YAKIMA CONVENTION CENTER

CITY OF *Yakima*

2021 Adopted Budget

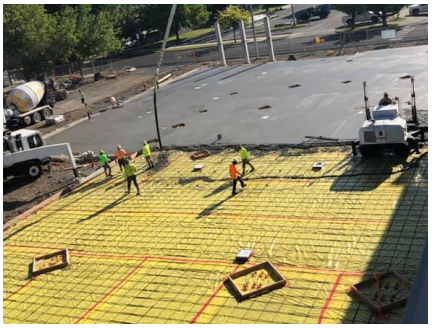








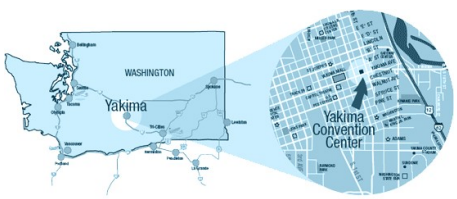












CITY OF *Yakima*

Washington

ADOPTED BUDGET

For the Fiscal Year

January 1 through December 31, 2021

Yakima City Council Vision & Mission

To create a culturally diverse, economically vibrant, safe, and strong Yakima community.

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 strategically focus on enhancing Yakima's quality of life.

129 North Second Street

Yakima, WA 98901

(509) 575-6000

https://www.yakimawa.gov

CITY OF *Yakima*

2021 ADOPTED BUDGET

PRINCIPAL OFFICIALS

As of January 2020

City Council

Patricia Byers	Mayor, District 3
Holly Cousens	Assistant Mayor, District 7
Eliana Macias	District 1
Jason White	District 2
Kay Funk	District 4
Soneya Lund	District 5
Brad Hill	District 6

City Administration

Robert Harrison	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.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Yakima

Washington

For the Fiscal Year Beginning

January 1, 2020



Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Yakima, Washington for its budget beginning January 1, 2020.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will be submitting it to GFOA to determine its eligibility for another award.

CITY OF *Yakima*

2021 ADOPTED BUDGET

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CITY OF YAKIMA
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CITY-WIDE OVERVIEW

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CITY OF YAKIMA
INCORPORATED 1886

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 Vancouver Washington and encompasses 28.27 square miles.

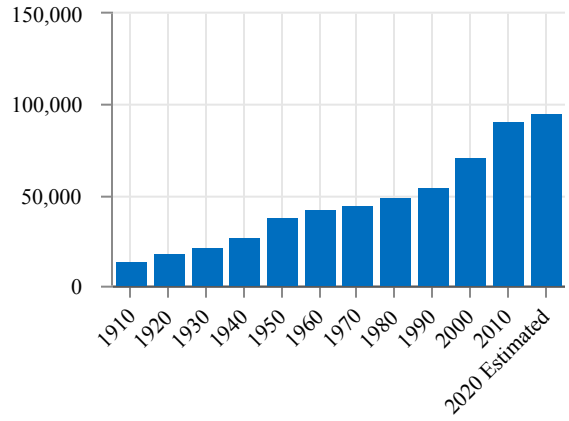


The City of Yakima was incorporated in 1886 and operates under a Council-Manager form of government with a full-time City Manager. The City Council is composed of seven members who are elected by district to alternating four-year terms staggered every two years. The City Council selects one of its members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

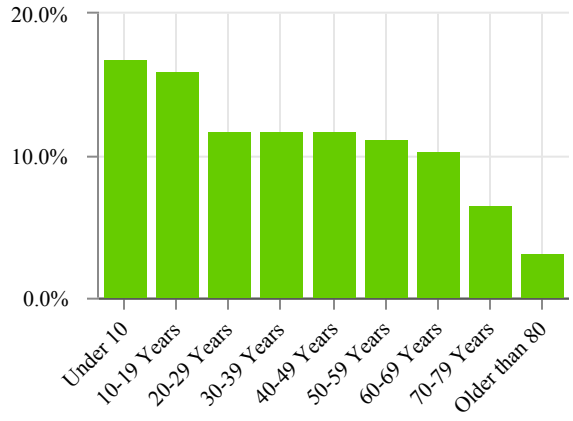
The City of Yakima provides a full range of municipal services, which include: police, fire, engineering, parks, cemetery, streets, code and parking enforcement, municipal court, economic development, and administrative services. The city also provides direct customer services: water treatment and distribution,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

With an estimated population of 95,490 in 2020, 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: Washington State Office of Financial Management (OFM)

Economy

The economy in Yakima continues to grow. Although building permits were slowed during 2020, due to COVID-related obstacles, the number of housing units and hotels has been steadily increasing, as have assessed property valuations. According to monthly Employment Security Department reports, the unemployment rate in September 2019 for Yakima County was 4.4%, one of the lowest rates in over 10 years. Unemployment spiked in April 2020 at 14.3%, mainly due to COVID-19, but returned to 5.8% by October. Historically, the economy has been based upon agriculture and related industries, with the principal property tax payers being Washington Fruit & Produce, Shields Bag & Printing, 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 36 parks, two public and one private 18-hole golf courses, three nine-hole courses, eight pickleball courts and 21 tennis courts. There are also six little league fields, ten softball fields and four 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 foot expansion project currently in progress.
- 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. Also available is the Yakima Transit bus system, which serves Yakima, Selah, West Valley, Terrace Heights, and Ellensburg.

Healthcare
Virginia Mason Memorial Hospital is the major hospital in the Yakima area. The North Star Lodge, also in Yakima, is an affiliate of the hospital and is recognized as one of the most advanced cancer care centers in the Western United States.

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.

GFOA Distinguished Budget Presentation Award — 2020

TREE CITY USA® — 4 Years

All-America City — 1994 & 2015

2020 Certificate of Achievement in Performance Management ICMA — 2020

DOCUMENT SECTIONS

City-wide Overview
Provides summary information to understand the city's overall budget concisely and clearly.

The ***Budget Calendar*** indicates the key dates and steps in the annual budget process, from start to finish.

The ***Budget Transmittal*** articulates the city's service priorities and provides a narrative to explain the priorities, purposes, challenges and notable factors that were incorporated into the budget. The entire budget document intends to provide sufficient detail to provide transparency and accountability.

The ***Budget Ordinance*** is the legal authorization by City Council for expenditures, appropriated 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 ***Capital Budget Summary*** encourages long-range decision-making, assures the continuity of Council goals and objectives and identifies the impacts in future years of decisions made currently.

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 Management Policy 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 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 long-term 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

January
- Strategic planning begins
- Tracking of actual revenues to forecast and actual expenses to budget begins

February
- Budget amendments and prior year appropriations rolled forward
- Year-end (Q4) reports to Council

March
- Strategic Priorities set by City Council
- Finalize prior-year carryover
- Quarterly meetings with departments to discuss budget issues begin

April
- First quarter (Q1) reports to Council

May
- City Manager and executive staff planning time

June
- Publish budget guidelines for staff - includes City Manager's goals, guidelines and objectives
- Compile known changes to current year for review

July
- Course-correcting meetings - City Manager/Finance with departments
- Payroll/staffing worksheets completed by departments
- Year-end estimates finalized / Second quarter (Q2) reports to Council

August
- City Council updated regarding revenue and expenditure forecasts and capital projects
- Next year budget departmental meetings are conducted
- Policy Issues and Preliminary Budget frozen for review

September
- Administrative budget reviews and adjustments, meetings with departments
- Revenue and expenditure forecasting finalized
- The Preliminary Budget presented/published

October
- City Council budget study sessions
- Staff updates Adopted Budget narratives
- Third quarter (Q3) reports to Council

November
- 1st & 2nd Budget hearings
- Ad Valorem (Property tax) public hearing
- Adopted Budget numbers finalized

December
- Budget adoption
- 1st & 2nd hearings for Year-end Budget Amendments - Adopted Budget material finalized
- Adopted Budget posted online/distributed


CITY OF YAKIMA
INCORPORATED 1886

Budget Message

Date: December 31, 2020

To: The Honorable Mayor and Members of City Council

From: Steve Groom, Director of Finance & Budget

Subject: 2021 Adopted Budget - For the Year January 1 through December 31, 2021

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 services for citizens, residents and taxpayers.
- Provides city management 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 2021 funding with service delivery commitments.

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

The 2021 Adopted Budget, as adopted by City Council, incorporates all the direction discussed and approved during the entire 2021 budget process. This document presents a balanced General Fund budget; revenues exceed expenditures resulting in a positive contribution to reserves.

The overall budget shows $249.0 million in revenues and $249.8 million in expenditures. The difference includes several funds that have planned expenditures from adequate fund balances and on-going revenues. Government Capital and Internal Service funds, in particular, are spending down balances that were increased in the past to fund large projects. Capital Fund current-year spending and balances anticipate projected spending out at least 5 years.

The General Fund shows revenues of $69.7 million and expenditures of $69.6 million. The excess in revenues shall be applied towards reserves, a Council strategic priority. The $69.6 million in expenditures concludes coordinated effort to strengthen the City's financial position; all funds citywide have positive fund balances and are expected to remain increasingly healthy. The 2021 Budget provides for a 13.9% General Fund reserve balance, 0.6% over estimated 2020 and continues a trajectory toward achieving the City Council's policy target for General Fund reserves.

2021 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 2021 Budget are:

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

The 2021 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 exceeds 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. The City Council's current strategic priorities of the city are:

- Fiscal sustainability/COVID-19 recovery
- 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 2021 is $249.8 million; the General Fund's budget is $69.6 million. The General Fund budget requires a heightened focus because it supports core services such as police, fire, municipal courts, parks and planning, as well as the support departments, including human resources, information technology, finance and general management. 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 75.3% of all General Fund expenditures. Functionally, Public Safety (police, fire, part of code enforcement, courts) accounts for 71.4% 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 2020 the preliminary General Fund Reserve is estimated at $9.3 million. To reach the 16.7%, the city should have $12.0 million.

The Budget Process

The top focus of the current budget process was to ensure that the budget was balanced in all funds. City staff across all departments produced the initial Proposed Budget that accomplished a balanced budget, with a surplus of $34,190, prior to City Council study sessions that looked to policy level issues. However, a budget that was basically just 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 are input as soon as they became known or are able to be forecasted reasonably. According to the Bureau of Labor Statistics, the Consumer Price Index increased (June 2019 to 2020) by 0.6%. Additionally, the City was unable to set aside sufficient reserves in an equipment replacement fund in order to cover the replacement of fire and police vehicles.

In balancing current-year spending and fiscal sustainability, City Council conducted some difficult conversations during the 2021 budget process. Elected officials represent citizens, taxpayers and voters, and Council took their responsibility seriously - to ensure long-term fiscal sustainability.

Accomplishments of the 2021 budget

- $34,190 is budgeted to be added to the City's General Fund reserves
- A new Capital Budget document - which provided a means through which the City Council could take a comprehensive approach to utilizing capital resources to meet service and facility needs in the long-term.
- $8,000,000 for the Yakima Revenue Development Area (YRDA) mill site redevelopment, an investment in future Property and Sales Tax revenue.
- $2,000,000 is budgeted for the design and construction of the North First Street Revitalization project.
- Increasing improvement in fiscal sustainability, as all funds are budgeted within existing resources plus forecasted revenues, while prioritizing adequate reserves.

Revenue Enhancement Measures

- An average 3.5% Refuse rate increase to sustain current services, for each year, 2021 - 2025.

General Fund's Fund Balance Improvement
The following chart depicts the City's General Fund reserve balances and the percent of expenditures, less transfers, from 2018 and 2019, as estimated for 2020 and as projected for 2021.

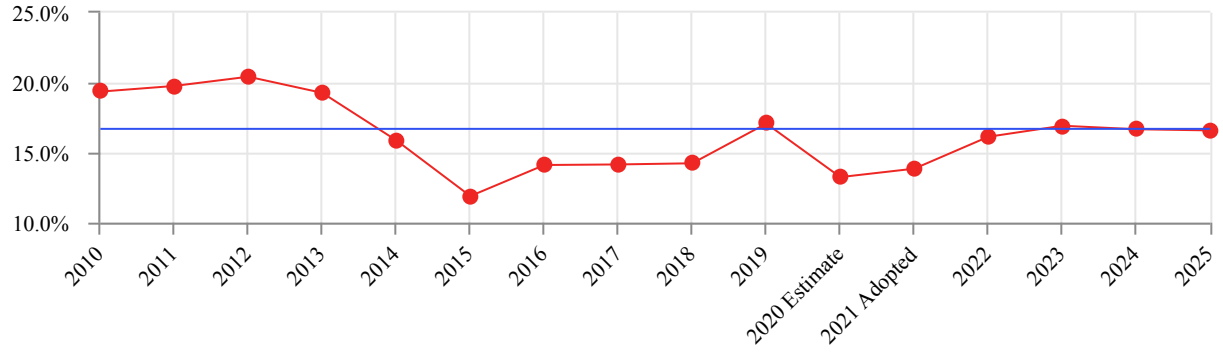
RESERVE BALANCES
GENERAL FUND (001, 003 & 612)

General Fund	2018 Actual	2019 Actual	2020 Year End Estimate	2021 Projected	Change
Beginning Fund Balance	$ 8,750,725	$ 9,061,873	$ 10,757,521	$ 9,308,296	
Revenues	66,047,349	67,099,146	70,656,706	69,664,332	(1.4)%
Expenditures, no Transfers	63,629,146	62,987,401	70,226,172	67,418,089	
Ending Fund Balance	$ 9,061,873	$ 10,757,521	$ 9,308,296	$ 9,342,486	0.4 %
Reserve as a % of Expenditures	14.2 %	17.1 %	13.3 %	13.9 %	0.6 %

The General Fund operating reserves have a financial management policy target of 16.7% of budgeted expenditures. This 2021 budget shows progress of $34,190 toward this goal, however, the projected percent remains virtually the same as 2020, an increase of 0.6%.

Long Range Financial Plans - Fund Balance
The following chart depicts the historical General Fund reserve balance as a percent of each year's expenses. The decline in 2013-2015 was mainly the result of significant Capital project spending. This chart also illustrates the strategic commitment that City Council has for fiscal sustainability into the future. The 2019 budget made a significant recovery, only to have the 2020 COVID pandemic result in reduced revenues and increased expenses.

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 $27.5 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.

2021 ADOPTED BUDGET SUMMARY

	Estimated 2021 Beg Fund Balance	2021 Projected Revenues	2021 Proposed Expenditures	Increase in (Decrease in) Reserves	Budgeted 2021 Ending Balance
General Fund (001, 003 & 612)	$ 9,308,296	$ 69,664,332	$ 69,630,142	$ 34,190	$ 9,342,486
Parks and Recreation	598,264	5,795,833	5,795,001	832	599,096
Street & Traffic Operations	180,077	6,353,125	6,352,464	661	180,738
General Government Subtotal	10,086,637	81,813,290	81,777,608	35,683	10,122,320
Other Governmental Operating Funds	6,930,439	16,457,395	16,506,986	(49,591)	6,880,848
Government Capital Funds	14,466,618	15,605,321	19,424,789	(3,819,468)	10,647,150
Enterprise Operating Funds	20,098,101	67,087,170	66,779,715	307,455	20,405,556
Enterprise Capital Funds	30,097,360	31,845,671	27,463,930	4,381,741	34,479,101
Internal Service Funds	1,863,901	7,235,396	8,255,095	(1,019,699)	844,202
Employee Benefit Reserve	5,100,391	16,293,943	16,433,061	(139,118)	4,961,273
Risk Management Reserves	2,432,234	5,126,916	5,688,793	(561,877)	1,870,357
Debt Service & Agency Funds	2,935,832	7,495,303	7,495,303	—	2,935,832
Total	$ 94,011,513	$ 248,960,405	$ 249,825,280	$ (864,874)	$ 93,146,639

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 2021 budget includes capital investment expenditures of $19.4 million in Government Capital Funds and $27.5 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 2021 and will be carried forward into future years.

The 2021 Capital Budget document is the forecast for 2021-2025 for all Capital Funds, presented during the budget process, which provided a means through which the City Council to take a comprehensive planned and programmed approach to utilizing the City's financial resources in the most responsive and efficient manner to meet service and facility needs This process helped to encourages long-range decision-making, assure the continuity of Council goals and objectives and identify the impacts in future years of decisions made currently.

Along with the Capital Budget document, the City's Capital Improvement Program is also utilized as a planning and budgeting tool which provides information about perpetual 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 plans:

- 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 Capital Improvement Plan (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 fiscal year 2021 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 chart summarizes the policy issues that were prioritized for City Council consideration in 2021:

POLICY ISSUE SUMMARY

	Fund	Expenditure (Revenue)	Results
Perpetual Vehicle Replacement Police & Fire	General	$1,920,000	Referred to staff for research, revisit 2021 Q1
Long-Term Millsite Development Funding	General	1,000,000	Funding revised
Solid Waste Collection Rate Increase	Refuse	(511,000)	Rate approved
Lodging Tax Advisory Committee (LTAC)	Tourism Promotion	1,310,470	Council referred allocation back to LTAC

Council decisions regarding these items are detailed below:

Perpetual Vehicle Replacement - Police & Fire
Council directed staff to explore options, returning by end of Q1 2021 with options on fleet size, repair and maintenance, capture of operational savings and whether debt can be a tool to migrate to pay-as-we-go.

Long-term Millsite Development Funding
Funding revised, $8.7 million Department of Ecology grant in 2020 will roll forward, interfund and local funding will be used for LIFT match.

Solid Waste Collection Rate Increase
Council adopted the proposed Solid Waste rate increase by ordinance on November 17th.

LTAC

On October 13th, Council requested the Lodging Tax Advisory Committee to reconsider their allocation of August 27th. The LTAC met on October 22nd and revised the allocation. City council reviewed and ratified the new allocation and on November 17th and that re-allocation is now included in the 2021 Budget.

Key Hurdles Impacting the 2021 Budget

COVID-19 - In March 2020, the City of Yakima declared an emergency for the COVID-19 pandemic, in line with the State and County. As in most cities in America, the economic consequences of business restrictions and closures impacted the City's Sales Tax, Lodging Tax, Building Permit Fees, Business Licenses, Fire Inspection fees, Utility Tax, Gambling Tax, Parking Enforcement and various criminal justice revenues. County-wide, new COVID cases reported daily peaked in June, declined, then increased again significantly beginning in November. Though the economic effect is measurable, retail sales transactions within Yakima are received with tax remittances on a two-month lag, making forecasting difficult at time of budget formulation. Sales Tax revenue suffered the greatest immediate dollar amount decrease to the City's budget but rebounded after two months. Lodging Tax suffered the greatest prolonged dollar amount decrease and is projected to take two years to come back to pre-COVID levels, an indicator of the underlying hotel and related business sector. At the development of this budget, the future still holds significant uncertainties.

The 2021 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

- 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.

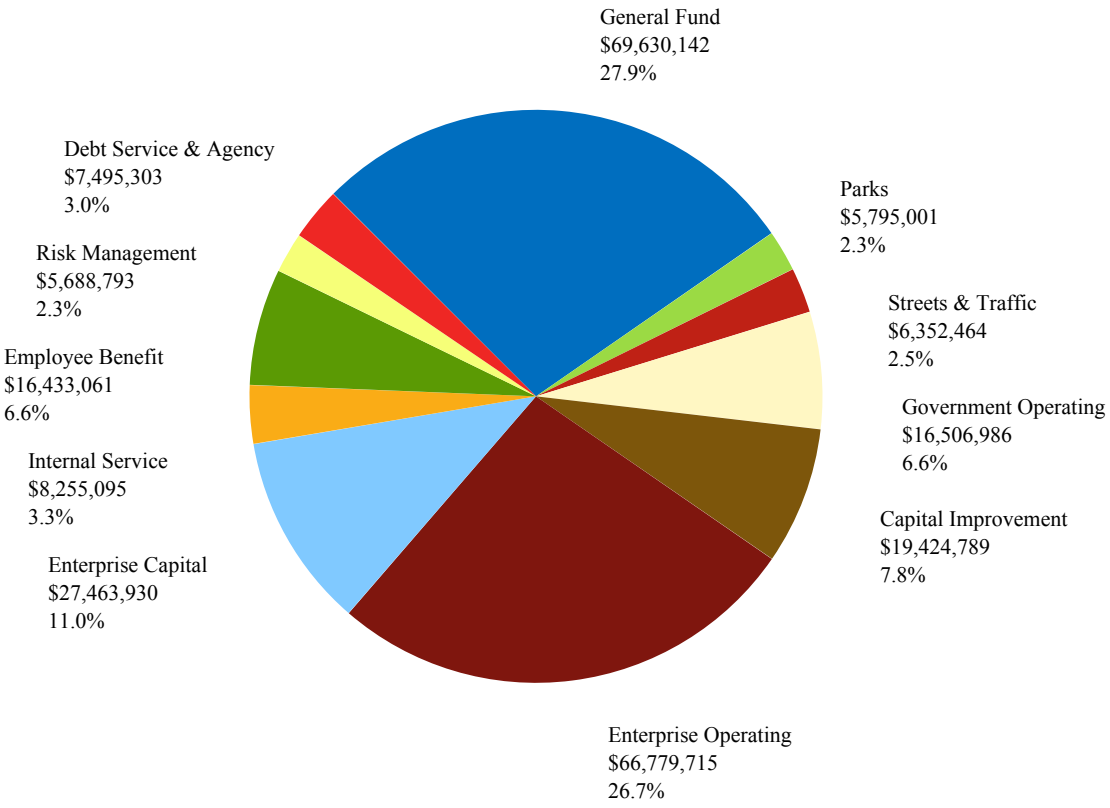
2. Cost of Personnel, Materials and Outside Services

- 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.

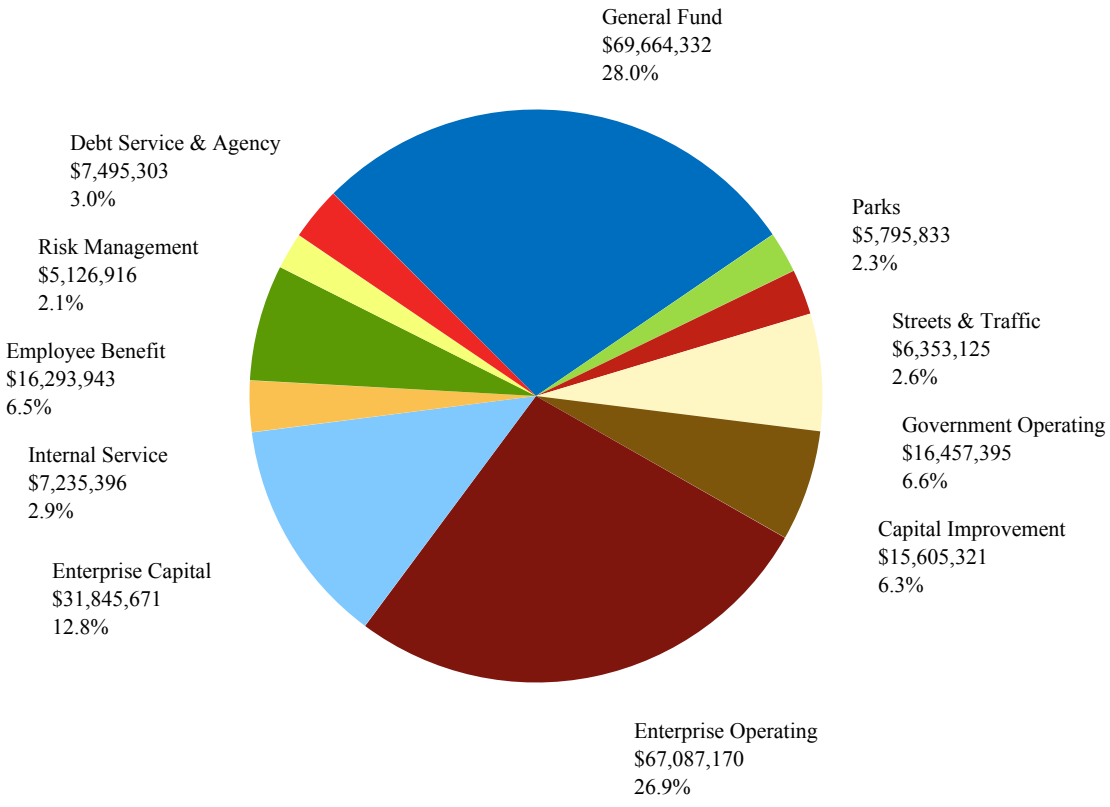
3. Capital Assets and Infrastructure

- 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 vactor 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.

