvestment Act	DOJ - Department of Justice
AVL - Automatic Vehicle Location	DOT - Department of Transportation
AWC - Association of Washington Cities	DUI - Driving Under the Influence
BARS - Budget Accounting and Reporting System	DWI - Driving While Intoxicated
BASUB - Basic Account/Sub Account	DYBID - Downtown Yakima Business Improvement District
BE - Built Environment	DYFI - Downtown Yakima Futures Initiative
BOD - Biochemical Oxygen Demand	EAP - Employee Assistance Program
CBD - Central Business District	EBMS - Employee Benefit Management Service
CBDO - Community Based Development Organization	ED - Economic Development
CCTV - Closed Circuit Television	EEOC - Equal Employment Opportunity Commission
CDBG - Community Development Block Grant	EMS - Emergency Medical Services
CDY - Committee for Downtown Yakima or	EMT - Emergency Medical Technician
CED - Community & Economic Development	ERP - Enforcement Response Plan or Enterprise Resource Planning (Cayenta)
CEO - Chief Executive Officer	ERU - Equivalent Residential Unit
CERB - Community Economic Revitalization Board	ESA - Endangered Species Act
CHDO - Community Housing Development Organization	FAA - Federal Aviation Administration
Chng - Change	FBI - Federal Bureau of Investigation
Chrg - Charge	FEMA - Federal Emergency Management Agency
CIP - Capital Improvement Program or Construction in Progress	FLSA - Fair Labor Standards Act
CIPP - Cured in Place Pipe	FMLA - Family and Medical Leave Act
CISD - Critical Incident Stress Debriefing	FMSIB - Freight Mobility Strategic Investment Board
CJST - Criminal Justice State Tax	FTA - Federal Transit Administration
COG - Conference of Governments	FTE - Full-time Equivalent (employee)
COPS - Community Oriented Policing Services	FOG - Fat, Oil and Grease
CPA - Certified Public Accountant	FY - Fiscal Year
CPPB - Certified Professional Public Buyer	GAAP - Generally Accepted Accounting Principles
CPPO - Certified Public Purchasing Officer	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, 1- Quarter %

REET 2 - Real Estate Excise Tax, 2- Quarter %

RMS - Records Management System

RSPG - Regional Stormwater Policy Group

SAO - State Auditor's Office

SCBA - Self Contained Breathing Apparatus

SECC - South East Community Center

SEPA - State Environmental Policy Act

SERP - State Environmental Review Process

SIED - Supporting Investments in Economic Development

SIU - Significant Industrial Users

SRF - State Revolving Fund

STIP - Six Year Transportation Improvement Program

SWAT - Special Weapons and Tactics

TAMS - Time and Attendance Management System
TBD - Transportation Benefit District or To Be Determined
TIB - Transportation Improvement Board
TMDL - Total Maximum Daily Loads
TPA - Third Party Administrator / Tourist Promotion Area
TSA - Transportation Security Administration
TSS - Total Suspended Solid
UIC - Underground Injection Control
UCR - Uniform Crime Reports
UCSS - Utility Customer Service System
USDA - United States Department of Agriculture
UTGO - Unlimited Tax General Obligation
VOTF - Violent Offender Task Force
WAC - Washington Administrative Code
WCC - Wastewater Connection Charge
WDFW - Washington Department of Fish and Wildlife
WET - Whole Effluent Toxicity
WIAA - Washington Interscholastic Activities Association
WOD - William O. Douglas
WSDOT - Washington State Department of Transportation
WW - Wastewater
WWTF - Wastewater Treatment Facility
WWTP - Wastewater Treatment Plant
YAKCORPS - Yakima Consortium for Regional Public Safety
YCTV - Yakima Community Television
YE - Year End
YFD - Yakima Fire Department
YPAC/Y-PAC - Yakima Public Affairs Channel
YPD - Yakima Police Department
YPAL - Yakima Police Athletic League
YPPA - Yakima Police Patrolman's Association
YTD - Year to Date
YVTS - Yakima Valley Transport System

YVVCB - Yakima Valley Visitors and Convention Bureau

YWCA - Young Women's Christian Association



OBJECT CODE GUIDE

Account 110 Salaries and Wages - 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.

2019 GENERAL INFORMATION

Statistics

Date of Incorporation	1886
Form of Government	Council-Manager
Type of Government	Charter City
Location	Central Washington
Land Area	28.26 square miles
Rank in Size - State	11
Rank in Size - County	1
Population	94,440
Assessed Valuation	\$7,368,116,446
City Employees (Full-time Equivalents)	767.95
Election and Voter Registration	
Number of Precincts	59
Number of Registered Voters	43,776

Property Tax Levy

Regular Levy	\$19,418,144
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Sales Tax Rates

State	6.50%
Transit	0.30%
City of Yakima	0.85%
Yakima County	0.15%
Criminal Justice (County)	<u>0.40%</u>
Total Sales Tax Rate	8.20%

Parks and Recreation

Total Acreage	377
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, 21 tennis courts, eight pickleball courts, four 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

2018 Business Licenses - sliding scale starts at \$42.90 for 1 - 2 employees, maximum of \$1,285.20 for over eighty employees	4,464
2018 Regulatory Licenses - Varies from \$11.00 to \$1,000	112

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	\$40.00
1 Year License - Not Altered, Renewal	\$30.00
Disabled/Guide Dog	Free
Replacement License	\$5.00

Fire Protection

Commissioned Fire Fighting Personnel	101
Number of Non-Commissioned Personnel	<u>3</u>
Total Number of Fire Personnel	104

Police Protection

Commissioned Police Personnel	143
Non-Commissioned Police Personnel	<u>46</u>
Total Number of Police Personnel	189
2018 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	\$64.96
Each Unit	\$1.80
Wastewater - Average/Family of 4	\$84.54
Each Unit	\$3.29
Refuse (Carry-out Available for Additional Charge)	
Automated Collection	
32 Gallon Cart	\$36.10
96 Gallon Cart	\$41.20
Yard Waste	
96 Gallon Cart	\$33.44
Irrigation (per square foot)	\$0.0366

Water/Wastewater Customer Base

Water (Inside the City)	19,503
Water (Outside the City)	<u>76</u>
Total Water Customers	19,579
Wastewater Residential (Inside the City)	23,869
Wastewater Residential (Outside the City)	57
Wastewater Commercial	<u>1,891</u>
Total Wastewater Customers	25,817
Irrigation Customers	10,323
Refuse Accounts	25,369

Note: For informational purposes only - not intended for official or legal purposes.