2021 EXPENDITURE BUDGET BY FUND



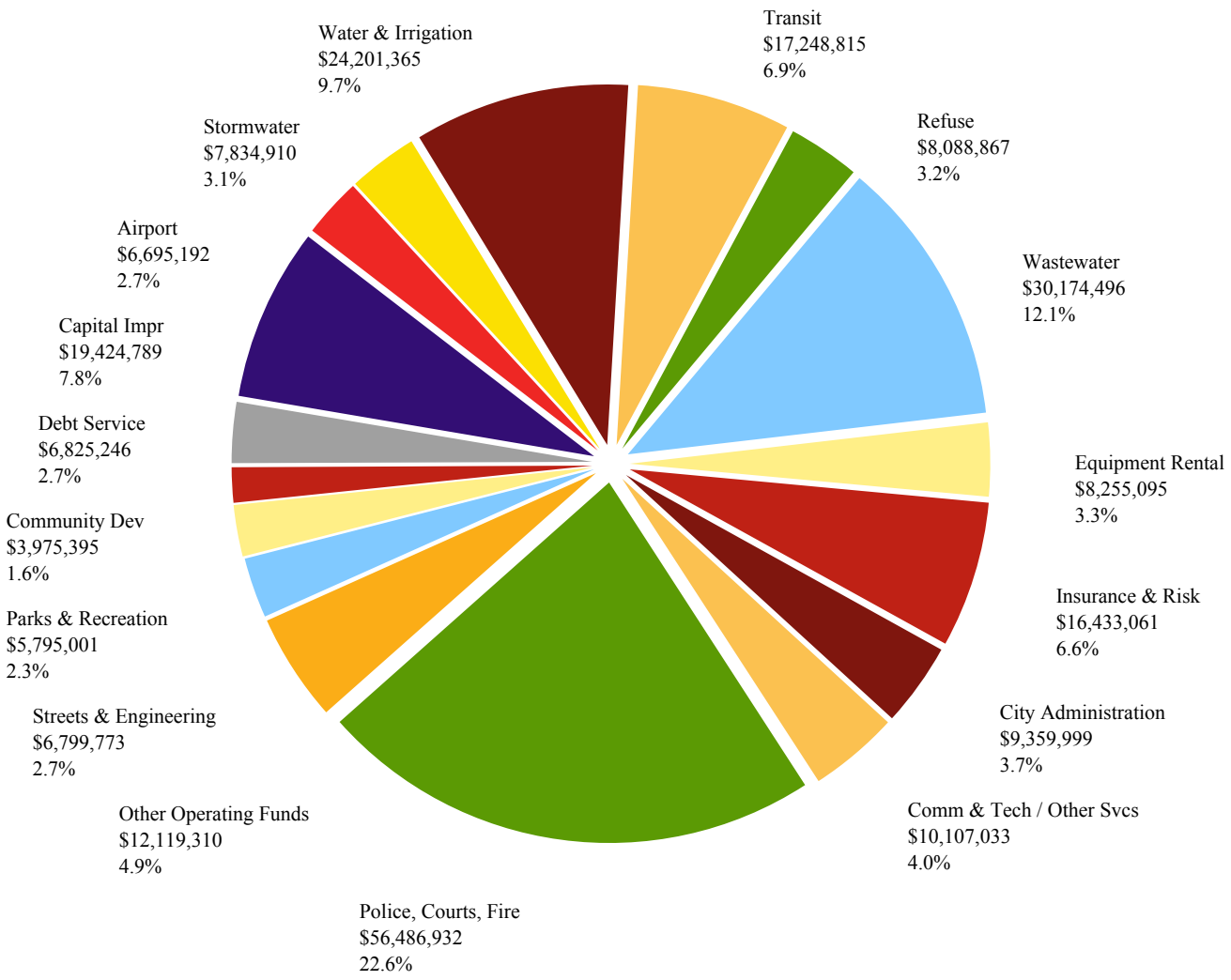
2021 REVENUE BUDGET BY FUND



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.

2021 ADOPTED BUDGET



$249.8 million

($69.6 million General Fund)

Adopted Budget

BUDGET BY FUNCTIONAL GROUPING

2021 BUDGET BY CITY FUNCTIONAL GROUPING

Expenditures	2019 Actual Expenditures	2020 Amended Budget	2020 Year-End Estimate	2021 Proposed Expenditures	2021 vs 2020 Est
General Government					
City Management	$ 518,189	$ 5,386,736	$ 4,488,136	$ 1,179,419	(73.7)%
Indigent Defense	1,053,270	1,050,000	1,050,000	1,050,000	— %
City Council	243,791	275,790	248,702	284,786	14.5 %
City Clerk/Records	686,117	779,047	770,697	791,632	2.7 %
Human Resources	728,003	770,739	768,012	803,769	4.7 %
Legal	1,741,756	1,980,706	1,933,494	2,057,127	6.4 %
Municipal Court	1,632,967	1,783,999	1,783,999	1,763,503	(1.1)%
Planning	705,020	856,262	807,633	796,695	(1.4)%
Code Administration	1,915,413	1,986,531	1,896,260	1,911,326	0.8 %
City Hall Facility	562,556	604,700	431,273	455,460	5.6 %
Economic Development	278,663	252,548	179,267	342,145	90.9 %
Police	29,185,215	31,079,407	29,366,579	29,290,066	(0.3)%
Fire	15,085,424	15,507,039	15,649,059	15,658,328	0.1 %
Information Technology	3,413,777	4,166,089	4,070,456	4,219,064	3.7 %
Intergovernmental	146,617	162,689	170,072	170,288	0.1 %
Transfers	2,399,617	1,879,760	1,879,760	2,212,053	17.7 %
Contingency	—	160,000	—	—	n/a
Financial Services	1,533,300	1,776,304	2,605,208	2,669,055	2.5 %
State Examiner	127,072	130,000	—	—	n/a
Police Pension	773,819	867,197	867,197	872,197	0.6 %
Firemen's Relief & Pension	1,152,205	1,176,041	1,155,383	1,176,390	1.8 %
Parking	146,411	280,187	272,611	174,601	(36.0)%
Purchasing	688,158	686,784	525,693	447,309	(14.9)%
Engineering	675,522	801,153	801,153	955,317	19.2 %
Total General Fund	**65,403,498**	**74,784,996**	**72,105,932**	**69,630,139**	(3.4)%
Parks & Recreation	4,948,970	5,612,841	4,822,641	5,795,001	20.2 %
Street & Traffic Operations	5,636,166	8,694,368	8,026,647	6,352,464	(20.9)%
Total General Government Funds	**75,988,634**	**89,092,205**	**84,955,220**	**81,777,604**	(3.7)%

2021 BUDGET BY CITY FUNCTIONAL GROUPING

Revenues	2021 Projected Revenue	2021 Estimated Beginning Fund Balance	2021 Estimated Ending Fund Balance	Increase (Decrease) In Fund Balance
General Fund	$ 69,664,332	$ 9,308,296	$ 9,342,485	$ 34,189
Parks & Recreation	5,795,833	598,264	599,096	832
Street & Traffic Operations	6,353,125	180,077	180,738	661
Total General Government Funds	**$ 81,813,290**	**$ 10,086,637**	**$ 10,122,319**	**$ 35,682**

2021 BUDGET BY CITY FUNCTIONAL GROUPING

Expenditures	2019 Actual Expenditures	2020 Amended Budget	2020 Year-End Estimate	2021 Proposed Expenditures	2021 vs 2020 Est
Other Governmental Operating Funds					
Economic Development	$ 129,730	$ 126,902	$ 126,902	$ —	n/a
Community Development	2,138,389	4,940,452	2,430,485	3,975,395	63.6 %
Community Relations	588,831	789,758	780,380	731,584	(6.3)%
Cemetery	302,909	329,238	325,367	327,523	0.7 %
Emergency Services	1,344,475	1,575,823	1,605,914	1,531,876	(4.6)%
Public Safety Communications	4,035,550	4,638,175	4,567,669	4,805,795	5.2 %
Police Grants	380,805	890,780	877,153	433,459	(50.6)%
Downtown Improvement District	171,696	194,744	182,500	184,750	1.2 %
Trolley (Yakima Interurban Lines)	36,512	15,573	14,880	15,463	3.9 %
Front Street Business Improvement Area	2,820	5,100	5,100	5,100	— %
Convention Center	1,677,649	1,698,164	1,069,045	1,750,465	63.7 %
Capitol Theatre	471,867	500,496	437,223	437,212	— %
PFD Revenue - Convention Center	954,926	1,044,367	1,042,508	1,165,162	11.8 %
Tourist Promotion Area	607,833	660,000	361,995	507,440	40.2 %
PFD Revenue - Capitol Theatre	708,819	998,435	998,435	635,761	(36.3)%
Total Other Governmental Operating Funds	**13,552,811**	**18,408,007**	**14,825,556**	**16,506,985**	11.3 %
Government Capital Funds					
Arterial Street	6,547,686	6,159,978	2,292,983	9,168,008	299.8 %
C.B.D. Capital Improvement	—	10,000	10,000	34,492	244.9 %
Capitol Theatre Construction	8,070	61,247	61,247	60,000	(2.0)%
Yakima Revenue Development Area	1,663,459	10,093,161	12,293,161	2,915,687	(76.3)%
Parks & Recreation Capital	3,752,945	1,347,448	1,213,229	88,636	(92.7)%
Fire Capital	77,498	285,664	285,664	80,000	(72.0)%
Law & Justice Capital	400,016	568,600	568,600	377,527	(33.6)%
REET 1 Public Works Trust Construction	1,256,519	1,285,947	1,285,947	2,088,446	62.4 %
REET 2 Capital Construction	775,320	860,470	860,470	2,275,739	164.5 %
Streets Capital	464,012	1,645,521	562,800	2,063,376	266.6 %
Convention Center Capital Improvement	1,102,646	13,036,450	12,874,910	272,878	(97.9)%
Cumulative Reserve for Capital Improvement	30,080	417,960	417,960	—	n/a
Total Government Capital Funds	**16,078,251**	**35,772,446**	**32,726,971**	**19,424,789**	(40.6)%

2021 BUDGET BY CITY FUNCTIONAL GROUPING

Revenues	2021 Projected Revenue	2021 Estimated Beginning Fund Balance	2021 Estimated Ending Fund Balance	Increase (Decrease) In Fund Balance
Other Governmental Operating Funds				
Economic Development	$ —	$ 31,482	$ 31,482	$ —
Community Development	3,902,597	2,186,979	2,114,181	(72,798)
Community Relations	704,953	732,624	705,994	(26,630)
Cemetery	339,500	149,850	161,826	11,976
Emergency Services	1,544,634	67,830	80,589	12,759
Public Safety Communications	4,801,822	914,633	910,660	(3,973)
Police Grants	430,000	1,204,115	1,200,656	(3,459)
Downtown Improvement District	185,750	61,538	62,538	1,000
Trolley (Yakima Interurban Lines)	11,275	42,186	37,998	(4,188)
Front Street Business Improvement Area	3,700	2,146	746	(1,400)
Convention Center	1,906,525	356,537	512,597	156,060
Capitol Theatre	413,538	128,429	104,755	(23,674)
PFD Revenue-Convention Center	979,000	970,442	784,280	(186,162)
Tourist Promotion Area	500,350	80,263	73,173	(7,090)
PFD Revenue-Capitol Theatre	733,750	1,384	99,372	97,988
Total Other Governmental Operating Funds	16,457,394	**6,930,438**	**6,880,847**	**(49,591)**
Government Capital Funds				
Arterial Street	7,246,189	2,187,273	265,454	(1,921,819)
C.B.D. Capital Improvement	21,250	72,488	59,246	(13,242)
Capitol Theatre Construction	60,000	202,870	202,870	—
Yakima Revenue Development Area	2,500,000	1,203,069	787,382	(415,687)
Parks & Recreation Capital	31,005	324,452	266,822	(57,630)
Fire Capital	153,000	371,397	444,397	73,000
Law & Justice Capital	573,275	759,386	955,135	195,749
REET 1 Public Works Trust Construction	1,516,448	3,115,616	2,543,618	(571,998)
REET 2 Capital Construction	1,432,000	1,903,522	1,059,783	(843,739)
Streets Capital	1,806,500	3,469,284	3,212,408	(256,876)
Convention Center Capital Improvement	265,654	713,947	706,722	(7,225)
Cumulative Reserve for Capital Improvement	—	143,313	143,313	—
Total Government Capital Funds	**15,605,321**	**14,466,617**	**10,647,150**	**(3,819,467)**

2021 BUDGET BY CITY FUNCTIONAL GROUPING

Expenditures	2019 Actual Expenditures	2020 Amended Budget	2020 Year-End Estimate	2021 Proposed Expenditures	2021 vs 2020 Est
Enterprise Operating Funds					
Airport Operating	$ 1,317,251	$ 2,904,929	$ 1,721,959	$ 1,959,671	13.8 %
Stormwater Operating	3,681,026	4,060,732	3,948,311	4,280,045	8.4 %
Transit	8,449,364	16,085,220	9,752,187	14,214,801	45.8 %
Refuse	7,376,891	8,197,705	7,901,355	8,088,867	2.4 %
Wastewater Operating	23,197,476	26,725,888	25,041,656	25,525,743	1.9 %
Water Operating	9,961,758	10,987,716	10,115,211	10,802,614	6.8 %
Irrigation Operating	1,813,982	1,928,678	1,864,832	1,907,974	2.3 %
Total Enterprise Operating Funds	**55,797,748**	**70,890,868**	**60,345,511**	**66,779,715**	10.7 %
Enterprise Capital Funds					
Airport FAA	3,385,969	3,490,000	2,274,177	4,735,521	108.2 %
Stormwater Capital	2,382,288	3,650,000	3,036,212	3,554,865	17.1 %
Transit Capital	646,480	936,461	141,918	3,034,015	n/a
Wastewater Capital Facilities	99,132	2,750,000	1,102,300	507,880	(53.9)%
Wastewater Capital Construction	1,810,888	5,210,000	4,456,527	3,288,927	(26.2)%
Water Capital	1,439,136	3,963,000	604,375	5,018,183	730.3 %
Wastewater Capital	1,552,954	3,600,000	2,225,000	851,945	(61.7)%
Irrigation Capital	916,992	1,668,760	1,594,120	6,472,594	306.0 %
Total Enterprise Capital Funds	**12,233,839**	**25,268,221**	**15,434,629**	**27,463,930**	77.9 %
Internal Service Funds					
Equipment Rental	5,417,696	6,281,396	5,195,249	4,341,761	(16.4)%
Environmental	266,445	631,433	631,433	125,507	(80.1)%
Public Works Administration	1,154,038	1,679,790	1,641,121	1,376,932	(16.1)%
Utility Services	1,634,508	2,198,622	2,199,280	2,410,894	9.6 %
Total Internal Service Funds	**8,472,687**	**10,791,241**	**9,667,083**	**8,255,094**	(14.6)%
Employee Benefit Reserves					
Unemployment Compensation	162,578	191,528	191,152	195,171	2.1 %
Employees Health Benefit	12,206,309	13,735,745	13,638,650	13,941,681	2.2 %
Workers' Compensation	1,711,163	2,244,302	2,171,389	2,229,310	2.7 %
Wellness/EAP Fund	57,195	71,223	71,223	66,900	(6.1)%
Total Employee Benefit Reserves	**14,137,245**	**16,242,798**	**16,072,414**	**16,433,062**	2.2 %
Risk Management Reserve					
Risk Management	3,997,298	5,047,422	4,606,568	5,688,793	23.5 %
Total Risk Management Reserve	**3,997,298**	**5,047,422**	**4,606,568**	**5,688,793**	23.5 %

2021 BUDGET BY CITY FUNCTIONAL GROUPING

Revenues	2021 Projected Revenue	2021 Estimated Beginning Fund Balance	2021 Estimated Ending Fund Balance	Increase (Decrease) In Fund Balance
Enterprise Operating Funds				
Airport Operating	$ 2,042,608	$ 526,187	$ 609,123	$ 82,936
Stormwater Operating	4,005,815	1,316,787	1,042,558	(274,229)
Transit	15,358,743	4,994,692	6,138,634	1,143,942
Refuse	8,239,134	1,897,486	2,047,752	150,266
Wastewater Operating	23,957,369	6,330,003	4,761,629	(1,568,374)
Water Operating	11,495,000	3,885,681	4,578,068	692,387
Irrigation Operating	1,988,500	1,133,336	1,213,862	80,526
Total Enterprise Operating Funds	**67,087,169**	**20,084,172**	**20,391,626**	**307,454**
Enterprise Capital Funds				
Airport FAA	4,735,521	428,091	428,091	—
Stormwater Capital	1,218,000	2,426,496	89,631	(2,336,865)
Transit Capital	3,357,650	7,003,092	7,326,728	323,636
Wastewater Capital Facilities	1,000,000	3,931,845	4,423,965	492,120
Wastewater Capital Construction	1,500,000	3,823,829	2,034,902	(1,788,927)
Water Capital	2,585,000	4,714,268	2,281,085	(2,433,183)
Wastewater Capital	2,400,000	2,940,844	4,488,899	1,548,055
Irrigation Capital	15,049,500	4,828,894	13,405,800	8,576,906
Total Enterprise Capital Funds	**31,845,671**	**30,097,359**	**34,479,101**	**4,381,742**
Internal Service Funds				
Equipment Rental	3,415,092	1,213,879	287,210	(926,669)
Environmental	45,000	380,944	300,436	(80,508)
Public Works Administration	1,364,410	255,149	242,627	(12,522)
Utility Services	2,410,894	13,929	13,929	—
Total Internal Service Funds	**7,235,396**	**1,863,901**	**844,202**	**(1,019,699)**
Employee Benefit Reserves				
Unemployment Compensation	230,107	291,772	326,709	34,937
Employees Health Benefit	14,002,167	4,327,406	4,387,893	60,487
Workers' Compensation	1,986,669	405,359	162,718	(242,641)
Wellness/EAP Fund	75,000	75,854	83,954	8,100
Total Employee Benefit Reserves	**16,293,943**	**5,100,391**	**4,961,274**	**(139,117)**
Risk Management Reserve				
Risk Management	5,126,916	2,432,234	1,870,357	(561,877)
Total Risk Management Reserve	**5,126,916**	**2,432,234**	**1,870,357**	**(561,877)**

2021 BUDGET BY CITY FUNCTIONAL GROUPING

Expenditures	2019 Actual Expenditures	2020 Amended Budget	2020 Year-End Estimate	2021 Proposed Expenditures	2021 vs 2020 Est
Debt Service					
Public Facility District					
2020 Convention Center/Capital Theatre	$ 1,030,925	$ 8,863,255	$ 8,863,255	$ 1,334,696	(84.9)%
General Obligation					
Miscellaneous LTGO Bonds	3,535,614	4,220,634	4,211,019	3,666,950	(12.9)%
2004 Convention Center LTGO Bonds	349,070	485,973	—	—	n/a
Utility Bonds					
2008 Wastewater Revenue Bonds	394,219	412,738	257,460	386,850	50.3 %
2004 Irrigation System Revenue Bonds	265,103	318,760	300,460	272,550	(9.3)%
2003 Wastewater Revenue Bonds	1,127,833	1,169,200	1,169,200	1,164,200	(0.4)%
Total Debt Service	**6,702,764**	**15,470,560**	**14,801,394**	**6,825,246**	(53.9)%
Trust and Agency Funds					
YakCorps - Agency	—	658,057	658,057	658,057	— %
Cemetery Trust	12,000	12,000	12,000	12,000	— %
Total Trust and Agency Funds	**12,000**	**670,057**	**670,057**	**670,057**	— %
Total City Budget	**$ 206,973,272**	**$ 287,653,829**	**$ 254,105,406**	**$ 249,825,279**	(1.7)%

2021 BUDGET BY CITY FUNCTIONAL GROUPING

Revenues	2021 Projected Revenue	2021 Estimated Beginning Fund Balance	2021 Estimated Ending Fund Balance	Increase (Decrease) In Fund Balance
Debt Service				
Public Facility District				
2020 Convention Center/Capital Theatre	$ 1,334,696	$ 162,617	$ 162,617	$ —
General Obligation				
Miscellaneous LTGO Bonds	3,666,950	11,939	11,939	—
2004 Convention Center LTGO Bonds	—	561,485	561,485	—
Utility Bonds				
2008 Wastewater Revenue Bonds	386,850	137,813	137,813	—
2004 Irrigation System Revenue Bonds	272,550	(3,607)	(3,607)	—
2003 Wastewater Revenue Bonds	1,164,200	1,592,748	1,592,748	—
Total Debt Service	**6,825,246**	**2,462,995**	**2,462,995**	**—**
Trust and Agency Funds				
YakCorps - Agency	658,057	(249,653)	(249,653)	—
Cemetery Trust	12,000	722,490	722,490	—
Total Trust and Agency Funds	**670,057**	**472,837**	**472,837**	**—**
Total City Budget	**$ 248,960,405**	**$ 94,011,512**	**$ 93,146,638**	**$ (864,874)**


CITY OF YAKIMA
INCORPORATED 1886

ORDINANCE NO. 2020-034

AN ORDINANCE adopting a budget for the City of Yakima, Washington, for the year 2021; 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 1st day of October, 2020, a Preliminary Budget Summary for the City of Yakima for the year 2021 was duly filed with the Director of Finance and City Clerk of the City of Yakima and submitted to the Yakima City Council, all in accordance with applicable laws; and

WHEREAS, notice was posted and published for public hearings held on November 2, 2020 and on November 17, 2020. The City Council held its formal public hearing on the budget all in accordance with applicable laws; and

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

BE IT ORDAINED BY THE CITY OF YAKIMA:

Section 1. The budget for the City of Yakima, Washington, for the year 2021 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Annual Budget - 2021," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the year 2021 the aggregate amounts listed on the attached Schedule A for each separate fund of the City. Pursuant to Article II, Section 9 of the City Charter, the City Manager shall prepare and submit to the Council a tentative budget for the fiscal year. Once the Council adopts the annual budget, the Council authorizes the City Manager to adjust appropriations within individual funds at his/her discretion.

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

Section 3. This ordinance is one required to be made by the laws of the State of Washington, and shall be in full force and effect on January 1, 2021, upon its passage and publication as provided by law.

PASSED BY THE CITY COUNCIL, signed and approved this 1st day of December, 2020.

Patricia Byers, Mayor

ATTEST:

Sonya Claar Tee, City Clerk

Publication Date: December 4, 2020
Effective Date: January 1, 2021

City of Yakima
Annual Budget - 2021

Schedule A
SUMMARY OF APPROPRIATIONS BY FUND

Fund/Description	2021 Projected Resources	2021 Budget Appropriation	Percent of Budget
001 General Fund	$ 72,589,134	$ 65,969,591	26.4 %
003 General Fund - Criminal Justice	3,668,409	2,484,161	1.0 %
612 General Fund - Firemen's Relief & Pension	2,715,085	1,176,390	0.5 %
123 Economic Development	31,482	—	— %
124 Community Development	6,089,576	3,975,395	1.6 %
125 Community Relations	1,437,577	731,584	0.3 %
131 Parks & Recreation	6,394,097	5,795,001	2.3 %
141 Streets & Traffic	6,533,202	6,352,464	2.5 %
142 Arterial Street	9,433,462	9,168,008	3.7 %
144 Cemetery	489,350	327,523	0.1 %
150 Emergency Services	1,612,464	1,531,876	0.6 %
151 Public Safety Communications	5,716,455	4,805,795	1.9 %
152 Police Grants	1,634,115	433,459	0.2 %
161 Downtown Yakima Impr District	247,288	184,750	0.1 %
162 Trolley	53,461	15,463	— %
163 Front St Business Improvement Area	5,846	5,100	— %
170 Tourist Promotion (Conv Ctr)	2,263,062	1,750,465	0.7 %
171 Capitol Theatre	541,967	437,212	0.2 %
172 PFD Rev - Convention Center	1,949,442	1,165,162	0.5 %
173 Tourist Promotion Area	580,613	507,440	0.2 %
174 PFD Rev - Capitol Theatre	735,134	635,761	0.3 %
272 PFD Debt Service	1,497,313	1,334,696	0.5 %
281 Misc LTGO Bonds	3,678,888	3,666,950	1.5 %
287 1996 LTGO Bonds	561,485	—	— %
321 C.B.D. Capital Improvement	93,738	34,492	— %
322 Capitol Theatre Construction	262,870	60,000	— %
323 Yakima Revenue Development Area	3,703,069	2,915,687	1.2 %
331 Parks & Recreation Capital	355,457	88,636	— %
332 Fire Capital	524,397	80,000	— %
333 Law & Justice Capital	1,332,661	377,527	0.2 %
342 REET 1	4,632,063	2,088,446	0.8 %
343 REET 2	3,335,522	2,275,739	0.9 %
344 Streets Capital	5,275,784	2,063,376	0.8 %
370 Convention Center Cap Improvement	979,601	272,878	0.1 %
392 Cumulative Reserve - Capital Impr	143,313	—	— %
421 Airport Operating	2,568,795	1,959,671	0.8 %
422 Airport FAA	5,163,612	4,735,521	1.9 %

Fund/Description	2021 Projected Resources	2021 Budget Appropriation	Percent of Budget
441 Stormwater Operating	5,322,603	4,280,045	1.7 %
442 Stormwater Capital	3,644,496	3,554,865	1.4 %
462 Transit Operating	20,353,435	14,214,801	5.7 %
464 Transit Capital	10,360,742	3,034,015	1.2 %
471 Refuse	10,136,620	8,088,867	3.2 %
472 Wastewater Capital - Facilities	4,931,845	507,880	0.2 %
473 Wastewater Operating	30,287,372	25,525,743	10.2 %
474 Water Operating	15,380,681	10,802,614	4.3 %
475 Irrigation Operating	3,121,836	1,907,974	0.8 %
476 Wastewater Capital - Construction	5,323,829	3,288,927	1.3 %
477 Water Capital	7,299,268	5,018,183	2.0 %
478 Wastewater Capital - Projects	5,340,844	851,945	0.3 %
479 Irrigation Capital	19,878,394	6,472,594	2.6 %
488 2008 Wastewater Bond	524,663	386,850	0.2 %
491 2004 Irrigation Bond	268,943	272,550	0.1 %
493 2003 Wastewater Bond	2,756,948	1,164,200	0.5 %
512 Unemployment Comp	521,879	195,171	0.1 %
513 Employee Health Benefit Reserve	18,329,574	13,941,681	5.6 %
514 Workers' Compensation Reserve	2,392,027	2,229,310	0.9 %
515 Risk Management Reserve	7,559,150	5,688,793	2.3 %
516 Wellness/EAP	150,854	66,900	— %
551 Equipment Rental	4,628,971	4,341,761	1.7 %
555 Environmental	425,944	125,507	0.1 %
560 Public Works Administration	1,619,559	1,376,932	0.6 %
581 Utility Services	2,410,894	2,410,894	1.0 %
632 YakCorps	408,404	658,057	0.3 %
710 Cemetery Trust	734,490	12,000	— %
	$ 342,944,054	$ 249,825,278	


CITY OF YAKIMA
INCORPORATED 1886

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 **Final Budget by City Functional Grouping (Transmittal section),** 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

2021 Adopted Budget

Fund/Function Description	Salaries and Wages	Personnel Benefits	Supplies	Prof Services
102 City Management	$ 357,858	$ 100,182	$ 4,000	$ 587,379
109 Indigent Defense	—	—	—	1,050,000
110 City Council	95,100	7,810	5,000	176,876
136 Clean City Program	124,992	61,761	83,356	79,500
140 City Clerk/Records	354,216	118,831	11,400	307,185
160 Human Resources	454,803	173,402	19,500	156,065
170 Legal	1,438,451	455,809	14,000	148,867
180 Municipal Court	1,050,236	368,491	10,500	334,277
210 Planning	497,827	183,029	2,700	113,140
220 Code Administration	1,065,133	448,776	27,000	365,418
221 City Hall Facility	173,301	55,898	27,500	195,761
250 Economic Development	26,542	8,896	2,500	290,049
310 Police	17,974,177	5,987,191	795,100	4,663,597
320 Fire	10,878,277	3,283,402	287,200	1,017,067
350 Information Technology	1,907,864	754,174	493,819	963,208
590 Intergovernmental	—	—	—	170,288
600 Interfund Distribution	—	—	—	—
612 Financial Services	1,189,811	430,416	18,000	1,030,828
612 Firemen's Relief & Pension	—	582,150	—	594,240
681 Police Pension	—	421,257	—	450,940
653 Parking	95,584	45,417	4,400	26,700
670 Purchasing	306,860	116,074	6,650	17,725
700 Engineering	625,573	243,498	12,400	65,866
General Fund Total	38,616,605	13,846,464	1,825,025	12,804,976
131 Parks & Recreation	2,377,820	840,182	503,500	1,829,499
141 Street & Traffic	2,238,080	946,284	684,600	1,882,921
General Government Total	43,232,505	15,632,930	3,013,125	16,517,396
123 Economic Development Fund	—	—	—	—
124 Neighborhood Development	422,759	164,572	11,700	3,376,364
125 Community Relations	393,614	148,123	40,720	134,561
142 Arterial Street Capital	—	—	—	106,405
144 Cemetery	157,501	66,991	31,000	72,032
150 Emergency Service	926,524	281,524	72,000	76,828
151 Public Safety Communications	2,601,189	1,129,046	56,600	860,098
152 Police Grants	250,436	40,706	19,000	123,318
161 Downtown Yakima Business Impr District	—	—	5,000	179,750
162 Trolley	—	—	—	15,463
163 Front Street Business Improvement Area	—	—	—	5,100
170 Convention Center	—	—	75,000	1,675,465
171 Capitol Theatre	—	—	30,400	406,812
172 Public Facilities District - Convention Center	—	—	—	15,162
173 Tourist Promotion Area	—	—	—	507,440

EXPENDITURES BY FUND AND CATEGORY

2021 Adopted Budget

Fund/Function Description	Capital Outlay	Debt Service	Interfund /Transfers	Total
102 City Management	$ —	$ —	$ —	$ 1,049,419
109 Indigent Defense	—	—	—	1,050,000
110 City Council	—	—	—	284,786
136 Clean City Program	—	—	—	349,609
140 City Clerk/Records	—	—	—	791,632
160 Human Resources	—	—	—	803,769
170 Legal	—	—	—	2,057,127
180 Municipal Court	—	—	—	1,763,503
210 Planning	—	—	—	796,695
220 Code Administration	—	—	5,000	1,911,326
221 City Hall Facility	—	—	3,000	455,460
250 Economic Development	—	14,158	—	342,145
310 Police	—	—	—	29,420,066
320 Fire	—	192,382	—	15,658,328
350 Information Technology	100,000	—	—	4,219,064
590 Intergovernmental	—	—	—	170,288
600 Interfund Distribution	—	—	2,212,053	2,212,053
612 Financial Services	—	—	—	2,669,055
612 Firemen's Relief & Pension	—	—	—	872,197
681 Police Pension	—	—	—	1,176,390
653 Parking	—	—	2,500	174,601
670 Purchasing	—	—	—	447,309
700 Engineering	—	—	7,980	955,317
General Fund Total	100,000	206,540	2,230,533	69,630,139
131 Parks & Recreation	—	—	244,000	5,795,001
141 Street & Traffic	—	240,579	360,000	6,352,464
General Government Total	100,000	447,119	2,834,533	81,777,604
123 Economic Development Fund	—	—	—	—
124 Neighborhood Development	—	—	—	3,975,395
125 Community Relations	12,000	—	2,565	731,584
142 Arterial Street Capital	8,834,516	227,087	—	9,168,008
144 Cemetery	—	—	—	327,523
150 Emergency Service	—	—	175,000	1,531,876
151 Public Safety Communications	39,000	119,863	—	4,805,795
152 Police Grants	—	—	—	433,459
161 Downtown Yakima Business Impr District	—	—	—	184,750
162 Trolley	—	—	—	15,463
163 Front Street Business Improvement Area	—	—	—	5,100
170 Convention Center	—	—	—	1,750,465
171 Capitol Theatre	—	—	—	437,212
172 Public Facilities District - Convention Center	—	—	1,150,000	1,165,162
173 Tourist Promotion Area	—	—	—	507,440

EXPENDITURES BY FUND AND CATEGORY

2021 Adopted Budget

Fund/Function Description	Salaries and Wages	Personnel Benefits	Supplies	Prof Services
174 Public Facilities District - Capitol Theatre	—	—	—	14,161
272 Public Facilities District - Debt Service	—	—	—	—
281 Miscellaneous LTGO Bonds	—	—	—	—
321 Central Business District Capital Improvement	—	—	—	34,492
322 Capitol Theatre Capital	—	—	—	—
323 Yakima Revenue Development Area	—	—	—	5,697
331 Parks & Recreation Capital	—	—	—	57,631
332 Fire Capital	—	—	30,000	50,000
333 Law & Justice Capital	—	—	265,000	37,527
342 Real Estate Excise Tax 1	—	—	—	1,517
343 Real Estate Excise Tax 2	—	—	350,000	6,270
344 Street Capital	—	—	—	300,576
370 Convention Center Capital	—	—	35,000	237,878
421 Airport Operating	712,987	269,168	95,500	777,016
422 Airport FAA	—	—	—	14,631
441 Stormwater Operating	894,832	381,140	72,000	1,639,073
442 Stormwater Capital	—	—	—	154,865
462 Transit Operating	3,360,214	1,700,760	746,050	8,407,776
464 Transit Capital	—	—	—	2,399
471 Refuse	1,476,790	655,522	392,232	4,834,323
472 Wastewater Capital Facilities	—	—	—	507,880
473 Wastewater Operating	4,762,619	1,909,301	1,183,350	10,112,525
474 Water Operating	2,243,730	923,457	536,100	4,998,992
475 Irrigation Operating	577,171	247,580	95,600	932,624
476 Wastewater Capital Construction	—	—	—	298,427
477 Water Capital	—	—	—	45,183
478 Wastewater Capital Projects	—	—	—	601,945
479 Irrigation Capital	—	—	—	44
488 2008 Wastewater Revenue Bonds	—	—	—	—
491 2004 Irrigation System Revenue Bonds	—	—	—	—
493 2012 Wastewater Revenue Bonds	—	—	—	—
512 Unemployment Compensation Reserve	59,923	122,448	—	12,800
513 Employees Health Benefit Reserve	149,137	12,323,098	7,000	1,462,446
514 Workers' Compensation Reserve	141,828	1,707,250	6,800	373,432
515 Risk Management Reserve	559,997	347,645	7,500	4,773,650
516 Wellness / Employee Assistance Program	—	—	6,900	60,000
551 Equipment Rental / Reserve	935,639	404,242	155,000	585,015
555 Environmental	—	—	500	125,007
560 Public Works Administration	517,704	212,389	46,700	535,140
581 Utility Services	967,203	372,896	10,250	924,046
632 YakCorps Agency	—	—	—	658,057
710 Cemetery Trust	—	—	—	—
Total City Budget	$ 65,344,301	$ 39,040,785	$ 7,396,027	$ 67,655,239

EXPENDITURES BY FUND AND CATEGORY

2021 Adopted Budget

Fund/Function Description	Capital Outlay	Debt Service	Interfund /Transfers	Total
174 Public Facilities District - Capitol Theatre	—	—	621,600	635,761
272 Public Facilities District - Debt Service	—	1,334,696	—	1,334,696
281 Miscellaneous LTGO Bonds	—	3,666,950	—	3,666,950
321 Central Business District Capital Improvement	—	—	—	34,492
322 Capitol Theatre Capital	60,000	—	—	60,000
323 Yakima Revenue Development Area	2,505,000	33,000	371,990	2,915,687
331 Parks & Recreation Capital	31,005	—	—	88,636
332 Fire Capital	—	—	—	80,000
333 Law & Justice Capital	75,000	—	—	377,527
342 Real Estate Excise Tax 1	1,382,500	84,448	619,981	2,088,446
343 Real Estate Excise Tax 2	1,415,000	171,704	332,765	2,275,739
344 Street Capital	1,700,000	—	62,800	2,063,376
370 Convention Center Capital	—	—	—	272,878
421 Airport Operating	105,000	—	—	1,959,671
422 Airport FAA	4,720,890	—	—	4,735,521
441 Stormwater Operating	15,000	—	1,278,000	4,280,045
442 Stormwater Capital	3,400,000	—	—	3,554,865
462 Transit Operating	—	—	—	14,214,801
464 Transit Capital	3,031,616	—	—	3,034,015
471 Refuse	—	—	730,000	8,088,867
472 Wastewater Capital Facilities	—	—	—	507,880
473 Wastewater Operating	175,000	769,969	6,612,979	25,525,743
474 Water Operating	238,000	896,214	966,121	10,802,614
475 Irrigation Operating	—	—	55,000	1,907,974
476 Wastewater Capital Construction	2,990,500	—	—	3,288,927
477 Water Capital	4,973,000	—	—	5,018,183
478 Wastewater Capital Projects	250,000	—	—	851,945
479 Irrigation Capital	6,200,000	—	272,550	6,472,594
488 2008 Wastewater Revenue Bonds	—	386,850	—	386,850
491 2004 Irrigation System Revenue Bonds	—	272,550	—	272,550
493 2012 Wastewater Revenue Bonds	—	1,164,200	—	1,164,200
512 Unemployment Compensation Reserve	—	—	—	195,171
513 Employees Health Benefit Reserve	—	—	—	13,941,681
514 Workers' Compensation Reserve	—	—	—	2,229,310
515 Risk Management Reserve	—	—	—	5,688,793
516 Wellness / Employee Assistance Program	—	—	—	66,900
551 Equipment Rental / Reserve	2,250,000	—	11,866	4,341,761
555 Environmental	—	—	—	125,507
560 Public Works Administration	50,000	—	15,000	1,376,932
581 Utility Services	132,000	—	4,500	2,410,894
632 YakCorps Agency	—	—	—	658,057
710 Cemetery Trust	—	—	12,000	12,000
Total City Budget	$44,685,027	$9,574,649	$16,129,250	$249,825,279

REVENUES BY CATEGORY

2021 Adopted Budget

		General Fund	Other Funds	Total Revenue
310	Taxes			
311	General Property Taxes	$ 9,129,830	$ 12,785,246	$ 21,915,076
313	Retail Sales and Taxes	23,410,000	9,771,730	33,181,730
314	Utility Taxes	9,355,722	—	9,355,722
316	Business Taxes	10,559,013	723,083	11,282,096
317	Excise Taxes	1,073,000	4,471,000	5,544,000
318	Other Operating Assessments	—	500,000	500,000
	Total	53,527,565	28,251,059	81,778,624
320	Licenses and Permits			
321	Business Licenses and Permits	683,500	—	683,500
322	Non-business Licenses and Permit	1,205,200	1,427,472	2,632,672
	Total	1,888,700	1,427,472	3,316,172
330	Intergovernmental Revenues			
331	Federal Grants - Direct	12,500	12,577,373	12,589,873
332	Federal Entitlements	—	100,000	100,000
333	Federal Grants - Indirect	549,500	330,000	879,500
334	State Grants	106,500	19,292,006	19,398,506
336	In Lieu and Impact Payments	2,415,416	1,963,330	4,378,746
337	Grants from Local Units	35,918	1,000,000	1,035,918
338	Intergovernmental Revenues	853,382	5,359,844	6,213,226
	Total	3,973,216	40,622,553	44,595,769
340	Charges for Services			
341	General Government	527,300	386,700	914,000
342	Security of Persons and Property	2,472,689	131,985	2,604,674
343	Physical Environment	48,000	44,682,133	44,730,133
344	Transportation	—	1,170,490	1,170,490
345	Economic Environment	648,000	20,600	668,600
347	Culture and Recreation	—	851,950	851,950
348	Internal Service Fund Sales and Services	—	2,409,127	2,409,127
349	Other Interfund/Department Charges	3,442,262	2,910,894	6,353,156
	Total	7,138,251	52,563,879	59,702,130

REVENUES BY CATEGORY

2021 Adopted Budget

		General Fund	Other Funds	Total Revenue
350	Fines and Forfeits			
353	Traffic Infraction Penalties	1,533,000	—	1,533,000
354	Parking Infraction Penalties	35,300	—	35,300
355	Criminal Traffic Misdemeanors	141,000	—	141,000
356	Criminal Non-traffic Penalties	39,000	—	39,000
357	Criminal Cost Recoupment	114,500	—	114,500
359	Non-court Fines Forfeitures	—	100,000	100,000
	Total	1,862,800	100,000	1,962,800
360	Miscellaneous Revenues			
361	Interest Earnings	1,199,900	53,442	1,253,342
362	Rents and Royalties	24,200	1,610,315	1,634,515
363	Penalty and Interest Assessments	—	60,000	60,000
365	Internal Service Fund	—	7,529,091	7,529,091
366	Trust and Other Interfund/Dept	—	14,113,345	14,113,345
367	Contributions - Private Source	500	7,300	7,800
368	Assessment Revenue	—	4,420,082	4,420,082
369	Other Miscellaneous Revenue	49,200	2,481,999	2,531,199
	Total	1,273,800	30,275,574	31,549,374
370	Proprietary/ Trust Gains (losses) & Other Income			
374	Prop Cap Contributions (Fed/St/Local)	—	95,000	95,000
379	Capital Contributions-Others	—	1,128,177	1,128,177
	Total	—	1,223,177	1,223,177
390	Other Financing Sources			
391	Proceeds of General L/T Debt	—	10,240,000	10,240,000
395	Proceeds of General Fixed Assets	—	173,500	173,500
397	Transfers - In	—	14,334,858	14,334,858
398	Insurance Recoveries	—	84,000	84,000
	Total	—	24,832,358	24,832,358
Total Estimated Revenue		69,664,332	179,296,072	248,960,404
Estimated Beginning Fund Balance (Reserve)		9,308,296	84,689,287	93,997,583
Total Estimated Resources		$ 78,972,628	$ 263,985,359	$ 342,957,987

EXPENDITURES BY CATEGORY

2021 Adopted Budget

			General Fund	Other Funds	Total Expenditure
100	Salaries and Wages				
	11	Salaries and Wages	$ 35,537,610	$ 24,610,938	$ 60,148,548
	12	Overtime	1,751,150	1,017,960	2,769,110
	13	Special Pay/Shift Differential	890,685	544,874	1,435,559
	14	Retirement/Termination Cashout	437,160	553,925	991,085
		Total	38,616,605	26,727,697	65,344,302
200	Personnel Benefits				
	21	Social Security	1,284,259	1,806,151	3,090,410
	22	Retirement	2,873,007	3,139,895	6,012,902
	23	Industrial Insurance	1,107,648	2,257,600	3,365,248
	24	Life Insurance	120,771	96,864	217,635
	25	Medical Insurance	6,466,238	16,357,439	22,823,677
	26	Dental Insurance	481,444	1,216,949	1,698,393
	27	Unemployment Compensation	175,188	235,975	411,163
	28	Miscellaneous (i.e. uniforms)	334,500	83,448	417,948
	29	Pensions and Death Benefits	1,003,407	—	1,003,407
		Total	13,846,462	25,194,321	39,040,783
300	Supplies				
	31	Office and Operating Supplies	691,800	3,382,919	4,074,719
	32	Fuel Consumed	419,350	1,157,389	1,576,739
	34	Items Purchased for Resale or Inventory	—	86,000	86,000
	35	Small Tools and Equipment	713,875	944,694	1,658,569
		Total	1,825,025	5,571,002	7,396,027
400	Other Services and Charges				
	41	Professional Services	7,461,202	21,398,141	28,859,343
	42	Communications	417,468	435,012	852,480
	43	Transportation/Training	205,055	135,972	341,027
	44	Taxes and Assessments	100	10,580,799	10,580,899
	45	Operating Rentals & Leases	90,021	884,318	974,339
	46	Insurance	—	2,645,172	2,645,172
	47	Public Utility Services	435,026	5,444,964	5,879,990
	48	Repairs and Maintenance	1,264,182	7,729,343	8,993,525
	49	Miscellaneous	2,931,923	5,596,542	8,528,465
		Total	12,804,977	54,850,263	67,655,240

EXPENDITURES BY CATEGORY

2021 Adopted Budget

			General Fund	Other Funds	Total Expenditure
600	Capital Outlays				
	62	Buildings	—	25,000	25,000
	63	Improvements Other Than Buildings	—	4,143,505	4,143,505
	64	Machinery and Equipment	100,000	7,022,616	7,122,616
	65	Construction Projects	—	33,393,906	33,393,906
		Total	100,000	44,585,027	44,685,027
700	Debt Service - Principal				
	71	Debt Service-G.O. Bonds-Principal	—	3,229,081	3,229,081
	72	Debt Service-Revenue Bonds-Principal	—	1,530,000	1,530,000
	73	Debt Service-Capital Lease-Principal	154,508	147,143	301,651
	74	Intergovernmental Loans	12,487	1,951,746	1,964,233
	75	Debt Service-LID Assessment-Principal	—	75,000	75,000
		Total	166,995	6,932,970	7,099,965
800	Debt Service - Interest				
	82	Debt Service-Interest-Interfund Debt	—	77,863	77,863
	83	Debt Service-External LTD Interest	39,545	2,357,278	2,396,823
		Total	39,545	2,435,141	2,474,686
Transfers Out					
	0055	Transfers - Out	2,212,053	12,122,805	14,334,858
	0092	Vehicle Replacement	18,480	1,775,912	1,794,392
		Total	2,230,533	13,898,717	16,129,250
Total Expenditures			$ 69,630,142	$ 180,195,138	$ 249,825,280


CITY OF YAKIMA
INCORPORATED 1886

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 projected. Finance staff begins tracking and forecasting 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
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 2021 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)

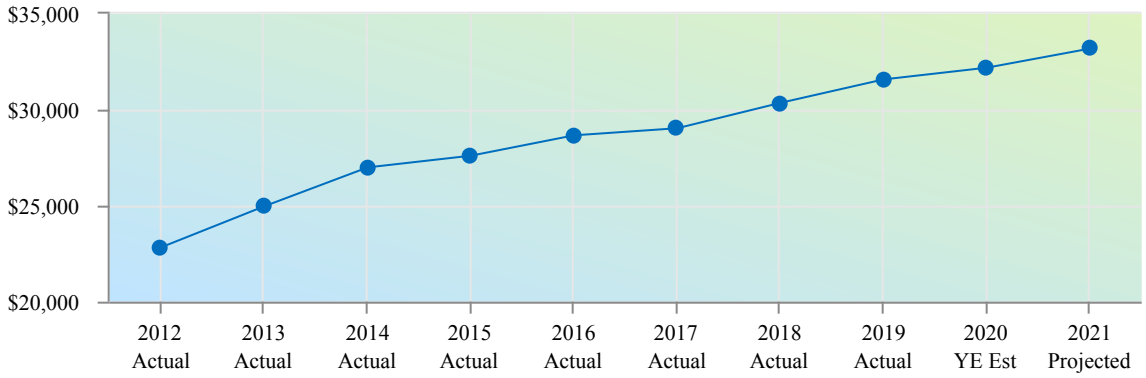
- ***General Sales Tax -*** Of the 8.3% sales and use tax collected within the City, the City of Yakima receives only 0.85% (or about 10.2% of the total) in general Sales Tax revenue. The General Government Funds receive the full amount of the City's share of general sales tax revenues. (Note: the City 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 .25% 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 33.6% of all General Fund revenue, and 12.9% of total government revenue in the 2021 budget.

SALES TAX
(Shown in Thousands)

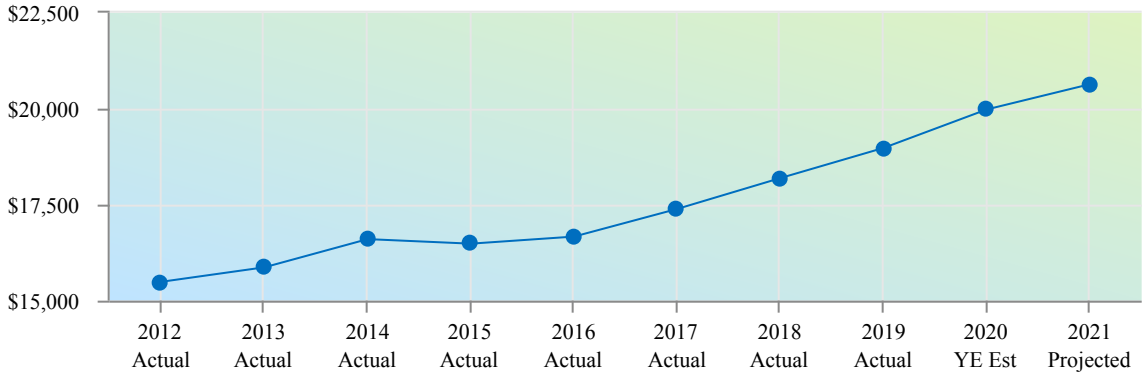


Sales Tax	$ 22,833	$ 24,972	$ 26,993	$ 27,603	$ 28,664	$ 29,033	$ 30,356	$ 31,576	$ 32,187	$ 33,182

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 28.6% of 2021 projected revenue and 8.3% of total government revenue.

UTILITY AND FRANCHISE TAXES
(Shown in Thousands)

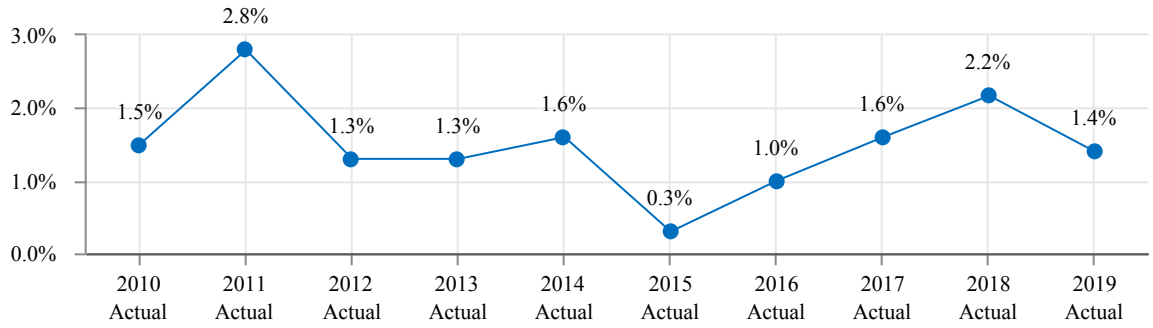


Utility/Franchise	$ 15,491	$ 15,869	$ 16,603	$ 16,485	$ 16,669	$ 17,390	$ 18,194	$ 18,979	$ 19,981	$ 20,638

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.

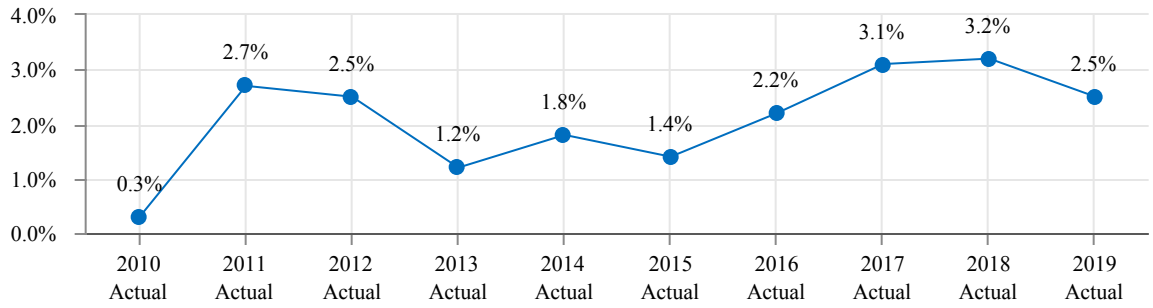
HISTORICAL IMPLICIT PRICE DEFLATOR (MRSC)



State limit property tax levy statutes limit the change in the dollars levied (1% would generate about $198,000 for 2021) - 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.

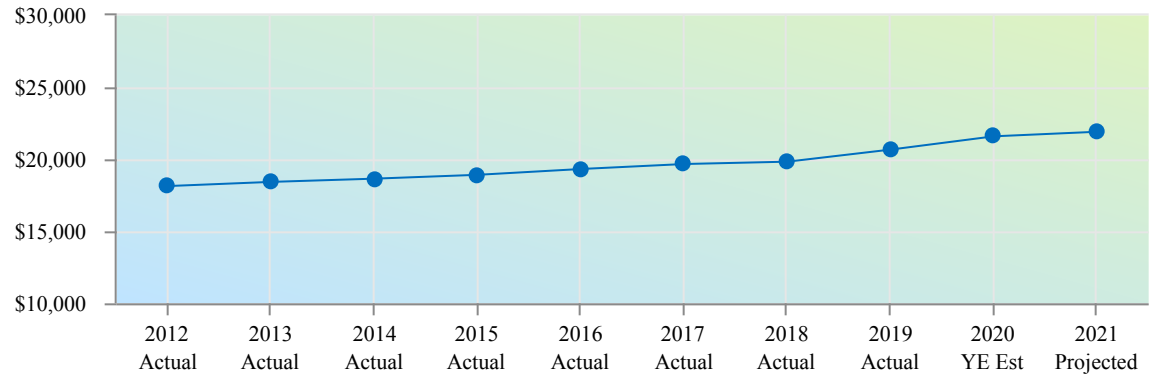
Since most consumer activity (i.e., wages, equipment, etc.) is more closely tied to the Consumer Price Index (CPI), and the CPI is greater than 1% in almost all years (see chart below), the future effect of 1% or less growth in Property Tax is slowly reducing the percentage of revenue the City receives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

HISTORICAL SEATTLE CPI-U (MRSC)



Property tax provides 13.1% of all General Fund revenue, and 8.8% of total government revenue in the 2021 budget.

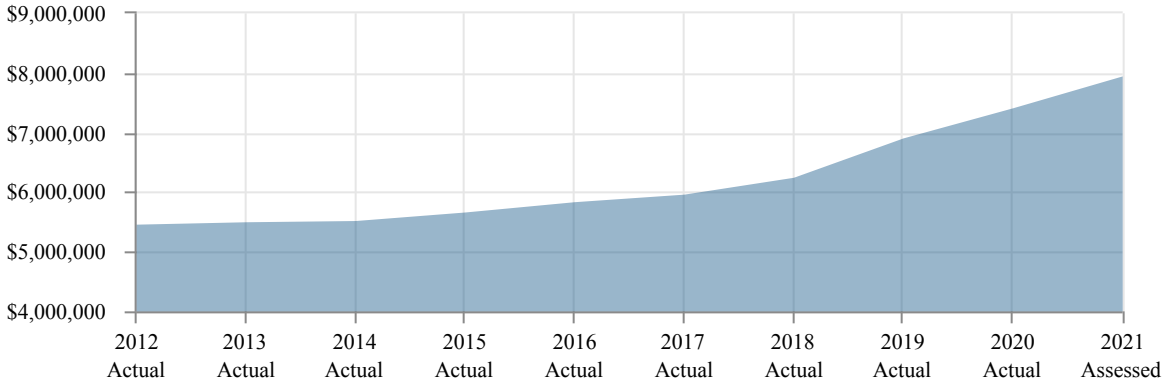
PROPERTY TAX
(Shown in Thousands)



Property Tax	$ 18,145	$ 18,434	$ 18,659	$ 18,926	$ 19,329	$ 19,675	$ 19,838	$ 20,678	$ 21,598	$ 21,915

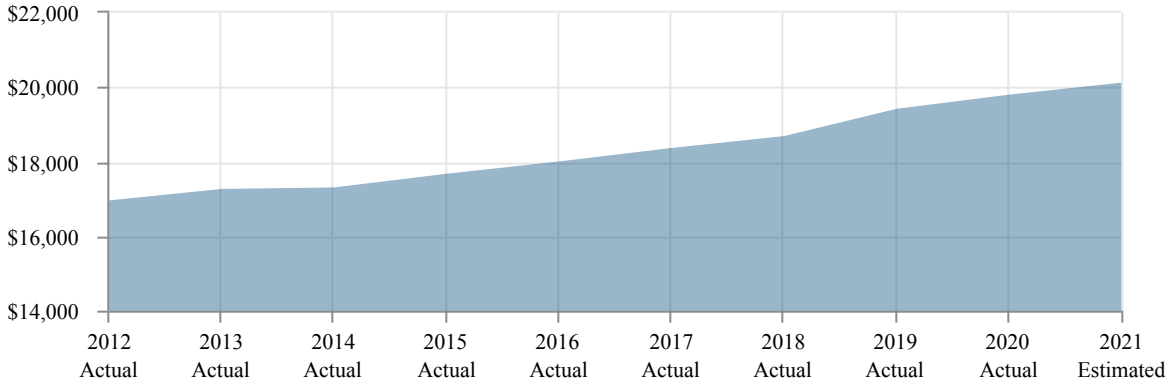
Property Tax revenue is a primary funding source for the City. Washington's "budget-based" property tax structure is complicated. The City establishes the dollar amount levy, subject to several restrictions. The County Assessor calculates the levy rate based on total assessed valuation. The following 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 an actual assessed value of the true and fair value (market value).

PROPERTY VALUES
(Shown in Thousands)



The following chart is a historical trend of the total dollar amount levy in past years, as well as the current 2021 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 mathematically relationship between the valuation and the levy amount.

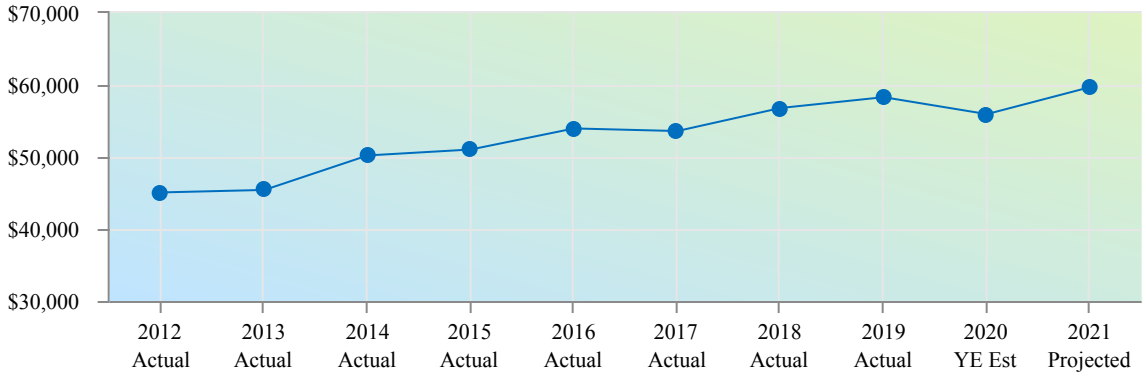
ORIGINAL LEVY AMOUNTS - PROPERTY TAX
(Shown in Thousands)



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 10.2% of all General Fund revenue, and is the top revenue for total government in the 2021 budget at 24.0%. of total revenue.

CHARGES FOR SERVICES
(Shown in Thousands)

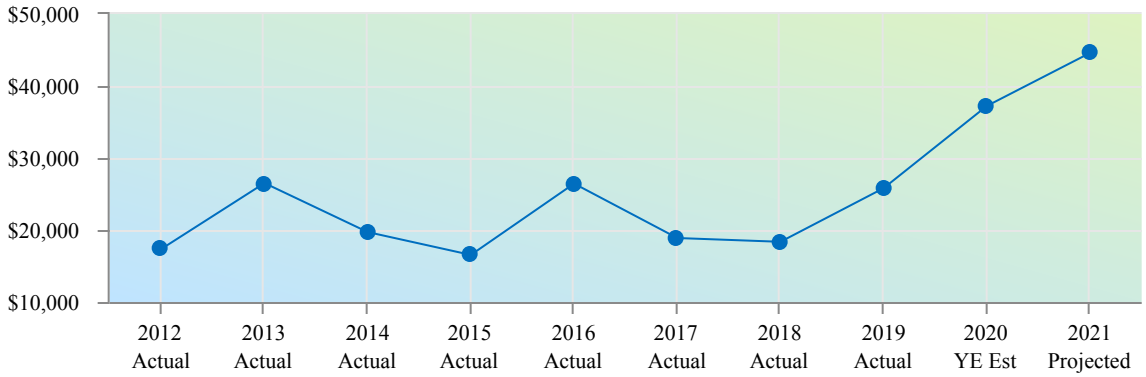


Charges f/Services	$ 45,080	$ 45,426	$ 50,218	$ 51,043	$ 53,968	$ 53,606	$ 56,805	$ 58,308	$ 55,956	$ 59,702

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 major capital projects paid for by grants.

Intergovernmental revenue accounts for 5.7% of General Fund revenue, and 17.9% of total government revenue in the 2021 Projected Budget.

INTERGOVERNMENTAL REVENUE
(Shown in Thousands)



Intergovernmental	$ 17,362	$ 26,517	$ 19,713	$ 16,539	$ 26,446	$ 18,887	$ 18,361	$ 25,814	$ 37,232	$ 44,596

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.

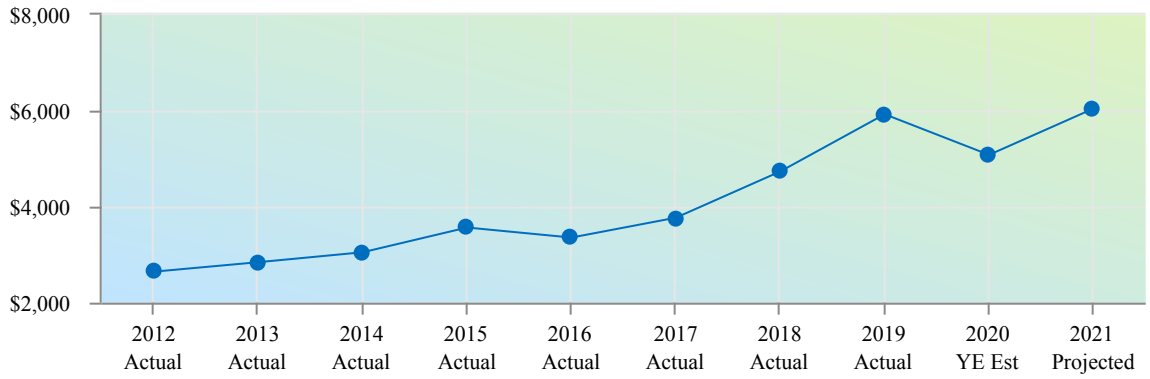
Real Estate Excise Taxes (REET) depend on the volume and value of real estate sales, and therefore fluctuate with economic cycles. REET is a restricted funding source that has two components which may be only used for statutorily-defined purposes, primarily capital facilities and authorized transportation,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

As the chart below illustrates, 2020 several Revenues were impacted by the economic effects of the COVID-19 event. 2021 revenues have been projected at roughly 2019 levels, forecasting a cautious recovery. Revenues that saw significant dips in 2020 were Gambling Tax, Building Permit revenues, and Fire Inspection Fees. The 2020 Budget is forecasted level with actual 2019 is based on late-2020 actual monthly receipts indicating a return to prior-year levels.

Other taxes provide 1.5% of all General Fund revenue, and 11.5% of total government revenue in the 2021 budget.

OTHER TAXES AND ASSESSMENTS
(Shown in Thousands)

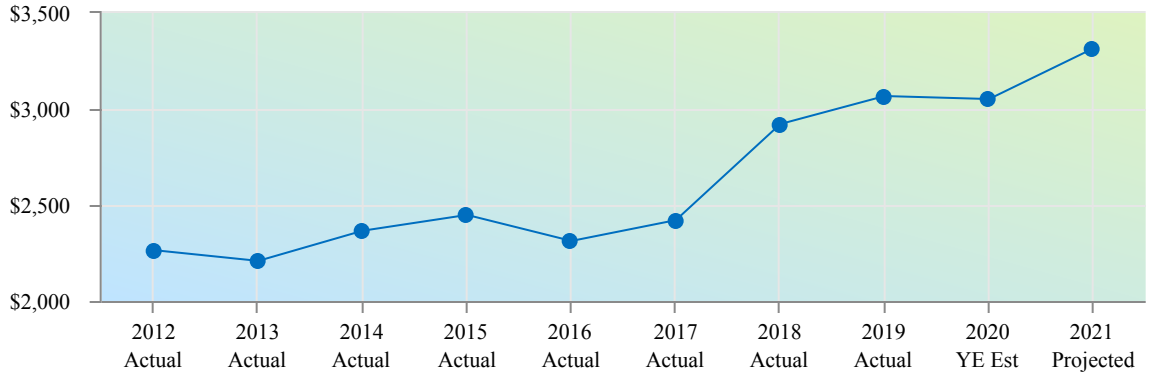


Other Tax/Assess	$ 2,646	$ 2,843	$ 3,050	$ 3,566	$ 3,357	$ 3,770	$ 4,734	$ 5,926	$ 5,080	$ 6,044

Licenses and Permits
This category includes business licenses, building permits, dog licenses, gambling taxes and wastewater pretreatment and permits.

Other Taxes revenue accounts for 2.7% of General Fund revenue, and 1.3% of total government revenue in the 2021 Projected Budget.

LICENSES AND PERMITS
(Shown in Thousands)



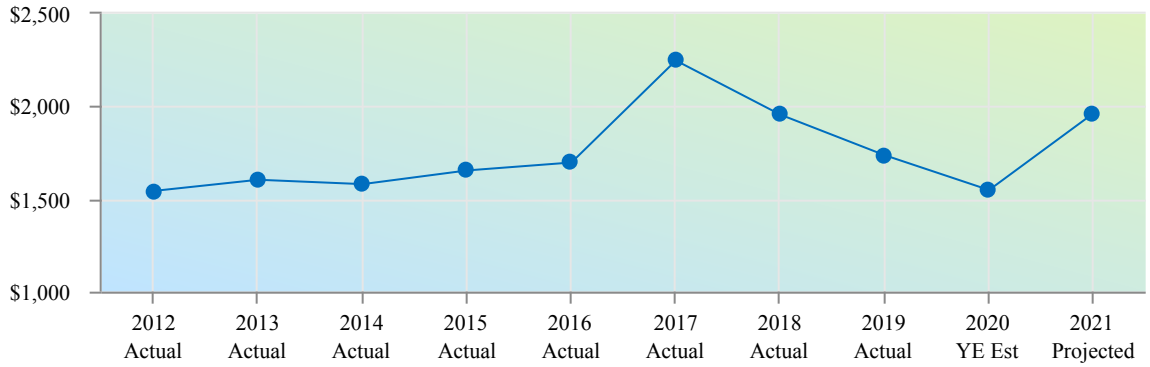
Licenses & Permits	$ 2,265	$ 2,209	$ 2,366	$ 2,448	$ 2,313	$ 2,421	$ 2,922	$ 3,068	$ 3,052	$ 3,316

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 2.7% of all General Fund revenue, and 0.8% of total government revenue in the 2021 budget.

FINES & FORFEITURES
(Shown in Thousands)

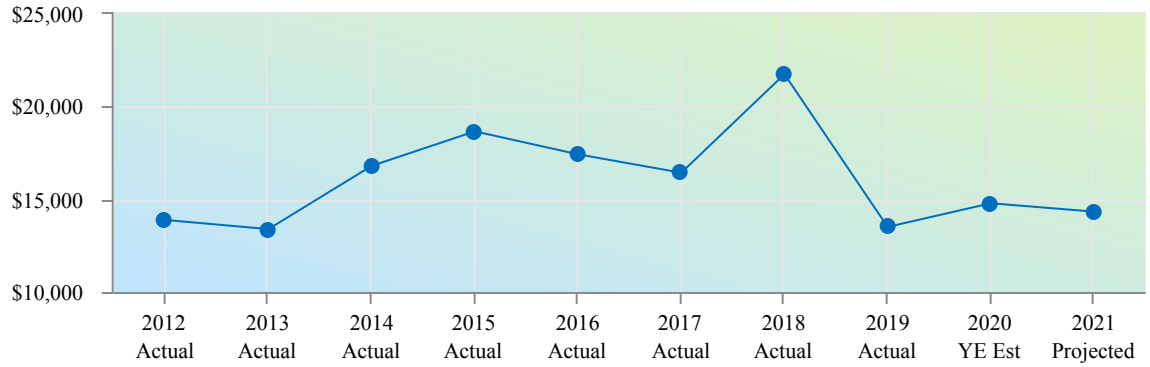


Fines & Forfeitures	$ 1,544	$ 1,604	$ 1,580	$ 1,654	$ 1,697	$ 2,247	$ 1,955	$ 1,736	$ 1,548	$ 1,963

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
(Shown in Thousands)

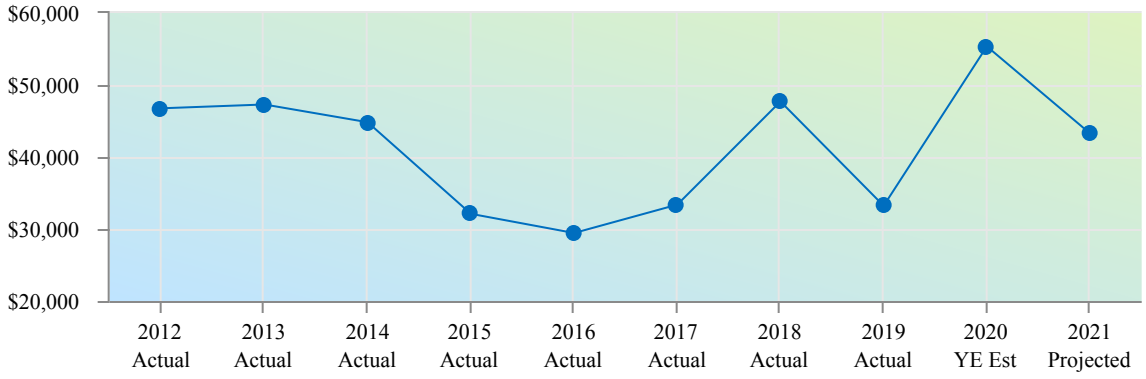


Transfers	$ 13,888	$ 13,394	$ 16,805	$ 18,668	$ 17,429	$ 16,436	$ 21,753	$ 13,512	$ 14,789	$ 14,335

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 1.8% of General Fund revenue, and 17.4% of total government revenue in the 2021 Projected Budget.

MISCELLANEOUS REVENUE
(Shown in Thousands)



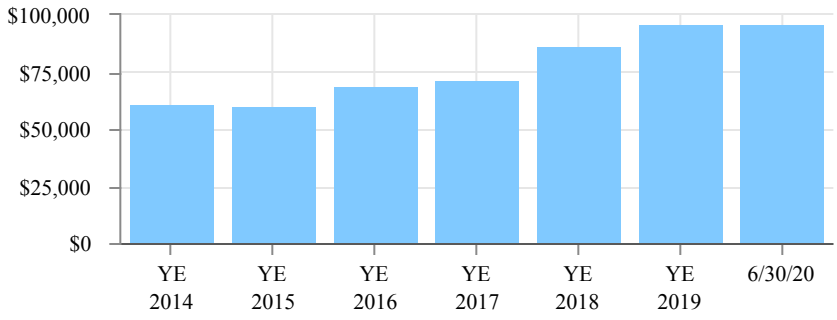
Miscellaneous	$ 46,763	$ 47,295	$ 44,829	$ 32,109	$ 29,443	$ 33,381	$ 47,712	$ 33,226	$ 55,361	$ 43,270

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, reached $106.0 million at September 30, 2020. 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, 2020 cash levels have consistently improved over prior year. Rates, however, turned down significantly during 2020 and are projected to remain low, below 1%, during 2021.

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
(Shown in Thousands)

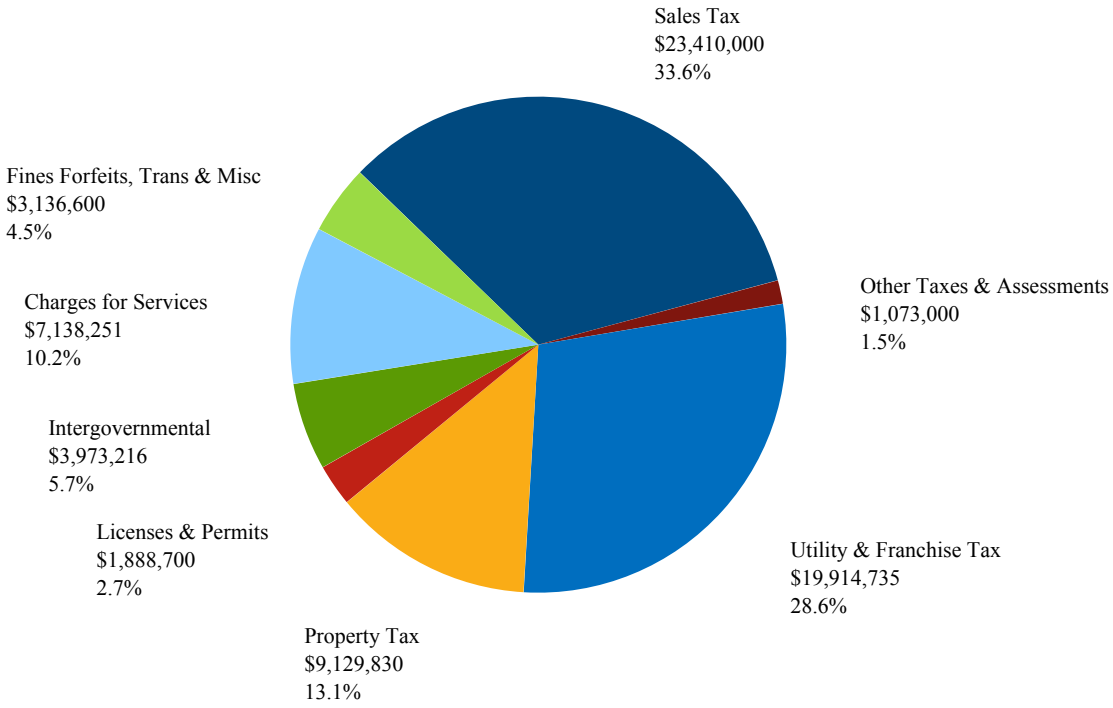


REVENUE TRENDS - OVERVIEW
Total City of Yakima revenue decreased by about $9.8 million or 4.4% from 2018 to 2019. For 2020, the year-end estimate of $246.8 million shows a growth of $24.2 million or 10.8% - mainly due to the bond proceeds for the Convention Center expansion. The other major project, the mill site, as with all capital expenditures, will be rolled forward into 2021 if not completed in 2020. The current projected revenue for 2021 is $249.0 million, a $2.2 million or 0.9% decrease from the year-end estimate.

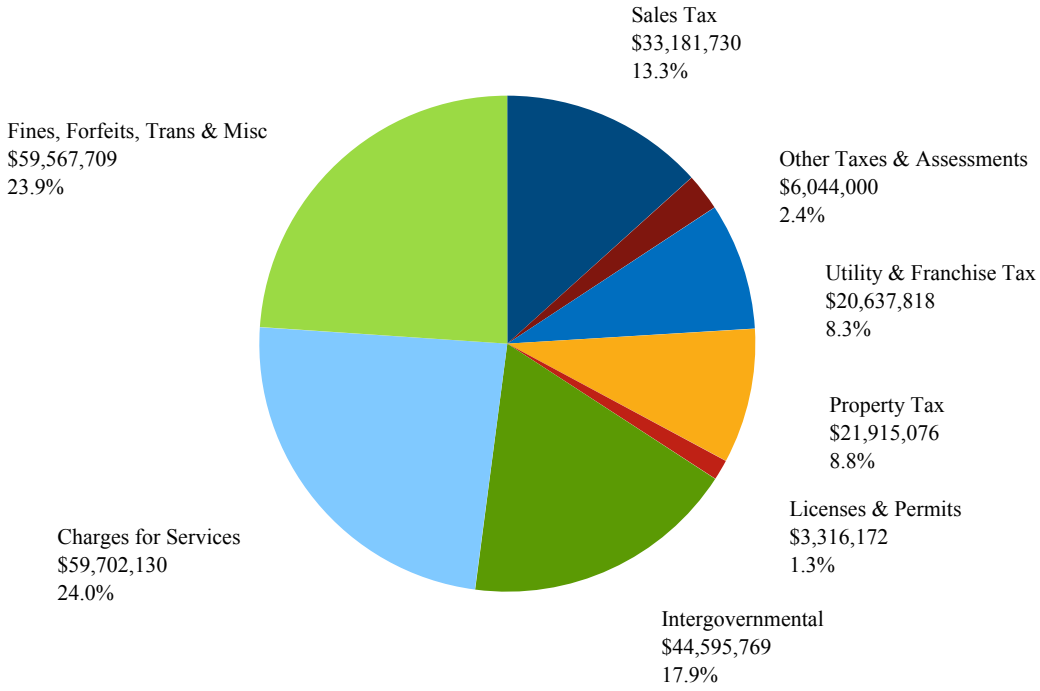
BUDGET BY SOURCE

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

2021 GENERAL FUND REVENUE BUDGET BY SOURCE



2021 CITYWIDE REVENUE BUDGET BY SOURCE




CITY OF YAKIMA
INCORPORATED 1886

CAPITAL BUDGET SUMMARY

The forecast for 2021 through 2025 for all Capital Funds, its Capital Improvement Program (CIP) information, was presented in the 2021 Capital Budget document, during the budget process, providing a means through which the City Council could take a comprehensive planned and programmed approach to utilizing the City's financial resources in the most responsive and efficient manner to meet service and facility needs. This process will help to encourages long-range decision-making, assure the continuity of Council goals and objectives and identify the impacts in future years of decisions made currently. Following is a city-wide summary of capital expenditure plans by department, along with a summary for each fund for 2021. The following pages provide project-specific detail within each capital fund.

CAPITAL FUNDS - EXPENDITURES

Capital Fund	Fund	2019 Actual	2020 YE Est	2021 Projected	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
Arterial Streets	142	$ 6,547,686	$ 2,238,791	$ 9,168,440	$ 8,638,650	$ 1,621,992	$ 5,608,002	$ 1,445,102
Central Bus Dist	321	—	10,000	34,492	34,492	34,492	34,492	34,492
Capitol Theatre	322	8,070	61,247	60,000	60,000	60,000	60,000	60,000
Yak Rev Dev Area	323	1,663,459	12,293,161	2,915,687	12,377,537	11,377,537	1,377,537	1,377,537
Parks & Recreation	331	3,752,945	1,213,229	558,636	463,636	303,636	348,636	363,636
Fire	332	77,498	285,664	320,000	880,000	880,000	880,000	880,000
Law & Justice	333	348,572	448,600	332,527	1,377,527	1,377,527	1,377,527	1,377,527
REET 1	342	1,256,519	901,986	2,086,220	3,247,361	1,985,629	1,855,629	2,916,629
REET 2	343	775,320	839,072	2,277,329	2,226,172	2,098,358	2,101,103	1,903,883
Streets	344	464,012	562,797	2,063,376	1,663,376	1,663,376	1,663,376	1,663,376
Convention Center	370	1,102,646	12,874,910	272,878	702,878	277,878	227,878	282,878
Cumulative Reserve	392	30,080	417,960	30,000	30,000	30,000	25,000	25,000
Airport	422	3,385,969	2,274,177	4,735,521	2,914,631	1,014,631	1,014,631	1,014,631
Stormwater	442	2,382,288	3,036,212	3,554,865	1,204,865	954,865	954,865	954,865
Transit	464	646,480	141,918	3,034,015	2,016,331	1,636,660	1,356,003	1,660,359
Wastewater	472/6/8	3,462,974	7,783,827	4,648,753	7,898,753	6,398,753	4,648,753	10,648,753
Water	477	1,439,136	604,375	5,018,183	1,396,000	221,000	1,121,000	3,371,000
Irrigation	479	916,992	1,594,120	6,472,594	6,422,194	6,426,644	6,420,794	274,944
Equipment Rental	552	2,737,695	3,246,082	2,300,000	2,000,000	2,030,000	2,060,450	2,091,357
Environmental	555	266,445	576,060	125,507	126,737	127,979	129,233	130,500
Public Works	560	1,154,038	1,641,121	1,414,932	1,365,332	1,377,857	1,390,506	1,403,282
Total Expenditures		$ 32,418,824	$ 53,045,309	$ 51,423,955	$ 57,046,472	$ 41,898,814	$ 34,655,415	$ 33,879,751

ARTERIAL STREETS (AT) - FUND 142

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 second major source of revenue is from grant reimbursements. The amount and time of receipt is dependent on project approval and construction progress of each individual project, as the majority of grants are paid as a reimbursement of expenses. Generally, eligible expenditures are only reimbursed if they occur after a grant award date, consequently, grants must be applied for and awarded before major work can commence.

As documented work is completed on each phase of a project (using City funds), Finance follows-up with a reimbursement request, and when received, these funds are then placed back into the Arterial Street Fund for future use on other projects.

Many grants have a requirement for local funding, also termed matching funds, which require that the City pay a percentage or dollar amount of the total project from their funds. Local funding can include just about any project related expense incurred by the City/County, including time spent by consultants, City/County engineers, street personnel, equipment, etc. These charges must be documented as required for reimbursement.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Estimate	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Transportation Impr Board (TIB) grant	$ 25,532	$ 500,000	$ —	$ —	$ —	$ —
Federal Highway Administration	156,326	80,000	—	—	—	—
Dept of Transportation	641,368	4,074,389	—	—	—	—
SIED Loan - Spring Creek	786,000	1,000,000	—	—	—	—
SIED Grant - Spring Creek	—	1,000,000	—	—	—	—
Gas Tax/Transfers/Interest	616,205	591,800	594,759	597,733	600,722	603,726
Total Revenue Forecast	$ 2,225,431	$ 7,246,189	$ 594,759	$ 597,733	$ 600,722	$ 603,726
Debt Service Expenditures						
21st Ave & Airport Lane (SIED)	$ 58,090	$ 58,090	$ 58,090	$ 58,090	$ —	$ —
SOZO Spring Creek Rd Phase 1 (SIED)	106,197	106,197	106,197	106,197	106,197	106,197
River Rd Reconstruction / YMCA (SIED)	62,800	62,800	62,800	62,800	62,800	62,800
Total Debt Service Expenditures	227,087	227,087	227,087	227,087	168,997	168,997
Funded Expenditures						
Administrative Overhead	12,225	11,405	11,405	11,405	11,405	11,405
Wide Hollow Creek	126,448	—	—	—	—	—
TIB Street Project	408,885	—	—	—	—	—
64th Ave & Ahtanum	498,854	—	—	—	—	—
Northside Alley Paving	10,000	490,000	—	—	—	—
S 48th Ave & Washington	19,500	630,000	—	—	—	—
Cowiche Canyon Trail	144,341	1,735,100	—	—	—	—
McClure Elem Safety	20,000	253,094	—	—	—	—

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Estimate	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
N 1st St Revitalization - Phase II	264,489	—	—	—	—	—
Spring Creek Road - Phase II	262,452	3,640,000	510,000	—	—	—
Fruitvale/River Road	29,674	1,000,000	1,000,000	—	—	—
Nob Hill/Fair Ave	131,400	85,000	1,460,158	—	—	—
72nd & Washington	30,000	169,000	800,000	—	—	—
River Rd, 34th - 40th	53,436	927,754	—	—	—	—
Total Funded Expenditures	2,011,704	8,941,353	3,781,563	11,405	11,405	11,405
Unfunded Expenditures						
Robertson Elementary	—	—	510,000	—	—	—
Nob Hill Elementary	—	—	510,000	—	—	—
Summitview Resurface	—	—	450,000	—	—	—
N 1st St Revitalization - Phase II	—	—	3,000,000			
Box Culvert Installation	—	—	160,000	—	—	—
Powerhouse Rd Path	—	—	—	78,500	67,600	860,100
Summitview Resurface	—	—	—	1,305,000	—	—
N 1st St Revitalization - Phase III	—	—	—	—	5,360,000	—
N 1st & R Street Signal	—	—	—	—	—	67,000
18th Street Underpass	—	—	—	—	—	337,600
Total Unfunded Expenditures	—	—	4,630,000	1,383,500	5,427,600	1,264,700
Total Expenditures	$ 2,238,791	$ 9,168,440	$ 8,638,650	$ 1,621,992	$ 5,608,002	$ 1,445,102
Beginning Balance	$ 2,254,826	$ 2,241,466	$ 319,215	$ (7,724,676)	$ (8,748,935)	$(13,756,215)
Projected Ending Balance	$ 2,241,466	$ 319,215	$ (7,724,676)	$ (8,748,935)	$(13,756,215)	$(14,597,591)

CENTRAL BUSINESS DISTRICT (BD) - FUND 321

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. There are currently no funded projects - minimal expenses in this fund represent the City's contribution to the Downtown Clean and Safe initiative funded by DYBID assessments.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Parking Lots/Investments	$ 21,450	$ 21,250	$ 21,250	$ 21,250	$ 21,250	$ 21,250
Funded Expenditures						
Administrative Overhead	$ —	$ 24,492	$ 24,492	$ 24,492	$ 24,492	$ 24,492
Downtown Clean & Safe Initiative	10,000	10,000	10,000	10,000	10,000	10,000
Total Funded Expenditures	$ 10,000	$ 34,492	$ 34,492	$ 34,492	$ 34,492	$ 34,492
Beginning Balance	$ 61,038	$ 72,488	$ 59,246	$ 46,004	$ 32,762	$ 19,520
Projected Ending Balance	$ 72,488	$ 59,246	$ 46,004	$ 32,762	$ 19,520	$ 6,278

CAPITOL THEATRE (RM) - 322

The Capitol Theatre Capital fund accounts for major facility upgrades - none are currently planned. Annual revenues consist of an operating transfer from the Capitol Theatre PFD fund (174) for future repair & maintenance and interest earnings in the amount of $60,000. There are currently no funded projects other than basic repair and maintenance.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Operating Transfer	$ 63,100	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Funded Expenditures						
Administrative Overhead	$ 1,247	$ —	$ —	$ —	$ —	$ —
Downtown Clean & Safe Initiative	60,000	60,000	60,000	60,000	60,000	60,000
Total Funded Expenditures	$ 61,247	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Beginning Balance	$ 201,017	$ 202,870	$ 202,870	$ 202,870	$ 202,870	$ 202,870
Projected Ending Balance	$ 202,870	$ 202,870	$ 202,870	$ 202,870	$ 202,870	$ 202,870

YAKIMA REVENUE DEVELOPMENT AREA (LF) - FUND 323

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. 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. Only currently-known approved revenues are forecasted. The numbers below have been updated from the 2021 Preliminary Budget with the most recent information.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Department of Ecology Grant	$ 8,700,000	$ —	$ —	$ —	$ —	$ —
Sales Tax Credit	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interfund Loan	2,200,000	—	—	—	—	—
Local funding (SIED)	—	1,500,000	—	—	—	—
Miscellaneous/Interest	29,300	—	—	—	—	—
Total Revenue Forecast	$ 11,929,300	$ 2,500,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
Funded Expenditures						
Administrative Overhead	$ 21,021	$ 5,547	$ 5,547	$ 5,547	$ 5,547	$ 5,547
Environmental Cleanup/Landfill	11,900,150	2,538,150	—	—	—	—
Transfer	371,990	371,990	371,990	371,990	371,990	371,990
Total Funded Expenditures	12,293,161	2,915,687	377,537	377,537	377,537	377,537
Unfunded Expenditures						
Bravo Company Boulevard	—	—	11,000,000	—	—	—
E "H" Street Extension	—	—	—	10,000,000	—	—
Total Unfunded Expenditures	—	—	11,000,000	10,000,000	—	—
Total Expenditures	$ 12,293,161	$ 2,915,687	$ 12,377,537	$ 11,377,537	$ 1,377,537	$ 1,377,537
Beginning Balance	$ 1,566,930	$ 1,203,069	$ 787,382	$(10,590,155)	$(20,967,692)	$(21,345,229)
Projected Ending Balance	$ 1,203,069	$ 787,382	$(10,590,155)	$(20,967,692)	$(21,345,229)	$(21,722,766)

PARKS & RECREATION (PK) - FUND 331

The purpose of this fund is the acquisition of property and equipment and the development and/or rehabilitation of parks and facilities. Repair and maintenance for capital items is also paid for from this fund.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Property Tax	$ 21,078	$ 31,005	$ 31,005	$ 31,005	$ 31,005	$ 31,005
Grant Pass Thru - SIED Aquatics Center	1,000,000	—	—	—	—	—
Contributions & Donations	121,397	—	—	—	—	—
Total Revenue Forecast	$ 1,142,475	$ 31,005	$ 31,005	$ 31,005	$ 31,005	$ 31,005
Funded Expenditures						
Administrative Overhead	$ 22,878	$ 57,631	$ 57,631	$ 57,631	$ 57,631	$ 57,631
Repair & Maintenance/Pass Thru	1,190,351	31,005	31,005	31,005	31,005	31,005
Total Funded Expenditures	1,213,229	88,636	88,636	88,636	88,636	88,636
Unfunded Expenditures						
Franklin Tennis Court Renovation	—	20,000	—	—	—	—
Gardner Park Parking Area	—	50,000	—	—	—	—
Franklin Pool Waterslide	—	250,000	—	—	—	—
Lions Pool Dehumidification System	—	150,000	—	—	—	—
Miller Park Playground	—	—	85,000	—	—	—
Fisher Park Golf Course Fence	—	—	35,000	—	—	—
McGuinness Basketball Court	—	—	35,000	—	—	—
Milroy Parking Lot	—	—	50,000	—	—	—
Kiwanis/Gateway Parking Lot	—	—	75,000	—	—	—
SE Community Center Picnic Shelter	—	—	35,000	—	—	—
Wide Hollow Creek Pedestrian Bridge	—	—	50,000	—	—	—
Kissel Tennis Courts	—	—	10,000	10,000	10,000	10,000
Kissel Tennis to Pickleball Courts	—	—	—	15,000	—	—
SE Community Center Basketball Ct	—	—	—	25,000	—	—
Kiwanis/Gateway Storage Building	—	—	—	75,000	—	—
McGuinness Playground	—	—	—	90,000	—	—
Chesterley Park Restroom Renovation	—	—	—	—	250,000	—
Milroy Playground	—	—	—	—	—	90,000
West Valley Restroom Replacement	—	—	—	—	—	175,000
Total Unfunded Expenditures	—	470,000	375,000	215,000	260,000	275,000
Total Expenditures	$ 1,213,229	$ 558,636	$ 463,636	$ 303,636	$ 348,636	$ 363,636
Beginning Balance	$ 395,207	$ 324,453	$ (203,178)	$ (635,809)	$ (908,440)	$ (1,226,071)
Projected Ending Balance	$ 324,453	$ (203,178)	$ (635,809)	$ (908,440)	$ (1,226,071)	$ (1,558,702)

FIRE (FD) - FUND 332

The Fire Capital Reserve account is made up of funds from various sources, some of which have restricted allowable expenditures of the funds. Expenses paid from this fund include the purchase and equipping if fire apparatus and the repair and maintenance of fire station.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Intergovernmental/Miscellaneous	$ 153,000	$ 153,000	$ 153,000	$ 153,000	$ 153,000	$ 153,000
Funded Expenditures						
Administrative Overhead	$ 14,164	$ —	$ —	$ —	$ —	$ —
Jaws of Life Hydraulic Equipment	191,500	—	—	—	—	—
Small Tools/Prof Svcs/Rep/ Maint.	80,000	80,000	80,000	80,000	80,000	80,000
Total Funded Expenditures	285,664	80,000	80,000	80,000	80,000	80,000
Unfunded Expenditures						
Facility Upgrades	—	150,000	—	—	—	—
Personal Protective Equipment	—	90,000	—	—	—	—
Vehicle Replacement	—	—	800,000	800,000	800,000	800,000
Emergency Generator Replacement	—	TBD	TBD	TBD	TBD	TBD
Station 91 HVAC Replacement	—	TBD	TBD	TBD	TBD	TBD
Station 94 Roof Replacement	—	TBD	TBD	TBD	TBD	TBD
Station 92 Concrete Aprons	—	TBD	TBD	TBD	TBD	TBD
Station 95 Dorm Remodel	—	TBD	TBD	TBD	TBD	TBD
Total Unfunded Expenditures	—	240,000	800,000	800,000	800,000	800,000
Total Expenditures	$ 285,664	$ 320,000	$ 880,000	$ 880,000	$ 880,000	$ 880,000
Beginning Balance	$ 504,061	$ 371,397	$ 204,397	$ (522,603)	$ (1,249,603)	$ (1,976,603)
Projected Ending Balance	$ 371,397	$ 204,397	$ (522,603)	$ (1,249,603)	$ (1,976,603)	$ (2,703,603)

LAW & JUSTICE (PD) - FUND 333

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.

Expenses paid from this fund include expenditures paid from the 0.3% Criminal Justice Sales Tax Revenue that is allocated to the Law and Justice Capital Fund, the purchase of new patrol cars, equipment and technology for police vehicles and special and technical equipment used by SWAT and a contingency for major maintenance expenses for the Law and Justice Center.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Criminal Justice Sales Tax	$ 171,260	$ 100,000	$ 101,000	$ 102,010	$ 103,030	$ 104,060
Transfers/Insurance/Misc	302,134	353,275	356,808	360,376	363,980	367,620
Total Revenue Forecast	$ 473,394	$ 453,275	$ 457,808	$ 462,386	$ 467,010	$ 471,680
Funded Expenditures						
Administrative Overhead	$ 9,801	$ 7,527	$ 7,527	$ 7,527	$ 7,527	$ 7,527
Fleet Request	84,400	—	—	—	—	—
Purch, Rep & Maint of Vehicles/Misc	354,399	250,000	250,000	250,000	250,000	250,000
Total Funded Expenditures	448,600	257,527	257,527	257,527	257,527	257,527
Unfunded Expenditures						
Office Space	—	75,000	—	—	—	—
Vehicle Replacement	—	—	1,120,000	1,120,000	1,120,000	1,120,000
2022 - 2025 Projects	—	TBD	TBD	TBD	TBD	TBD
Total Unfunded Expenditures	—	75,000	1,120,000	1,120,000	1,120,000	1,120,000
Total Expenditures	$ 448,600	$ 332,527	$ 1,377,527	$ 1,377,527	$ 1,377,527	$ 1,377,527
Beginning Balance	$ 310,274	$ 335,068	$ 455,816	$ (463,903)	$ (1,379,044)	$ (2,289,561)
Projected Ending Balance	$ 335,068	$ 455,816	$ (463,903)	$ (1,379,044)	$ (2,289,561)	$ (3,195,408)

REET 1 (R1) - FUND 342

This fund is mainly used to track the debt service on capital improvement projects funded with State Public Works Trust Fund loans (SunDome, Streets, Fire Station 92 and the Railroad Grade Separation) 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.

Revenues include the first 1/4% Real Estate Excise Tax (REET 1), grants or loans and a transfer from Wastewater for the Railroad Grade Separation in the amount of $84,448.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Local Real Estate Excise Tax	$ 1,144,352	$ 1,432,000	$ 1,432,000	$ 1,432,000	$ 1,432,000	$ 1,432,000
Transfers/Investments	137,048	84,448	84,448	84,448	84,448	84,448
Total Revenue Forecast	$ 1,281,400	$ 1,516,448	$ 1,516,448	$ 1,516,448	$ 1,516,448	$ 1,516,448
Debt Service Expenditures						
Fire Station West Valley (Ref)	$ 6,067	$ 72,345	$ 70,298	$ —	$ —	$ —
SunDome Expansion	147,796	145,746	147,934	150,000	—	—
2013 Street Restoration (Ref)	399,664	399,664	399,664	399,664	399,664	399,664
2010 RR Grade Separation	84,448	84,448	84,448	84,448	84,448	84,448
Total Debt Service Expenditures	637,975	702,203	702,344	634,112	484,112	484,112
Funded Expenditures						
Administrative Overhead	2,011	1,517	1,517	1,517	1,517	1,517
Community Center Capital Repair	60,000	—	—	—	—	—
Pedestrian Master Plan	50,000	—	—	—	—	—
HBCC Feasibility Study	50,000	—	—	—	—	—
Elks Park Parking Area	32,000	—	—	—	—	—
New Mausoleum Roof	70,000	—	—	—	—	—
Total Funded Expenditures	264,011	1,517	1,517	1,517	1,517	1,517
Unfunded Expenditures						
Community Centers Capital Repair	—	40,000	80,000	80,000	80,000	80,000
HBCC HVAC Replacement	—	20,000	20,000	20,000	20,000	—
HBCC Fire Alarm System	—	45,000	—	—	—	—
HBCC Parking Lots	—	2,500	2,500	—	—	2,500
HBCC Kitchen Flooring	—	12,000	—	—	—	—
HBCC Door Locks	—	15,000	—	—	—	—
PW Hydro Pad Renovation	—	18,000	—	—	—	—
PW Locker Room HVAC	—	20,000	—	—	—	—

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
PW Sidewalk Repair	—	5,000	—	—	—	—
Refuse Reorganization	—	35,000	—	—	—	—
City Hall Elevator #1 Replacement	—	750,000	—	—	—	—
City Hall Elevator #2 Replacement	—	350,000	—	—	—	—
City Hall LED Lighting	—	20,000	20,000	25,000	—	—
City Hall Exterior Fascia	—	20,000	—	—	—	—
City Hall Emergency Generator System	—	25,000	—	—	—	—
City Hall Security System	—	5,000	5,000	5,000	5,000	5,000
Relocate Information Technology	—	—	850,000	—	—	—
Renovate City Hall Basement for CYU	—	—	40,000	—	—	—
HBCC ADA Upgrades	—	—	75,000	75,000	—	—
HBCC Exterior Paint	—	—	55,000	—	—	—
WFCC HVAC Replacement	—	—	440,000	—	—	—
PW Asset Management System	—	—	100,000	400,000	—	—
PW Generator Upgrade	—	—	150,000	—	—	—
PW Locker Room Renovation	—	—	150,000	—	—	—
Welding Bay Crane Extension	—	—	150,000	—	—	—
PW Training Room Upgrade	—	—	20,000	—	—	—
Parks Carport	—	—	150,000	—	—	—
PW Interior Renovation	—	—	156,000	—	—	—
City Hall 2nd Floor Lobby	—	—	55,000	—	—	—
Carpet/Paint Finance	—	—	25,000	—	—	—
WFCC ADA Upgrades	—	—	—	50,000	50,000	—
Parking Garage Floor Replacement	—	—	—	350,000	—	—
Kary Annex Floor/Paint	—	—	—	50,000	—	—
Pit Removal/Ground Lift	—	—	—	230,000	—	—
City Hall 1st Floor Restrooms	—	—	—	30,000	—	—
Carpet/Paint Human Resources	—	—	—	35,000	—	—
HBCC Stove Fan	—	—	—	—	5,000	—
WFCC Interior Pain	—	—	—	—	25,000	—
PW Complex Paving	—	—	—	—	500,000	500,000
PW Bus Turn-around	—	—	—	—	150,000	—
City Hall Men's Locker Room	—	—	—	—	35,000	—
City Hall Additional Parking	—	—	—	—	500,000	—
HBCC Roof Replacement	—	—	—	—	—	150,000
HBCC Kitchen Heater	—	—	—	—	—	10,000
HBCC Security System Upgrade	—	—	—	—	—	10,000
WFCC Exterior Paint	—	—	—	—	—	35,000
WFCC Door Locks	—	—	—	—	—	8,500
City Hall 1st & 2nd Floor Windows	—	—	—	—	—	350,000
City Hall Chiller Replacement	—	—	—	—	—	180,000
City Hall Roof Replacement	—	—	—	—	—	200,000
PW Repave East Parking Lot	—	—	—	—	—	500,000

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Fuel Storage Tank Replacement	—	—	—	—	—	300,000
Fuel Pump Replacement	—	—	—	—	—	100,000
Total Unfunded Expenditures	—	1,382,500	2,543,500	1,350,000	1,370,000	2,431,000
Total Expenditures	$ 901,986	$ 2,086,220	$ 3,247,361	$ 1,985,629	$ 1,855,629	$ 2,916,629
Beginning Balance	$ 3,120,163	$ 3,499,577	$ 2,929,805	$ 1,198,892	$ 729,711	$ 390,530
Projected Ending Balance	$ 3,499,577	$ 2,929,805	$ 1,198,892	$ 729,711	$ 390,530	$ (1,009,651)

REET 2 (RT) - FUND 343

This fund is used to track capital improvement projects funded with the second 1/4% Real Estate Transfer Tax (REET 2) moneys the City receives, and the capital projects it funds. Operating Supplies are obtained from other departments when possible to help complete projects.

Revenue is mainly from the second 1/4% Real Estate Excise Tax and interest.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Real Estate Excise Tax	$ 1,144,352	$ 1,432,000	$ 1,432,000	$ 1,432,000	$ 1,432,000	$ 1,432,000
Miscellaneous Revenue	17,900	—	—	—	—	—
Total Revenue Forecast	$ 1,162,252	$ 1,432,000	$ 1,432,000	$ 1,432,000	$ 1,432,000	$ 1,432,000
Debt Service Expenditures						
Downtown Revitalization	$ 11,267	$ 134,355	$ 130,523	$ —	$ —	$ —
2014 Street Debt	200,000	200,000	200,000	200,000	200,000	—
2009 RR Grade Separation	172,530	171,704	170,879	170,053	169,228	168,402
Total Debt Service Expenditures	383,797	506,059	501,402	370,053	369,228	168,402
Funded Expenditures						
Administrative Overhead	5,275	6,270	6,270	6,270	6,270	6,270
Traffic Calming	50,000	—	—	—	—	—
Pavement Condition Index (PCI)	50,000	—	—	—	—	—
Operating Supplies	350,000	350,000	353,500	357,035	360,605	364,211
Total Funded Expenditures	455,275	356,270	359,770	363,305	366,875	370,481
Unfunded Expenditures						
Opticom System Upgrade	—	25,000	25,000	25,000	25,000	25,000
LED Traffic Signal Replacement	—	50,000	50,000	50,000	50,000	50,000
Chip Sealing	—	350,000	350,000	350,000	350,000	350,000
Grind & Overlay	—	750,000	750,000	750,000	750,000	750,000
Traffic Signal Maintenance	—	75,000	75,000	75,000	75,000	75,000
Traffic Calming	—	35,000	35,000	35,000	35,000	35,000
Sidewalk Repair	—	50,000	50,000	50,000	50,000	50,000
Street Lights	—	30,000	30,000	30,000	30,000	30,000
Pavement Condition Index (PCI)	—	50,000	—	—	—	—
Total Unfunded Expenditures	—	1,415,000	1,365,000	1,365,000	1,365,000	1,365,000
Total Expenditures	$ 839,072	$ 2,277,329	$ 2,226,172	$ 2,098,358	$ 2,101,103	$ 1,903,883
Beginning Balance	$ 1,601,740	$ 1,924,920	$ 1,079,591	$ 285,419	$ (380,939)	$ (1,050,042)
Projected Ending Balance	$ 1,924,920	$ 1,079,591	$ 285,419	$ (380,939)	$ (1,050,042)	$ (1,521,925)

STREETS (ST) - FUND 344

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. Included projects: remove and replace dilapidated sidewalk, install new sidewalk, upgrade non-ADA compliant sidewalk ramps and install new sidewalk ramps. Transportation Benefit District (TBD) Vehicle License Fee revenue, on hold during 2020, has been restored for 2021 and forecasted level with prior-year actual.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Property Tax	$ 206,000	$ 206,500	$ 208,565	$ 210,651	$ 212,758	$ 214,886
Transportation Benefit District (TBD)	1,598,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Capital Assessment/Miscellaneous	50,000	—	—	—	—	—
Total Revenue Forecast	$ 1,854,000	$ 1,806,500	$ 1,808,565	$ 1,810,651	$ 1,812,758	$ 1,814,886
Funded Expenditures						
Administrative Overhead	$ —	$ 576	$ 576	$ 576	$ 576	$ 576
Sidewalks/ADA	500,000	—	1,600,000	1,600,000	1,600,000	1,600,000
North 1st Street Revitalization (TBD)	—	2,000,000	—	—	—	—
Transfer (River Rd SIED - 142)	62,797	62,800	62,800	62,800	62,800	62,800
Total Funded Expenditures	$ 562,797	$ 2,063,376	$ 1,663,376	$ 1,663,376	$ 1,663,376	$ 1,663,376
Beginning Balance	$ 2,178,084	$ 3,469,287	$ 3,212,411	$ 3,357,600	$ 3,504,875	$ 3,654,257
Projected Ending Balance	$ 3,469,287	$ 3,212,411	$ 3,357,600	$ 3,504,875	$ 3,654,257	$ 3,805,767

CONVENTION CENTER (BD) - 370

The Yakima Convention Center Capital Fund is used to account for major facility upgrades and purchases. This fund also provides for items such as furniture replacement, HVAC repairs, audio-visual equipment, parking lot lights and replacement of other miscellaneous capital equipment as needed.

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.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Bond Proceeds	$ 12,504,910	$ —	$ —	$ —	$ —	$ —
Hotel/Motel Tax	110,000	72,949	150,000	200,000	200,000	200,000
Transfers/Miscellaneous	260,000	192,705	130,000	150,000	150,000	175,000
Total Revenue Forecast	$ 12,874,910	$ 265,654	$ 280,000	$ 350,000	$ 350,000	$ 375,000
Funded Expenditures						
Administrative Overhead	$ 8,975	$ 7,878	$ 7,878	$ 7,878	$ 7,878	$ 7,878
Convention Center Addition	12,500,000	—	—	—	—	—
Upgrade/Install Audio/Visual	120,000	—	—	—	—	—
Telephone System	30,000	—	—	—	—	—
Fire Alarm System	30,000	—	—	—	—	—
Repair & Maintenance	185,935	135,000	40,000	45,000	45,000	50,000
Total Funded Expenditures	12,874,910	142,878	47,878	52,878	52,878	57,878
Unfunded Expenditures						
Restroom Upgrades	—	130,000	—	—	—	—
Parking Lot Improvements	—	—	350,000	—	—	—
Replace Original Building/Add Roof	—	—	255,000	—	—	—
Walk-in Freezer	—	—	50,000	—	—	—
Moveable Wall Replacement	—	—	—	225,000	—	—
Renovate Kitchen	—	—	—	—	175,000	—
Upgrade Sound System	—	—	—	—	—	100,000
Upgrade Lighting System	—	—	—	—	—	125,000
Total Unfunded Expenditures	—	130,000	655,000	225,000	175,000	225,000
Total Expenditures	$ 12,874,910	$ 272,878	$ 702,878	$ 277,878	$ 227,878	$ 282,878
Beginning Balance	$ 713,946	$ 713,946	$ 706,722	$ 283,844	$ 355,966	$ 478,088
Projected Ending Balance	$ 713,946	$ 706,722	$ 283,844	$ 355,966	$ 478,088	$ 570,210

CUMULATIVE RESERVE (N/A) - FUND 392

The Cumulative Reserve for Capital Improvements Fund, accounts for general fund capital improvement projects.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Funded Expenditures						
Administrative Overhead	$ 3,960	$ —	$ —	$ —	$ —	$ —
Cayenta Upgrade	414,000	—	—	—	—	—
Total Funded Expenditures	$ 417,960	$ —	$ —	$ —	$ —	$ —
Unfunded Expenditures						
Cayenta Upgrades	$ —	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000
Total Expenditures	$ 417,960	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000
Beginning Balance	$ 561,273	$ 143,313	$ 113,313	$ 83,313	$ 53,313	$ 28,313
Projected Ending Balance	$ 143,313	$ 113,313	$ 83,313	$ 53,313	$ 28,313	$ 3,313

AIRPORT (AP/FL/YT) - FUND 422

The airport's Capital Improvement Projects fund is used for expenditures that are required for the purpose of moderate level replacement, capital repair, or capital improvements at the Airport.

Through yearly collection of entitlements and the request for discretionary funds, the airport is able to secure 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. The table below further highlights current and anticipated future capital improvements:

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
DOT Grant	$ 1,943,677	$ 4,550,021	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
PFC Revenue	270,000	150,000	200,000	250,000	290,000	300,000
Miscellaneous Revenue	60,500	35,500	600	700	800	900
Total Revenue Forecast	$ 2,274,177	$ 4,735,521	$ 1,200,600	$ 1,250,700	$ 1,290,800	$ 1,300,900
Funded Expenditures						
Administrative Overhead	$ 14,177	$ 14,631	$ 14,631	$ 14,631	$ 14,631	$ 14,631
Airport Layout Plan	130,000	105,000	—	—	—	—
Runway Lights/Crack Seal	1,700,000	—	—	—	—	—
Passenger Boarding Stairs	35,000	60,000	—	—	—	—
Airport Beacon	25,000	—	—	—	—	—
East General Aviation Apron Design	370,000	—	—	—	—	—
Aircraft Rescue & Fire Fighting Equip	—	1,100,000	—	—	—	—
Total Funded Expenditures	2,274,177	1,279,631	14,631	14,631	14,631	14,631
Unfunded Expenditures						
Pavement Assessment	—	35,000	—	—	—	—
East Aviation Apron Rehabilitation	—	3,085,000	—	—	—	—
Forklift Replacement	—	30,000	—	—	—	—
Terminal Building Roof Replacement	—	60,000	—	—	—	—
Wildlife Hazard Mitigation	—	25,000	—	—	—	—
Taxiway Bravo (Design/Engineering)	—	220,890	—	—	—	—
Taxiway Bravo (Construction)	—	—	2,900,000	—	—	—
Terminal Building (Design/Engineering)	—	—	—	1,000,000	1,000,000	1,000,000
Total Unfunded Expenditures	—	3,455,890	2,900,000	1,000,000	1,000,000	1,000,000
Total Expenditures	$ 2,274,177	$ 4,735,521	$ 2,914,631	$ 1,014,631	$ 1,014,631	$ 1,014,631
Beginning Balance	$ 428,091	$ 428,091	$ 428,091	$ (1,285,940)	$ (1,049,871)	$ (773,702)
Projected Ending Balance	$ 428,091	$ 428,091	$ (1,285,940)	$ (1,049,871)	$ (773,702)	$ (487,433)

STORMWATER (SW) - FUND 442

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). 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. 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. Other item paid from this fund include professional services, repairs and maintenance. All Stormwater projects are funded from Stormwater charges and assessments, transferred from the Stormwater Operating Fund (441). The numbers below have been updated from the 2021 Preliminary Budget with the most recent information.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Charges for Services/Transfer	$ 1,200,000	$ 1,218,000	$ 1,236,720	$ 1,254,814	$ 1,273,636	$ 1,292,741
Funded Expenditures						
Administrative Overhead	$ 11,212	$ 4,865	$ 4,865	$ 4,865	$ 4,865	$ 4,865
Street Flood Hazard Reduction	1,000,000	200,000	200,000	200,000	200,000	200,000
Urban Stream Flood Mitigation	200,000	1,000,000	300,000	300,000	300,000	300,000
Drainage Improvement District (DID)	500,000	2,000,000	300,000	300,000	300,000	300,000
Collections Building Improvements	700,000	—	—	—	—	—
North First Street - Phases 2-3	—	200,000	250,000	—	—	—
Contractors/Miscellaneous	625,000	150,000	150,000	150,000	150,000	150,000
Total Funded Expenditures	$ 3,036,212	$ 3,554,865	$ 1,204,865	$ 954,865	$ 954,865	$ 954,865
Beginning Balance	$ 4,262,708	$ 2,426,496	$ 89,631	$ 121,486	$ 421,435	$ 740,206
Projected Ending Balance	$ 2,426,496	$ 89,631	$ 121,486	$ 421,435	$ 740,206	$ 1,078,082

TRANSIT (TC) - FUND 464

Transit uses this 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 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.

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.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Transit Tax	$ 377,380	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
Department of Transportation Grant	—	110,000	—	—	—	—
Transit Grant	—	2,240,000	—	—	—	—
Interest/Lease/Miscellaneous	7,650	7,650	7,650	7,650	7,650	7,650
Total Revenue Forecast	$ 385,030	$ 3,357,650	$ 1,007,650	$ 1,007,650	$ 1,007,650	$ 1,007,650
Funded Expenditures						
Administrative Overhead	$ 25,523	$ 2,399	$ 2,399	$ 2,399	$ 2,399	$ 2,399
ADA Sidewalk Installation	100,000	100,000	100,000	—	—	—
Machinery & Equipment	16,395	131,616	132,932	134,261	135,604	136,960
Total Funded Expenditures	141,918	234,015	235,331	136,660	138,003	139,359
Unfunded Expenditures						
Transit Buses	—	2,800,000	1,395,000	930,000	930,000	930,000
Light Truck	—	—	26,000	—	—	—
Paratransit Vans	—	—	126,000	168,000	168,000	—
Paratransit Cutaway - Small	—	—	234,000	234,000	—	—
Relief Vehicles	—	—	—	84,000	—	—
Vanpool Vans - Small	—	—	—	84,000	—	—
Vanpool Vans - Large	—	—	—	—	120,000	180,000
Paratransit Cutaway - Large	—	—	—	—	—	411,000
Total Unfunded Expenditures	—	2,800,000	1,781,000	1,500,000	1,218,000	1,521,000
Total Expenditures	$ 141,918	$ 3,034,015	$ 2,016,331	$ 1,636,660	$ 1,356,003	$ 1,660,359
Beginning Balance	$ 6,759,981	$ 7,003,093	$ 7,326,728	$ 6,318,047	$ 5,689,037	$ 5,340,684
Projected Ending Balance	$ 7,003,093	$ 7,326,728	$ 6,318,047	$ 5,689,037	$ 5,340,684	$ 4,687,975

WASTEWATER (SC/WF/WP) - FUNDS 472, 476 &478

Fund 472
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.

Fund 476
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. Revenues for this fund come mainly from Wastewater operating funds, transferred from the Wastewater Operating Fund (473).

Fund 478
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. Revenues come from capital & connection charges, transfers from the Wastewater Operating Fund (473).

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Terrace Heights Sewer (472)	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Union Gap Sewer (472)	81,000	81,000	81,000	81,000	81,000	81,000
Charges for Services/Transfer	3,079,000	4,779,000	3,879,000	3,879,000	3,879,000	3,879,000
Total Revenue Forecast	$ 3,200,000	$ 4,900,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000
Funded Expenditures						
Administrative Overhead	$ 38,827	$ 48,253	$ 48,253	$ 48,253	$ 48,253	$ 48,253
Collection System Rehabilitation (476)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Congdon Sewer Main (476)	400,000	—	—	—	—	—
Biosolids Lagoon Cleaning (478)	1,000,000	—	—	—	—	—
UV Disinfection Gate Replacement (472)	500,000	—	—	—	—	—
Fair Avenue Sewer Improvements (476)	2,000,000	—	—	—	—	—
Collections Building Impr (476)	500,000	—	—	—	—	—
Beech St Lift Station Impr (476)	350,000	—	—	—	—	—
Rudkin Lift Station Controls (478)	500,000	—	—	—	—	—
UASB Hot Water Line Replacement (478)	400,000	—	—	—	—	—

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Millsite Trunk Line (476)	—	1,500,000	1,500,000	—	—	—
North Front Street (476)	—	250,000	250,000	—	—	—
Primary Clarifier Rehabilitation (478)	—	250,000	—	—	—	—
Grit System Replacement (478)	—	—	2,500,000	—	—	—
Primary Digester Rehabilitation (472)	—	—	1,000,000	—	—	—
Biosolids Lagoon Replacement (478)	—	—	—	2,000,000	—	—
RAS Pump Replacement (478)	—	—	—	1,000,000	—	—
Race St Lift Station Decommission (476)	—	—	—	750,000	—	—
DAFT Redundancy Installation (478)	—	—	—	—	1,000,000	—
Headworks Compactor (478)	—	—	—	—	1,000,000	—
Centrifuge Replacement (478)	—	—	—	—	—	2,000,000
Wide Hollow Interceptor (476)	—	—	—	—	—	6,000,000
Prof Svcs/R&M/Miscellaneous (All)	1,095,000	1,600,500	1,600,500	1,600,500	1,600,500	1,600,500
Total Funded Expenditures	$ 7,783,827	$ 4,648,753	$ 7,898,753	$ 6,398,753	$ 4,648,753	$ 10,648,753
Beginning Balance	$ 15,280,346	$ 10,696,519	$ 10,947,766	$ 7,049,013	$ 4,650,260	$ 4,001,507
Projected Ending Balance	$ 10,696,519	$ 10,947,766	$ 7,049,013	$ 4,650,260	$ 4,001,507	$ (2,647,246)

WATER (AC) - FUND 477

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. All Water projects are funded from Water operating revenues transferred from the Water Operating Fund (474) or by loans or grants.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Dept of Community Dev PWTF Loan	$ —	$ 1,740,000	$ —	$ —	$ —	$ —
Dept of Ecology Grant - Watershed	—	95,000	—	—	—	—
Charges for Services/Transfer	750,000	750,000	750,000	750,000	750,000	750,000
Interest / Miscellaneous	1,000	—	—	—	—	—
Total Revenue Forecast	$ 751,000	$ 2,585,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000
Funded Expenditures						
Administrative Overhead	$ 6,876	$ 5,183	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Leak Detection	48,000	40,000	40,000	40,000	40,000	40,000
Water Main Replacement	83,394	175,000	175,000	175,000	175,000	175,000
Hathaway Waterline	567	—	—	—	—	—
Automated Meter Reading	538	—	—	—	—	—
Sludge Drying Bed Refurbish	75,000	—	—	—	—	—
Kiwanis Well Repair	120,000	—	—	—	—	—
Aquifer Storage & Recovery Permit	50,000					
Intake/River Redirect	70,000	2,475,000	—	—	—	—
Viola Main Replacement	50,000	1,129,000	—	—	—	—
41st Ave Main Replacement	50,000	694,000	—	—	—	—
1st Level Reservoir	50,000	500,000	500,000	—	—	—
34th & River Road Roundabout	—	—	225,000	—	—	—
N 1st Street Water Main	—	—	450,000	—	—	—
Aquifer Storage & Recovery Well	—	—	—	—	900,000	3,150,000
Total Funded Expenditures	$ 604,375	$ 5,018,183	$ 1,396,000	$ 221,000	$ 1,121,000	$ 3,371,000
Beginning Balance	$ 4,567,644	$ 4,714,269	$ 2,281,086	$ 1,635,086	$ 2,164,086	$ 1,793,086
Projected Ending Balance	$ 4,714,269	$ 2,281,086	$ 1,635,086	$ 2,164,086	$ 1,793,086	$ (827,914)

IRRIGATION (IC) -FUND 479

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.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Bond Proceeds	$ —	$ 6,000,000	$ —	$ —	$ —	$ —
Fish Barrier Removal Board Grant	—	1,033,500	1,033,500	1,033,500	1,033,500	—
WDFW Capital Projects Grant	—	2,125,000	2,125,000	2,125,000	2,125,000	—
Dept of Ecology Grant	400,000	4,476,000	—	—	—	—
Charges for Services	1,348,000	1,415,000	1,492,000	1,492,000	1,492,000	1,492,000
Interest/Miscellaneous	1,000	—	—	—	—	—
Total Revenue Forecast	$ 1,749,000	$ 15,049,500	$ 4,650,500	$ 4,650,500	$ 4,650,500	$ 1,492,000
Debt Service Expenditures						
Irrigation Revenue Bonds	$ 318,760	$ 272,550	$ 272,150	$ 276,600	$ 270,750	$ 274,900
Funded Expenditures						
Administrative Overhead	360	44	44	44	44	44
Fruitvale/Nelson Dam Rebuild	1,225,000	6,200,000	6,150,000	6,100,000	6,100,000	—
Pump Station Improvement	50,000	—	—	50,000	50,000	—
Total Funded Expenditures	1,275,360	6,200,044	6,150,044	6,150,044	6,150,044	44
Total Expenditures	$ 1,594,120	$ 6,472,594	$ 6,422,194	$ 6,426,644	$ 6,420,794	$ 274,944
Beginning Balance	$ 4,674,015	$ 4,828,895	$ 13,405,801	$ 11,634,107	$ 9,857,963	$ 8,087,669
Projected Ending Balance	$ 4,828,895	$ 13,405,801	$ 11,634,107	$ 9,857,963	$ 8,087,669	$ 9,304,725

EQUIPMENT RENTAL (EQ) - FUND 552

This capital fund is used to purchase vehicles and/or pieces of equipment for all City departments other than Police & Fire. 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. See Perpetual Vehicle Replacement report for more detailed information.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
ER Replacement - Enterprise Funds	$ 1,508,180	$ 1,226,981	$ 1,239,251	$ 1,251,644	$ 1,264,160	$ 1,276,802
ER Replacement - Gov't Funds	496,411	492,411	497,335	502,308	507,331	512,404
Sale of Fixed Assets/Miscellaneous	50,000	—	—	—	—	—
Total Revenue Forecast	$ 2,054,591	$ 1,719,392	$ 1,736,586	$ 1,753,952	$ 1,771,491	$ 1,789,206
Funded Expenditures						
ER Replacements/Additions	$ 1,558,701	$ —	$ —	$ —	$ —	$ —
Carryover Auth Vehicles/Sm Tools	1,687,381	100,000	—	—	—	—
Total Funded Expenditures	3,246,082	100,000	—	—	—	—
Unfunded Expenditures						
ER Replacements/Additions	—	2,200,000	2,000,000	2,030,000	2,060,450	2,091,357
Total Expenditures	$ 3,246,082	$ 2,300,000	$ 2,000,000	$ 2,030,000	$ 2,060,450	$ 2,091,357
Beginning Balance	$ 3,013,526	$ 1,822,035	$ 1,241,427	$ 978,013	$ 701,965	$ 413,006
Projected Ending Balance	$ 1,822,035	$ 1,241,427	$ 978,013	$ 701,965	$ 413,006	$ 110,855

ENVIRONMENTAL (EV) - FUND 555

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. Whenever there are no specific compliance projects identified, the funds accumulated remain an unobligated appropriation available on a contingency basis.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Department of Ecology (DOE) Grant	$ 256,853	$ —	$ —	$ —	$ —	$ —
Fuel Mark-up	45,000	45,000	45,000	45,000	45,000	45,000
Total Revenue Forecast	$ 301,853	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000
Funded Expenditures						
Administrative Overhead	$ 1,257	$ 2,557	$ 2,557	$ 2,557	$ 2,557	$ 2,557
Fuel Management System	95,000	—	—	—	—	—
Fuel Station Modifications	201,357	—	—	—	—	—
Operating/Professional Services	278,446	122,950	124,180	125,422	126,676	127,943
Total Funded Expenditures	$ 576,060	$ 125,507	$ 126,737	$ 127,979	$ 129,233	$ 130,500
Beginning Balance	$ 655,151	$ 380,944	$ 300,437	$ 218,700	$ 135,721	$ 51,488
Projected Ending Balance	$ 380,944	$ 300,437	$ 218,700	$ 135,721	$ 51,488	$ (34,012)

PUBLIC WORKS ADMINISTRATION - FUND 560

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. This fund also supplies funding for major facility upgrades such as building repairs, HVAC repairs and replacement of other miscellaneous capital equipment as needed.

Revenue in this fund comes 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.

PROJECTED FINANCIAL IMPACT 2020 - 2025

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues Forecast						
Interfund P/W Administration	$ 610,803	$ 672,627	$ 686,080	$ 699,802	$ 713,798	$ 728,074
Interfund P/W Plant	629,400	691,783	705,619	719,731	734,126	748,809
Total Revenue Forecast	$ 1,240,203	$ 1,364,410	$ 1,391,699	$ 1,419,533	$ 1,447,924	$ 1,476,883
Funded Expenditures						
Administrative Overhead	$ 87,431	$ 86,949	$ 86,949	$ 86,949	$ 86,949	$ 86,949
Capital - Public Works Re-Roof	409,000	50,000	—	—	—	—
Salaries/Wages/Benefits	659,392	730,092	737,393	744,767	752,215	759,737
Operating Supplies	44,000	46,700	47,167	47,639	48,115	48,596
Professional Services	426,298	448,191	452,673	457,200	461,772	466,390
Transfers	15,000	15,000	15,150	15,302	15,455	15,610
Total Funded Expenditures	1,641,121	1,376,932	1,339,332	1,351,857	1,364,506	1,377,282
Unfunded Expenditures						
Parking Barn Pit Drain	—	12,000	—	—	—	—
PW Security Upgrades	—	26,000	26,000	26,000	26,000	26,000
Total Unfunded Expenditures	—	38,000	26,000	26,000	26,000	26,000
Total Expenditures	$ 1,641,121	$ 1,414,932	$ 1,365,332	$ 1,377,857	$ 1,390,506	$ 1,403,282
Beginning Balance	$ 656,066	$ 255,148	$ 204,626	$ 230,993	$ 272,669	$ 330,087
Projected Ending Balance	$ 255,148	$ 204,626	$ 230,993	$ 272,669	$ 330,087	$ 403,688

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.

The City's remaining capacity for non-voted debt on December 31, 2019, was approximately $86.5 million in comparison to the total legal debt limit of $111.1 million. In March, 2017 the City was downgraded to "A+" rating from Standard & Poor's for general obligation debt. This downgrade cited weakening economic factors in the City, particularly average household income levels, as well as level of General Fund reserves. The city's "A+" rating was affirmed in March 2020. The combined Water and Wastewater utility was affirmed at "AA-" in September 2015.

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 assessed valuation for the 2021 levy calculation was $7,941,594,873. At this valuation, the general purpose debt limit is $198,539,872. Total debt for the City of Yakima is projected to be $93,498,844 in 2021.

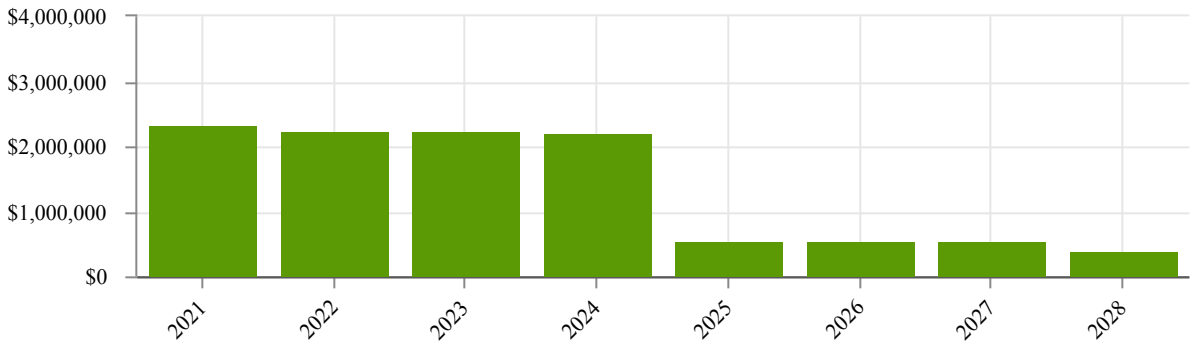
LEGAL DEBT PERCENTAGE

		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%	

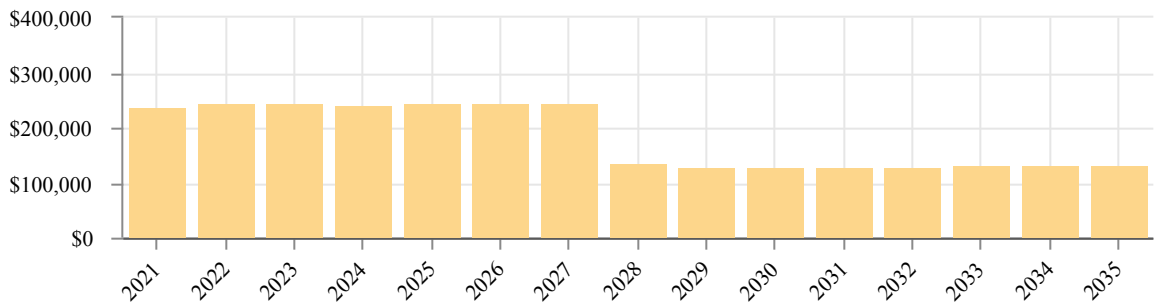
Potential new debt for 2021 includes $6.0 million Irrigation bond for Nelson Dam, a $1.7 million Water PWTF loan, and a $1.0 million SIED loan for Spring Creek.

DAC	Description	LTD Type	Funding Source	Mat Date	Category	Balance 12/31/20
General Fund (Property Tax/Sales Tax)						
281 8307100	2020 Fire Ladder Apparatus	Gov't	GF-Prop Tax/Sales Tax	12/01/21	GO Debt	$ 72,100
001 8697500	2013 Fire Apparatus	Gov't	GF-Prop Tax/Sales Tax	06/01/23	Lease/Pchs	117,647
001 8057850	2017 YV Brewing Project	Gov't	GF-Prop Tax/Sales Tax	06/01/24	SIED Loan	56,631
281 8687100	2014 Street Improvement Project	Gov't	GF-Prop Tax/Sales Tax	06/01/24	GO Debt	6,598,125
001 8827500	2018 Fire Aerial & Pump Apparatus	Gov't	GF-Prop Tax	06/01/27	Lease/Pchs	1,075,011
281 8887100	2018 Street Resurfacing Project (Ref)	Gov't	GF-Prop Tax/Sales Tax	12/01/28	GO Debt	3,197,309
						11,116,823
Streets						
141 8797500	2017 Energy Project (Lighting)	Gov't	Prop Tax/Energy Svgs	06/01/27	Lease/Pchs	781,371
141 8837500	2020 Energy Project (Lighting)	Gov't	Prop Tax/Energy Svgs	06/01/35	Lease/Pchs	2,010,375
						2,791,746
Parks & Recreation						
281 8877100	2018 Yakima Sports Complex (Ref)	Gov't	Parks-Prop Tax Chtr $	06/01/35	GO Debt	6,510,083
281 8267100	2018 Aquatic Center YMCA	Gov't	Parks-Prop Tax Chtr $	12/01/42	GO Debt	13,588,333
						20,098,416
Gas Tax - Arterial Street						
142 8097580	2015 SIED Loan - 21st Ave/Airport	Gov't	Gas Tax	06/01/23	SIED Loan	174,270
142 8777850	2016 SIED Loan - SOZO	Gov't	Gas Tax	06/01/27	SIED Loan	743,379
142 8147850	2018 SIED - River Rd Impr/Aquatics	Gov't	Gas Tax	06/01/29	SIED Loan	565,200
						1,482,849

GENERAL FUND (PROPERTY TAX / SALES TAX)

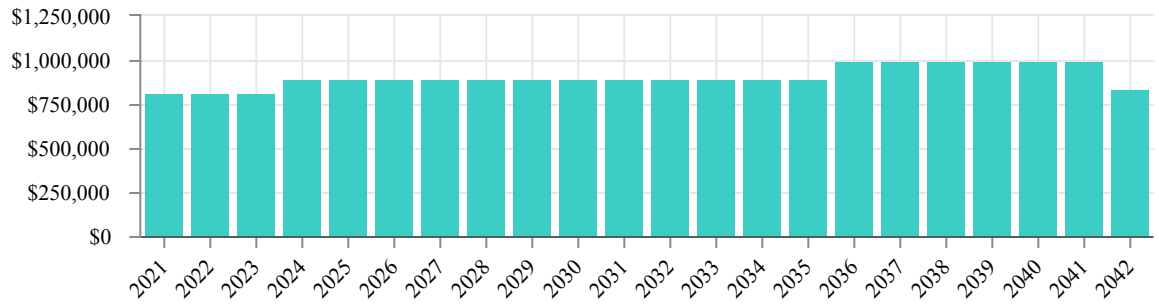


STREETS - ENERGY PROJECT (LIGHTING)

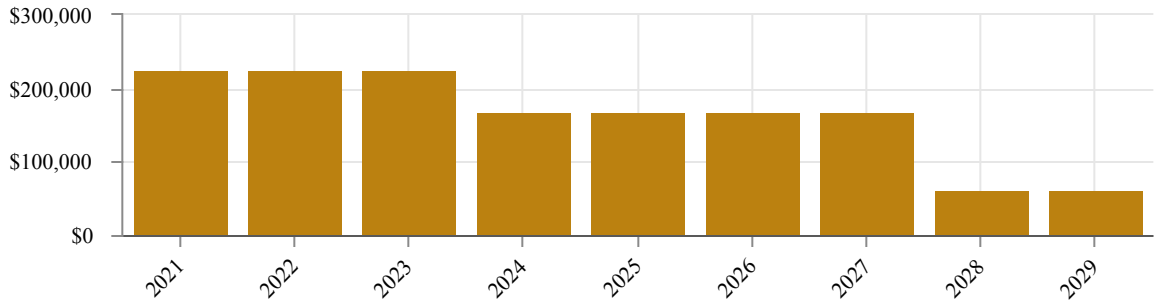


2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031-2044
$ 72,100	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
39,216	39,216	39,216	—	—	—	—	—	—	—	—
14,158	14,158	14,158	14,158				—	—	—	—
1,650,750	1,648,375	1,648,750	1,650,250	—	—	—	—	—	—	—
153,167	153,017	152,859	152,694	153,978	154,663	154,633	—	—	—	—
399,664	399,664	399,664	399,664	399,664	399,664	399,664	399,664	—	—	
2,329,055	2,254,430	2,254,647	2,216,766	553,642	554,327	554,297	399,664	—	—	—
111,329	111,220	111,106	110,986	111,919	112,417	112,395	—	—	—	—
129,250	136,000	137,375	133,625	134,750	135,625	136,250	136,625	131,875	132,000	667,000
240,579	247,220	248,481	244,611	246,669	248,042	248,645	136,625	131,875	132,000	667,000
400,000	400,000	400,000	450,000	450,000	450,000	450,000	450,000	490,000	490,000	2,080,083
420,000	420,000	420,000	450,000	450,000	450,000	450,000	450,000	410,000	410,000	9,258,332
820,000	820,000	820,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	11,338,415
58,090	58,090	58,090	—	—	—	—	—	—	—	—
106,197	106,197	106,197	106,197	106,197	106,197	106,197	—	—	—	—
62,800	62,800	62,800	62,800	62,800	62,800	62,800	62,800	62,800	—	—
227,087	227,087	227,087	168,997	168,997	168,997	168,997	62,800	62,800	—	—

PARKS - PROPERTY TAX CHARTER

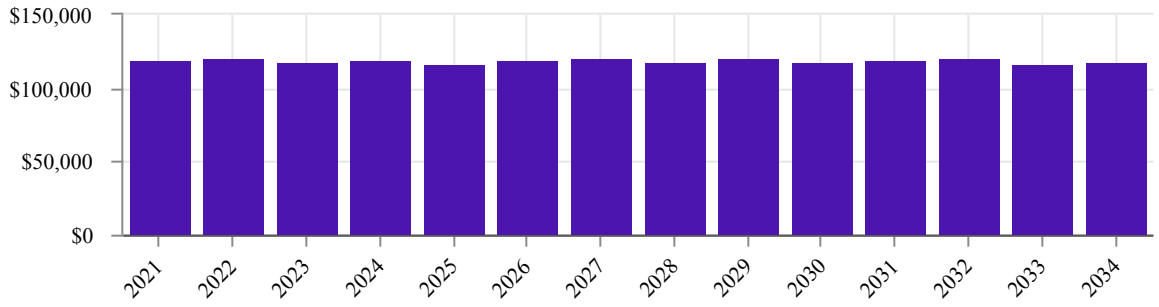


ARTERIAL STREET - GAS TAX

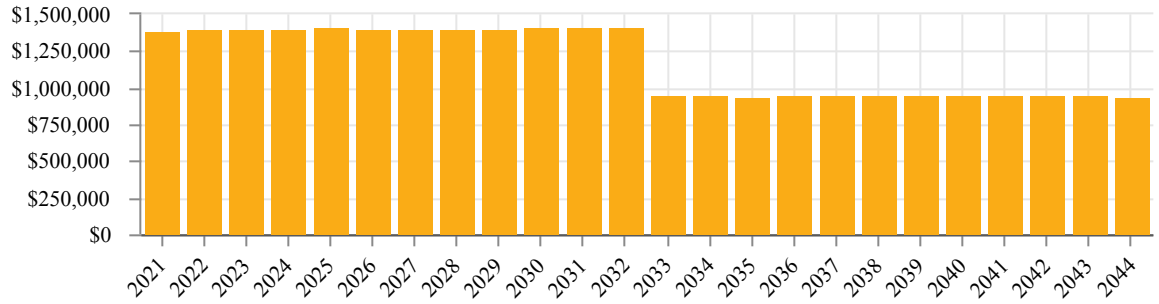


DAC	Description	LTD Type	Funding Source	Mat Date	Category	Balance 12/31/20
911 Call Dispatch						
154 8757900	2014 City Pt of 911 Call Disp Ctr	Gov't	Prop Tax/Disp Fees	05/01/34	Intgov't	$ 1,675,638
Public Facility Districts (Sales Tax)						
272 8327100	2020 Capitol Theatre Exp (Ref)	Gov't	PFD (Sales Tax)	12/01/32	GO Debt	5,498,421
272 8337100	2020 Convention Center Exp III (Ref)	Gov't	PFD (Sales Tax)	12/01/44	GO Debt	3,761,746
272 8347100	2020 Convention Center Exp (Ref)	Gov't	PFD (Sales Tax)	12/01/44	GO Debt	19,027,133
						28,287,300
REET 1 & REET 2						
281 8247100	2020 Fire Station (Ref)	Gov't	REET 1	05/01/22	GO Debt	142,643
281 8287100	2020 Downtown Futures (Ref)	Gov't	REET 2	05/01/22	GO Debt	264,908
281 8187100	2003 SunDome Expansion	Gov't	REET 1	12/01/23	GO Debt	443,679
343 8677800	2009 Railroad Grade Separation	Gov't	REET 2	06/01/28	Intgov't	1,350,520
342 8317850	2010 Railroad Grade Separation	Gov't	REET 1	06/01/34	Intgov't	1,140,046
						3,341,796

PUBLIC SAFETY - DISPATCH CENTER

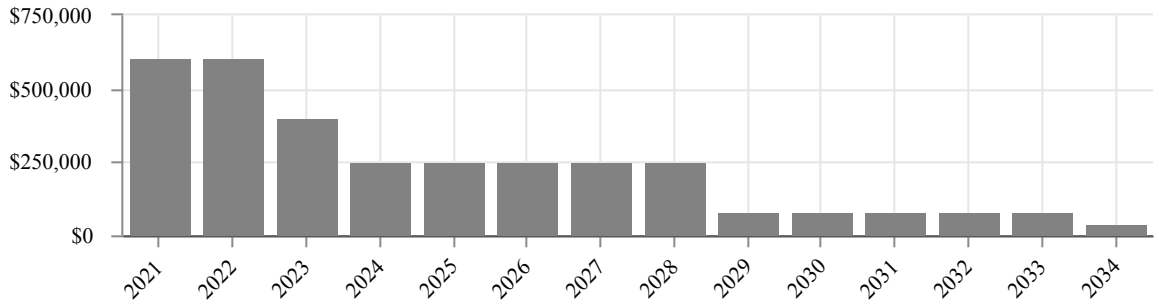


PUBLIC FACILITY DISTRICTS - SALES TAX*



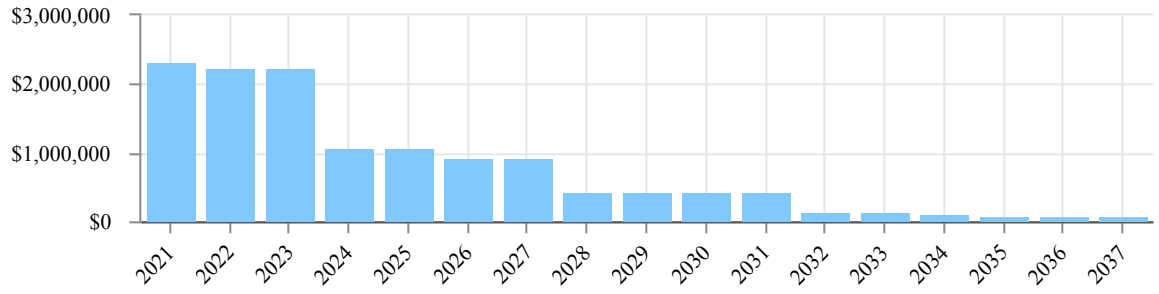
2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031-2044
$ 119,863	$ 121,863	$ 118,663	$ 120,463	$ 117,063	$ 119,513	$ 121,813	$ 118,963	$ 121,113	$ 118,113	$ 478,213
446,645	454,557	451,802	453,357	459,259	454,514	459,210	458,103	461,344	463,729	935,901
156,158	154,583	157,938	156,047	159,069	156,903	154,645	157,307	154,744	157,096	2,197,257
790,893	792,906	794,328	794,875	794,722	794,030	792,596	790,466	792,652	793,946	11,095,718
1,393,696	1,402,046	1,404,068	1,404,279	1,413,050	1,405,447	1,406,451	1,405,876	1,408,740	1,414,771	14,228,876
72,345	70,298	—	—	—	—	—	—	—	—	—
134,355	130,553	—	—	—	—	—	—	—	—	—
145,746	147,934	150,000	—	—	—	—	—	—	—	—
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	295,568
608,598	604,112	404,501	253,676	252,850	252,025	251,199	250,374	84,448	84,448	295,568

REET 1 & REET 2

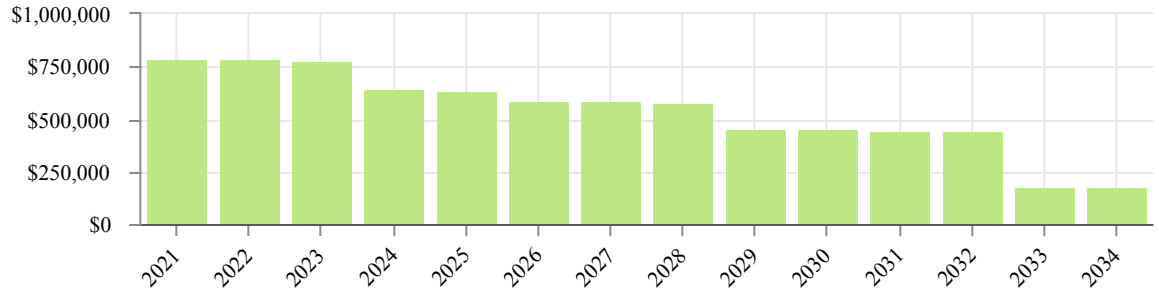


DAC	Description	LTD Type	Funding Source	Mat Date	Category	Balance 12/31/20
Wastewater Revenue						
473 8427800	2001 Fruitvale Neighborhood Sewer	Business	Wastewater Revenue	06/01/21	Intgov't	$ 78,013
493 8587200	2012 Wastewater Rev Bonds, Ref 03B	Business	Wastewater Revenue	11/01/23	Rev Bonds	3,491,800
473 8447800	2005 River Road Sewer	Business	Wastewater Revenue	06/01/25	Intgov't	630,547
473 8457800	2007 Ultra Violet Disinfection	Business	Wastewater Revenue	06/01/27	Intgov't	866,717
488 8597200	2020 Wastewater Rev Bonds (Ref)	Business	Wastewater Revenue	12/01/27	Rev Bonds	2,690,500
473 8627800	2012 Wastewater Treatment Plan	Business	Wastewater Revenue	06/01/31	Intgov't	3,004,269
473 8647800	2011 Energy Efficiency Project	Business	Wastewater Revenue	03/31/33	Intgov't	435,322
473 8767800	2012 Industrial Waste Anaerobic	Business	Wastewater Revenue	07/01/34	Intgov't	551,722
473 8637800	2012 Industrial Sewer Main Ext	Business	Wastewater Revenue	06/01/37	Intgov't	1,445,000
						13,193,890
Water Operating Revenue						
474 8467800	2003 Naches WTP Improvements	Business	Water Operating	07/01/23	Intgov't	408,217
474 8477850	2005 Naches River WTP Filter Rehab	Business	Water Operating	10/01/25	Intgov't	238,894
474 8487850	2009 New Water Well	Business	Water Operating	06/01/28	Intgov't	990,997
474 8667850	2013 Automated Reading System	Business	Water Operating	06/01/32	Intgov't	3,209,211
474 8657850	2013 WTP Lagoons Design	Business	Water Operating	10/01/34	Intgov't	2,737,151
						7,584,470
Irrigation Revenue						
491 8567200	2020 Irrigation Sys Rev Bond (Ref)	Business	Irrigation Revenue	12/01/34	Rev Bonds	3,823,300
Total Debt						$ 93,396,225

WASTEWATER REVENUE

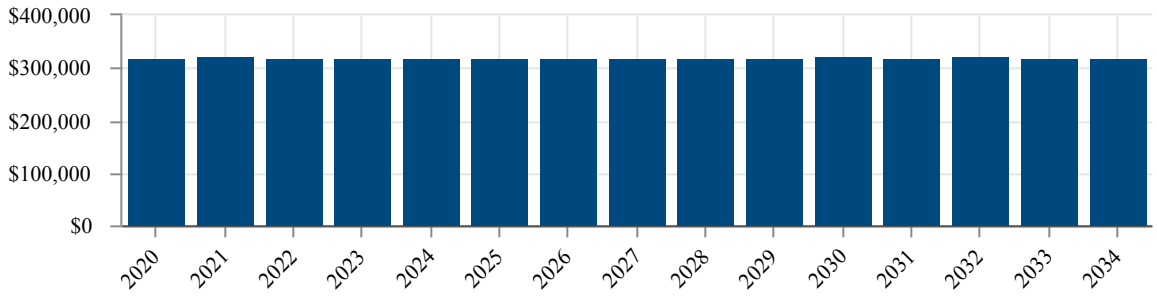


WATER OPERATING REVENUE



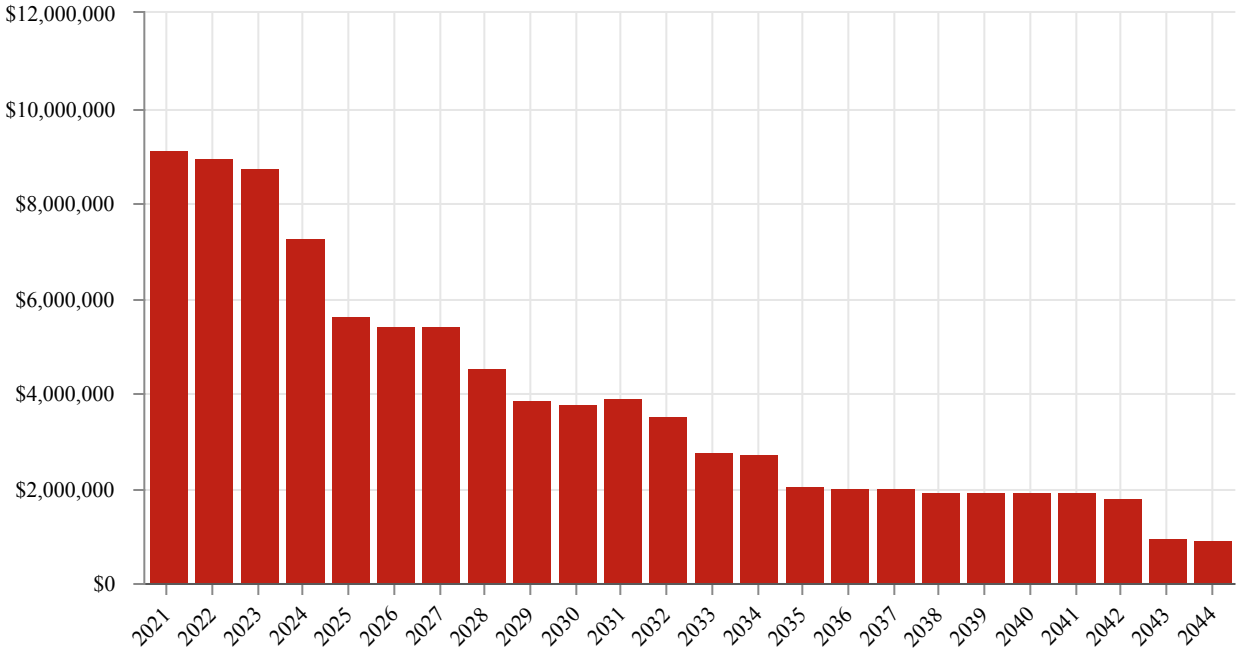
2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031-2044
$ 78,013	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
1,164,200	1,162,800	1,164,800	—	—	—	—	—	—	—	—
127,352	126,731	126,109	125,488	124,867	—	—	—	—	—	—
125,638	125,031	124,424	123,817	123,210	122,603	121,996	—	—	—	—
386,850	382,400	382,800	387,900	387,550	381,900	381,100	—	—	—	—
276,479	275,806	275,133	274,461	273,788	273,115	272,443	271,770	271,097	270,425	269,752
34,826	34,826	34,826	34,826	34,826	34,826	34,826	34,826	34,826	34,826	87,065
39,409	39,409	39,409	39,409	39,409	39,409	39,409	39,409	39,409	39,409	157,636
88,254	87,847	87,440	87,033	86,627	86,220	85,813	85,407	85,000	84,593	580,766
2,321,021	2,234,850	2,234,941	1,072,934	1,070,277	938,073	935,587	431,412	430,332	429,253	1,095,219
136,746	136,072	135,399	—	—	—	—	—	—	—	
48,249	48,014	47,779	47,543	47,308	—	—	—	—	—	
125,995	125,389	124,783	124,178	123,572	122,966	122,360	121,755	—	—	
271,053	270,395	269,737	269,079	268,421	267,763	267,105	266,447	265,789	265,132	528,289
212,645	210,009	207,373	204,737	202,101	199,465	196,829	194,193	191,557	188,920	729,321
794,688	789,879	785,071	645,537	641,402	590,194	586,294	582,395	457,346	454,052	1,257,610
272,550	272,150	276,600	270,750	274,900	273,750	272,450	271,000	269,400	277,650	1,092,100
$9,127,133	$8,973,632	$8,774,058	$7,298,011	$5,638,848	$5,450,366	$5,445,732	$4,559,106	$3,866,053	$3,810,286	$30,452,999

IRRIGATION REVENUE



TOTAL

TOTAL DEBT SERVICE
2021-2044



BUDGET BY DEPARTMENT

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

CITY OF *Yakima*

2021 ORGANIZATIONAL CHART



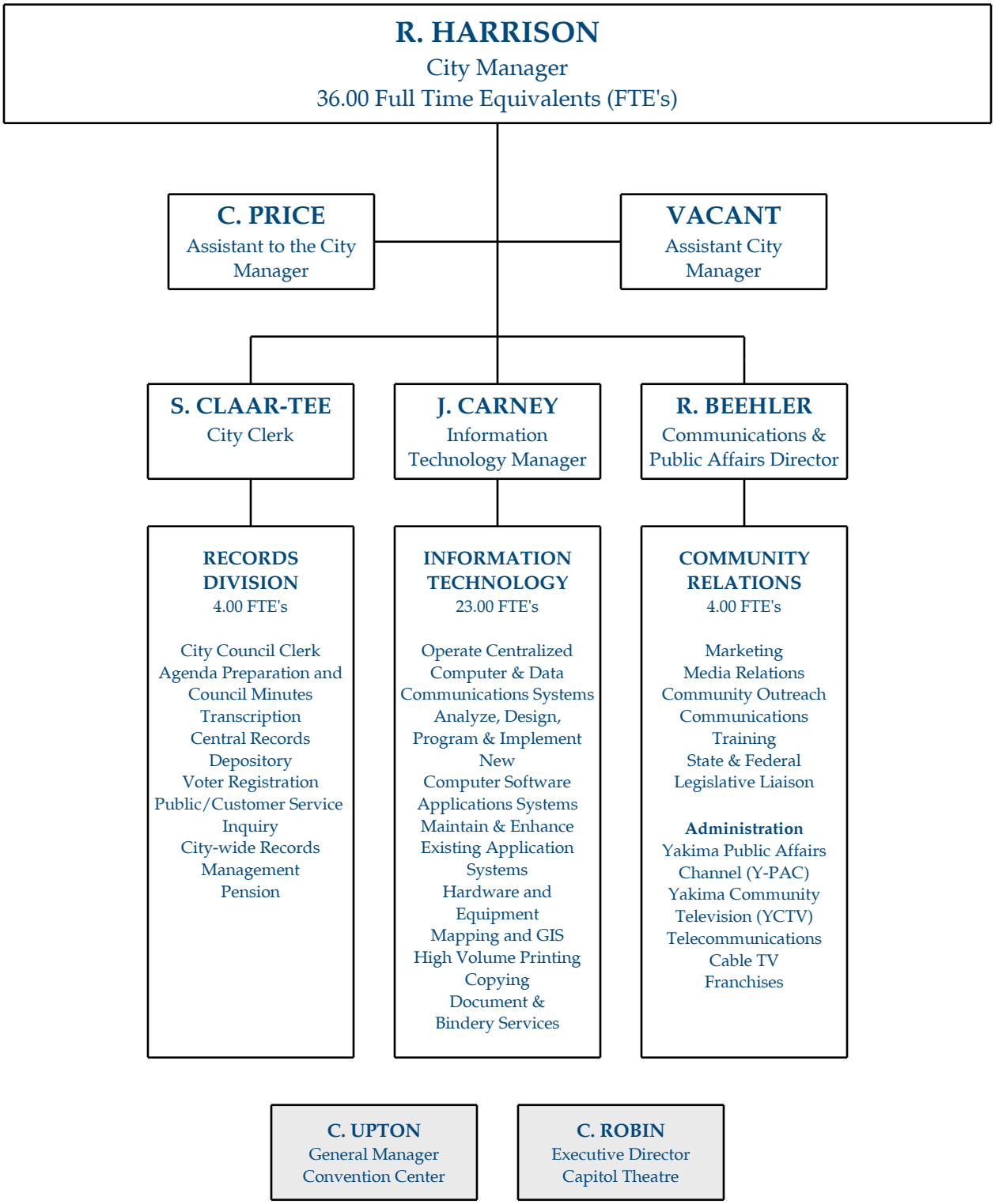
CITY ADMINISTRATION

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

* General Fund Department

CITY ADMINISTRATION

Organizational Chart as of January 1, 2021



CITY COUNCIL - 110

GENERAL FUND

2020 Council Members

Mayor, Patricia Byers - District 3
Assistant Mayor, Holly Cousens - District 7
Eliana Macias - District 1
Jason White - District 2
Kay Funk - District 4
Soneya Lund - District 5
Brad Hill - District 6

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

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
100	Mayor	1.00	1.00	1.00	1.00
150	Assistant Mayor	1.00	1.00	1.00	1.00
200	City Council Member	5.00	5.00	5.00	5.00
Total Personnel		7.00	7.00	7.00	7.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
122 Legislative	$ 185,967	$ 176,779	$ 190,790	$ 181,690	$ 199,786	10.0 %
123 Professional Association Dues	67,012	67,012	85,000	67,012	85,000	26.8 %
	$ 252,979	$ 243,791	$ 275,790	$ 248,702	$ 284,786	14.5 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 95,100	$ 95,100	$ 95,100	$ 95,100	$ 95,100	— %
200 Personnel Benefits	7,704	7,847	7,814	7,814	7,810	(0.1)%
Sub-Total Salaries & Benefits	102,804	102,947	102,914	102,914	102,910	— %
300 Operating Supplies	10,078	6,106	5,000	5,000	5,000	— %
400 Professional Services & Charges	140,098	134,738	167,876	140,788	176,876	25.6 %
Total Expenditures	$ 252,980	$ 243,791	$ 275,790	$ 248,702	$ 284,786	14.5 %

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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 95,100	$ 95,100	$ 95,100	$ 95,100	$ 95,100	— %
200 Benefits	7,704	7,847	7,814	7,814	7,810	(0.1)%
300 Operating Supplies						
31 Office & Operating Supplies	10,078	6,106	5,000	5,000	5,000	— %
400 Professional Services & Charges						
41 Professional Services	57,315	57,839	66,100	62,100	70,100	12.9 %
42 Communications	4,792	4,590	6,926	6,826	6,926	1.5 %
43 Transportation & Training	5,613	2,685	6,000	2,000	10,000	400.0 %
49 Miscellaneous	5,366	2,612	3,850	2,850	4,850	70.2 %
Total	73,086	67,726	82,876	73,776	91,876	24.5 %
Total Expenditures	$ 185,968	$ 176,779	$ 190,790	$ 181,690	$ 199,786	10.0 %

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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges						
49 Miscellaneous	$ 67,012	$ 67,012	$ 85,000	$ 67,012	$ 85,000	26.8 %

CITY MANAGEMENT - 102

GENERAL FUND

City Manager ***Robert Harrison***

DEFINITION

This department provides administrative leadership, 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. The department also coordinates the city's economic development initiatives and many community collaborations and partnerships.

Function(s): 102 & 260.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1110	City Manager	1.00	1.00	1.00	1.00
1130	Assistant City Manager	1.00	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 [1]	—	1.00	—	—
Total Personnel [2]		3.00	4.00	3.00	3.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
102 City Management	$ 424,018	$ 518,189	$ 5,386,736	$ 4,488,136	$ 1,049,419	(76.6)%
260 GRIT Force (Gang Free)	16,635	80,965	306,000	100,000	130,000	30.0 %
	$ 440,653	$ 599,154	$ 5,692,736	$ 4,588,136	$ 1,179,419	(74.3)%

[1] 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).

[2] The equivalent of 1.00 FTE - the Assistant City Manager - is funded by several departments: .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).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 317,063	$ 384,520	$ 347,131	$ 378,891	$ 357,858	(5.6)%
200 Personnel Benefits	86,039	99,423	91,526	76,526	100,182	30.9 %
Sub-Total Salaries & Benefits	403,102	483,943	438,657	455,417	458,040	0.6 %
300 Operating Supplies	1,666	947	4,000	9,000	4,000	(55.6)%
400 Professional Services & Charges	35,886	114,264	5,250,079	4,123,719	717,379	(82.6)%
Total Expenditures	$ 440,654	$ 599,154	$ 5,692,736	$ 4,588,136	$ 1,179,419	(74.3)%

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. Due to the COVID-19 pandemic, the federal government passed the CARES Act in March 2020. These funds have been used to offset city COVID-19 expenditures and provide funds for grants for small businesses and non-profits.

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, along with the COVID-19 funding for 2020.

Account 49 Miscellaneous - This line item includes a pass-thru Cares Act grant in 2020.

102 City Management	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 312,263	$ 338,006	$ 333,831	$ 333,378	$ 344,558	3.4 %
12 Overtime	—	—	—	2,712	—	(100.0)%
13 Special Pay	4,800	6,000	4,800	11,200	4,800	(57.1)%
14 Retirement/Termination Cashout	—	40,514	8,500	31,601	8,500	(73.1)%
Total	317,063	384,520	347,131	378,891	357,858	(5.6)%
200 Benefits	86,039	99,423	91,526	76,526	100,182	30.9 %
300 Operating Supplies						
31 Office & Operating Supplies	1,666	947	4,000	9,000	4,000	(55.6)%
400 Professional Services & Charges						
41 Professional Services	4,413	27,880	3,477,200	2,017,782	534,000	(73.5)%
42 Communications	3,393	2,312	2,079	2,079	2,079	— %
43 Transportation & Training	2,177	621	43,500	23,840	43,500	82.5 %
49 Miscellaneous	9,268	2,486	1,421,300	1,980,019	7,800	(99.6)%
Total	19,251	33,299	4,944,079	4,023,720	587,379	(85.4)%
Total Expenditures	$ 424,019	$ 518,189	$ 5,386,736	$ 4,488,137	$ 1,049,419	(76.6)%

GRIT Force / Gang Free Initiative - 260

The Gang Free Initiative (GFI), originally created in 2011, was created to address the City of Yakima's gang issues. This program ran through 2017, the detail of which was included within the Police narratives at 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.

260	GRIT Force	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 16,635	$ 80,965	$ 306,000	$ 100,000	$ 130,000	30.0 %

Dedicated Revenue

The Grit Grant was awarded through the Department of Commerce in 2018 and was completed in 2019. In late 2019 the City was awarded a second GRIT grant from the Department of Justice to continue to suppress violence in the City of Yakima. Due to the importance and nature of this type of grant the City was also awarded an Interlocal grant from the State of Washington Department of Children, Youth & Families (DCYF) in 2020 to be used in 2020 and 2021.

Dedicated Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
33 Intergovernmental	$ 24,457	$ 104,659	$ 176,000	$ 176,000	$ 30,000	(83.0)%

INDIGENT DEFENSE - 109

GENERAL FUND

City Manager ***Robert Harrison***

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.

109	Indigent Defense	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 1,015,983	$ 1,053,270	$ 1,050,000	$ 1,050,000	$ 1,050,000	— %

Dedicated Revenue

A State Grant provides the dedicated revenue for this function.

Dedicated Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
33	Intergovernmental	$ 93,500	$ 90,100	$ 93,500	$ 93,500	$ 93,500	— %

CITY CLERK / RECORDS - 140

GENERAL FUND

City Manager	*Robert Harrison*
City Clerk	*Sonya Claar Tee*

DEFINITION

The Records Division maintains the official records of the City; takes and maintains a true record of all City Council meetings; provides proper legal noticing; processes and publishes resolutions, ordinances and other documents in accordance with the law; accepts and processes requests for information under the Public Records Disclosure Act; administers oaths of office; and provides general information to the public. The City Clerk serves on the Fire and Police Pension Boards and the Records Administrator serves as the Fire and Police Pension Secretary.

Function(s): 143, 144 & 145.

PERFORMANCE STATISTICS

Records	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Formal Public Disclosure Requests	2,888	2,931	2,938	3,028
Bid openings	37	33	36	36
Legislation				
Council Meetings	57	53	32	41
Legislation Adopted (Resolution and Ordinance)	199	174	168	186
Contracts Processed	232	252	214	234

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1234	City Clerk	1.00	1.00	1.00	1.00
7123	Department Assistant III [1]	1.00	1.00	—	—
7141	Records Assistant [1]	1.00	1.00	2.00	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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
143 Records	$ 366,812	$ 429,772	$ 501,834	$ 501,834	$ 507,925	1.2 %
144 City Clerk	249,705	252,294	272,214	263,864	278,707	5.6 %
145 Official Proceedings/Publications	5,576	4,051	5,000	5,000	5,000	— %
Total City Council	$ 622,093	$ 686,117	$ 779,048	$ 770,698	$ 791,632	2.7 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 320,857	$ 320,729	$ 344,132	$ 345,443	$ 354,216	2.5 %
200 Personnel Benefits	120,821	111,135	116,330	116,330	118,831	2.1 %
Sub-Total Salaries & Benefits	441,678	431,864	460,462	461,773	473,047	2.4 %
300 Operating Supplies	8,823	3,762	11,400	8,300	11,400	37.3 %
400 Professional Services & Charges	171,592	250,492	307,185	300,624	307,185	2.2 %
Total Expenditures	$ 622,093	$ 686,118	$ 779,047	$ 770,697	$ 791,632	2.7 %

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 interpreter/translation services.

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 $228,154 in 2019. This line item also includes registration expenses for continuation of the City Clerk's professional development training; conferences & workshops and subscriptions & dues for the City Clerk, Records Administrator and Public Records Officer in professional organizations.

143 Records	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 138,071	$ 139,007	$ 150,521	$ 151,832	$ 155,396	2.3 %
12 Overtime	32	—	—	—	—	n/a
13 Special Pay	657	943	2,954	2,954	2,973	0.6 %
14 Retirement/Termination Cashout	3,657	659	1,330	1,330	1,330	— %
Total	142,417	140,609	154,805	156,116	159,699	2.3 %

143	Records	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	64,166	53,083	55,793	55,793	56,992	2.1 %
300	Operating Supplies						
31	Office & Operating Supplies	6,034	1,415	6,000	6,000	6,000	— %
35	Small Tools & Equipment	857	363	1,100	1,100	1,100	— %
	Total	6,891	1,778	7,100	7,100	7,100	— %
400	Professional Services & Charges						
41	Professional Services	1,710	1,918	6,000	4,689	6,000	28.0 %
42	Communications	1,229	1,095	2,435	2,435	2,435	— %
43	Transportation & Training	352	716	1,800	1,800	1,800	— %
48	Repairs & Maintenance	—	—	500	500	500	— %
49	Miscellaneous	150,047	230,571	273,400	273,400	273,400	— %
	Total	153,338	234,300	284,135	282,824	284,135	0.5 %
Total Expenditures		$ 366,812	$ 429,770	$ 501,833	$ 501,833	$ 507,926	1.2 %

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 interpretation/translation services, program maintenance and upgrades.

144	City Clerk	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 175,632	$ 179,156	$ 186,777	$ 186,777	$ 191,959	2.8 %
13	Special Pay	247	639	1,220	1,220	1,229	0.7 %
14	Retirement/Termination Cashout	2,560	325	1,330	1,330	1,330	— %
	Total	178,439	180,120	189,327	189,327	194,518	2.7 %
200	Benefits	56,655	58,052	60,537	60,537	61,839	2.2 %
300	Operating Supplies						
31	Office & Operating Supplies	1,932	1,983	4,300	1,200	4,300	258.3 %
400	Professional Services & Charges						
41	Professional Services	10,730	9,618	15,000	12,000	15,000	25.0 %
42	Communications	395	418	500	300	500	66.7 %
43	Transportation & Training	657	1,476	1,750	100	1,750	n/a
49	Miscellaneous	896	628	800	400	800	100.0 %
	Total	12,678	12,140	18,050	12,800	18,050	41.0 %
Total Expenditures		$ 249,704	$ 252,295	$ 272,214	$ 263,864	$ 278,707	5.6 %

Official Proceedings/Publications - 145

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

145	Official Proceedings/Pubs	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 5,576	$ 4,051	$ 5,000	$ 5,000	$ 5,000	— %

Dedicated Revenue

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

	Dedicated Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
34	Charges for Goods & Services	$ 18	$ 271	$ 400	$ 400	$ 400	— %

INFORMATION TECHNOLOGY - 350

GENERAL FUND

City Manager — *Robert Harrison*
Information Technology Services (ITS) Manager — *John Carney*

DEFINITION
Primary Responsibilities:

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

Function(s): 351, 352 & 353.

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Infrastructure				
Servers	75	80	80	80
Blocked Intrusions	59.0 Million	60.3 Million	60.3 Million	65.0 Million
Printed Documentation	921,218	915,000	921,218	926,436
Telephones	955	955	982	1,015
Operations				
Computers Maintained	1,165	1,171	1,189	1,200
Police/Fire Vehicles	90	90	90	90
Requests from YPD and YFD	2,093	2,100	1,946	2,250
Requests by Category				
Asset Management/Configuration	2	2	—	2
Document Center	344	279	244	300
GIS	51	42	66	100
Hardware	905	910	703	850

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
IT Administration	129	129	125	135
Miscellaneous Work From Home	—	—	62	30
Mobile Device Management	192	140	233	240
Networking	103	66	92	110
Other Systems	10	6	8	10
Other Network and Data Security	—	—	14	25
Security Systems	25	112	151	175
Server Management	164	122	141	150
Services	248	163	131	150
Software	1,609	1,294	1,438	1,700
Telephone System	281	201	216	225
User Management	424	349	361	400
Vehicular Equipment	273	136	237	300
Voice Radio Equipment	77	53	63	75
Web	418	275	407	500
Geographical Information Services (GIS)				
GIS Users	59	341	431	450
GIS Maps and Applications [1]	n/a	n/a	636	750
Web Sites	22	24	24	22
Web Visitors	566,611	455,061	71,914	862,937
Web Site Page Views	2,577,602	1,445,468	3,277,237	3,932,684
CityICE Applications [1]	n/a	n/a	119	142

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 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 [2]	1.00	—	—	—
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

[1] Not tracked before 2020.

[2] 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.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
2114	ITS Application Support Analyst [1,3]	—	1.00	1.00	2.00
2115	ITS Telephone Systems Analyst [1]	1.00	—	—	—
2117	ITS Web Applications Developer/Admin	1.00	1.00	1.00	1.00
2118	ITS Systems Administrator [4]	2.00	2.00	3.00	3.00
2125	ITS Telecommunications Network Analyst [1]	—	1.00	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 [3]	1.00	1.00	—	—
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 [1]	2.00	1.00	1.00	1.00
11902	ITS Operation Supervisor [1]	1.00	2.00	2.00	2.00
Total Personnel [5]		23.00	23.00	23.00	24.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
351 Information Technology Services	$ 2,839,003	$ 3,010,017	$ 3,730,951	$ 3,635,318	$ 3,780,767	4.0 %
352 Electronic Technology Services	349,412	254,700	270,577	270,577	272,511	0.7 %
353 Copy Center Operations	155,200	149,060	164,561	164,561	165,786	0.7 %
Total City Council	$ 3,343,615	$ 3,413,777	$ 4,166,089	$ 4,070,456	$ 4,219,064	3.7 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 1,581,451	$ 1,625,742	$ 1,873,108	$ 1,772,748	$ 1,907,864	7.6 %
200 Personnel Benefits	633,154	678,525	721,194	721,694	754,174	4.5 %
Sub-Total Salaries & Benefits	2,214,605	2,304,267	2,594,302	2,494,442	2,662,038	6.7 %

[3] The Business Application Specialist position was moved from Utility Services to Information Technology as an ITS Services Application Support Specialist mid-year 2020 due to better meet the needs of Utility Services and the other Enterprise Funds.
[4] An Electronic Supervisor position was replaced with a Systems Administrator mid-year 2019 to help with the increasing threat of cyber attacks.
[5] An equivalent of 1.0 FTE's is funded by Utility Services (481).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	245,408	161,091	498,552	432,276	493,819	14.2 %
400 Professional Services & Charges	779,860	877,211	973,235	984,082	963,208	(2.1)%
600 Capital Projects	103,743	71,209	100,000	159,656	100,000	(37.4)%
Total Expenditures	$ 3,343,616	$ 3,413,778	$ 4,166,089	$ 4,070,456	$ 4,219,065	3.7 %

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 48 Professional Services - This account funds the Police Department share of the operating costs for YakCorps which is the consortium of agencies using the Spillman CAD system.

351 Criminal Justice Sales Tax .3%	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges						
48 Repairs & Maintenance	$ 159,672	$ 166,986	$ 166,986	$ 171,713	$ 171,713	— %

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.

		2018	2019	2020 Amended	2020 Estimated	2021 Projected	% Chng YE Est
351	**Information Technology Services**	**Actual**	**Actual**	**Budget**	**Year-End**	**Budget**	**to Proj**
100	Salaries & Wages						
11	Salaries & Wages	$ 1,297,267	$ 1,408,241	$ 1,621,415	$ 1,521,054	$ 1,662,476	9.3 %
12	Overtime	4,336	2,594	7,000	7,000	7,000	— %
13	Special Pay	15,883	16,845	26,000	26,000	26,000	— %
14	Retirement/Termination Cashout	17,086	—	15,900	15,900	5,000	(68.6)%
	Total	1,334,572	1,427,680	1,670,315	1,569,954	1,700,476	8.3 %
200	Benefits	521,924	570,666	622,947	623,447	654,679	5.0 %
300	Operating Supplies						
31	Office & Operating Supplies	5,570	7,446	10,000	5,000	10,000	100.0 %
32	Fuel	1,735	1,143	2,000	2,000	2,000	— %
34	Items Purchased for Resale	449	267	—	—	—	n/a
35	Small Tools & Equipment	183,319	120,966	425,269	368,993	423,219	14.7 %
	Total	191,073	129,822	437,269	375,993	435,219	15.8 %
400	Professional Services & Charges						
41	Professional Services	213,990	256,689	204,754	334,754	190,000	(43.2)%
42	Communications	14,393	24,695	32,151	32,151	32,151	— %
43	Transportation & Training	5,181	7,036	3,957	2,275	3,957	73.9 %
45	Rentals & Leases	15,683	—	—	—	—	n/a
48	Repairs & Maintenance	297,044	351,026	488,423	361,225	488,423	35.2 %
49	Miscellaneous	3,889	4,207	4,150	4,150	4,150	— %
	Total	550,180	643,653	733,435	734,555	718,681	(2.2)%
600	Capital Outlay						
64	Machinery & Equipment	81,581	71,209	100,000	159,656	100,000	(37.4)%
Total Expenditures		$ 2,679,330	$ 2,843,030	$ 3,563,966	$ 3,463,605	$ 3,609,055	4.2 %

Electronic Technology Services - 352

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

	352 Electronic Technology Services	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 162,202	$ 149,062	$ 149,900	$ 149,900	$ 153,524	2.4 %
12	Overtime	2,878	803	2,000	2,000	2,000	— %
13	Special Pay	63	—	500	500	500	— %
14	Retirement/Termination Cashout	34,509	—	—	—	—	n/a
	Total	199,652	149,865	152,400	152,400	156,024	2.4 %
200	Benefits	90,510	86,488	76,507	76,507	77,500	1.3 %
300	Operating Supplies						
31	Office & Operating Supplies	25,246	12,281	18,000	18,000	18,000	— %
35	Small Tools & Equipment	3,815	1,212	10,783	10,783	8,100	(24.9)%
	Total	29,061	13,493	28,783	28,783	26,100	(9.3)%
400	Professional Services & Charges						
42	Communications	1,127	1,085	1,887	1,887	1,887	— %
43	Transportation & Training	25	—	—	—	—	n/a
45	Rentals & Leases	3,983	3,712	4,000	4,000	4,000	— %
48	Repairs & Maintenance	2,800	32	7,000	7,000	7,000	— %
49	Miscellaneous	92	25	—	—	—	n/a
	Total	8,027	4,854	12,887	12,887	12,887	— %
600	Capital Outlay						
64	Machinery & Equipment	22,162	—	—	—	—	n/a
Total Expenditures		$ 349,412	$ 254,700	$ 270,577	$ 270,577	$ 272,511	0.7 %

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.

	353 Copy Center Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 47,226	$ 48,196	$ 49,144	$ 49,144	$ 50,114	2.0 %
12	Overtime	—	—	500	500	500	— %
13	Special Pay	—	—	750	750	750	— %
	Total	47,226	48,196	50,394	50,394	51,364	1.9 %
200	Benefits	20,719	21,372	21,740	21,740	21,995	1.2 %

353	Copy Center Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	25,273	17,776	32,500	27,500	32,500	18.2 %
400	Professional Services & Charges						
42	Communications	174	160	226	226	226	— %
43	Transportation & Training	—	—	43	43	43	— %
45	Rentals & Leases	89	8,953	9,500	9,500	9,500	— %
48	Repairs & Maintenance	61,719	52,604	50,000	55,000	50,000	(9.1)%
49	Miscellaneous	—	—	158	158	158	— %
	Total	61,982	61,717	59,927	64,927	59,927	(7.7)%
Total Expenditures		$ 155,200	$ 149,061	$ 164,561	$ 164,561	$ 165,786	0.7 %

Dedicated Revenue

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

Dedicated Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
33	Intergovernmental	$ 172,712	$ 139,905	$ 136,428	$ 141,968	$ 136,428	(3.9)%
34	Charges for Goods & Services	60,831	45,707	65,436	32,500	42,500	30.8 %
36	Miscellaneous Revenues	22,551	14,647	14,550	19,914	19,000	(4.6)%
	Total	$ 256,094	$ 200,259	$ 216,414	$ 194,382	$ 197,928	1.8 %

COMMUNITY RELATIONS- 125

City Manager — *Robert Harrison*
Community Relations Manager — *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) YPAC (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

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
YCTV community programming	123 shows 64 hours	114 shows 54 hours	100 shows 45 hours	110 shows 50 hours
"Imported" programming	143 shows 82 hours	154 shows 93 hours	160 shows 95 hours	160 shows 95 hours
Production equipment (cameras, etc.) use	97 hours	85 hours	45 hours	60 hours
Editing equipment use	47 hours	54 hours	35 hours	45 hours
YCTV Producers trained	34	22	15	20
YPAC programming	354 shows 392 hours	365 shows 405 hours	360 shows 395 hours	365 shows 390 hours
Program sales revenue	$155	$105	$100	$100
News releases	345	370	390	400
Social media posts created	574	610	600	600

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1255	Communications & Public Affairs Manager	1.00	1.00	1.00	1.00
2245	Community Relations Specialist [1]	1.00	2.00	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	—
2254	Municipal Producer	1.00	1.00	1.00	1.00
Total Personnel [2]		5.00	5.00	6.00	5.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
125 PEG Capital	$ 16,603	$ 2,254	$ 39,000	$ 34,000	$ 39,000	14.7 %
126 Community Relations	598,284	586,576	750,758	746,380	692,584	(7.2)%
Total	614,887	588,830	789,758	780,380	731,584	(6.3)%
Revenues by Element						
31 Taxes	646,993	646,414	656,000	644,727	638,000	(1.0)%
36 Miscellaneous Revenues	785	620	1,100	1,100	1,100	— %
Transfers In	—	—	67,685	67,685	65,853	(2.7)%
Total	647,778	647,034	724,785	713,512	704,953	(1.2)%
Fund Balance						
Beginning Balance	708,399	741,290	799,493	799,493	732,624	(8.4)%
Revenues less Expenditures	32,891	58,204	(64,973)	(66,868)	(26,631)	(60.2)%
Ending Balance	$ 741,290	$ 799,494	$ 734,520	$ 732,625	$ 705,993	(3.6)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 360,025	$ 354,053	$ 431,423	$ 431,423	$ 393,614	(8.8)%
200 Personnel Benefits	143,769	141,770	179,224	179,224	148,123	(17.4)%
Sub-Total Salaries & Benefits	503,794	495,823	610,647	610,647	541,737	(11.3)%

[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. This position was deleted mid-year 2020 due to inadequate revenues.

[2] Community Relations funds .15 in City Management (102).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	23,272	20,378	40,720	33,720	40,720	20.8 %
400 Professional Services & Charges	68,653	70,065	123,826	121,448	134,561	10.8 %
600 Capital Projects	16,603	—	12,000	12,000	12,000	— %
Transfers	2,565	2,565	2,565	2,565	2,565	— %
Total Expenditures	$ 614,887	$ 588,831	$ 789,758	$ 780,380	$ 731,583	(6.3)%

EXPLANATORY NARRATIVE

This fund provides accurate tracking of expenditures using funds from PEG access fee paid to the City by Spectrum (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 fund 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 Spectrum (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.)	$ 6,500	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	4,750	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 Council Chambers video and audio technology upgrade	11,500	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.)	10,750	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.
Unmanned Aerial Vehicle (Drone)	5,500	Franchise Fees & PEG Access Fee	Unmanned Aerial Vehicles (UAV's) have become more commonplace in municipal government recently. UAV's provide multiple advantages with regard to content creation, data gathering, and other crucial uses.'
Total	$ 39,000		

125	PEG Capital	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
35	Small Tools & Equipment	$ —	$ 2,254	$ 25,000	$ 20,000	$ 25,000	25.0 %
400	Professional Services & Charges						
48	Repairs & Maintenance	—	—	2,000	2,000	2,000	— %
600	Capital Outlay						
64	Machinery & Equipment	16,603	—	12,000	12,000	12,000	— %
Total Expenditures		$ 16,603	$ 2,254	$ 39,000	$ 34,000	$ 39,000	14.7 %

Community Relations - 126

The purpose of this function is to track expenditures related to planning, directing, administering, and supporting the operations of the Community Relations office. Revenues are generated by a 5% franchise fee applied to Spectrum (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 Spectrum (Charter Communications), and other minor miscellaneous sources.

Account 41 Professional Services - This account is primarily used to support efforts by the City to cross-promote economic development initiatives, for furthering the community outreach initiatives of the Community Relations office and to advertise special YCTV or Y-PAC programming.

126	Community Relations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 353,613	$ 347,834	$ 423,223	$ 423,223	$ 385,414	(8.9)%
13	Special Pay	196	190	3,200	3,200	3,200	— %
14	Retirement/Termination Cashout	6,216	6,029	5,000	5,000	5,000	— %
	Total	360,025	354,053	431,423	431,423	393,614	(8.8)%
200	Benefits	143,769	141,770	179,224	179,224	148,123	(17.4)%
300	Operating Supplies						
31	Office & Operating Supplies	901	766	3,500	3,500	3,500	— %
32	Fuel	284	191	220	220	220	— %
35	Small Tools & Equipment	22,087	17,166	12,000	10,000	12,000	20.0 %
	Total	23,272	18,123	15,720	13,720	15,720	14.6 %
400	Professional Services & Charges						
41	Professional Services	51,324	50,260	100,033	97,455	110,568	13.5 %
42	Communications	3,724	3,731	3,422	3,422	3,422	— %
43	Transportation & Training	411	641	2,500	1,500	2,500	66.7 %
44	Taxes & Assessments	—	70	—	—	—	n/a
47	Public Utility Services	5,291	5,586	7,571	7,571	7,571	— %
48	Repairs & Maintenance	2,463	1,764	3,550	3,550	3,750	5.6 %
49	Miscellaneous	5,439	8,013	4,750	5,950	4,750	(20.2)%
	Total	68,652	70,065	121,826	119,448	132,561	11.0 %
	Vehicle Replacement	2,565	2,565	2,565	2,565	2,565	— %
Total Expenditures		$ 598,283	$ 586,576	$ 750,758	$ 746,380	$ 692,583	(7.2)%

Revenue

Revenues are generated by a 5% franchise fee applied to Spectrum (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 Spectrum (Charter Communications), and other minor miscellaneous sources.

	Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 708,399	$ 741,290	$ 799,493	$ 799,493	$ 732,624	(8.4)%
31	Taxes	646,993	646,414	656,000	644,727	638,000	(1.0)%
36	Miscellaneous Revenues	785	620	1,100	1,100	1,100	— %
	Transfers In	—	—	67,685	67,685	65,853	(2.7)%
	Total	$ 1,356,177	$ 1,388,324	$ 1,524,278	$ 1,513,005	$ 1,437,577	(5.0)%

ECONOMIC DEVELOPMENT - 250

GENERAL FUND

City Manager ***Robert Harrison***

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 mill site are accounted for in the Yakima Revenue Development Area fund (323).

The Economic Development fund includes community support to:

- Yakima Arts Commission
- Downtown Association of Yakima (DAY)
- Yakima County Development Association (YCDA)

Function(s): 251 & 805.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1275	Economic Development Manager [1]	1.00	—	—	—
Total Personnel [2]		1.00	—	—	—

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
251 Economic Development	$ 399,622	$ 278,663	$ 238,391	$ 165,109	$ 327,988	98.6 %
805 SIED Yakima Valley Brewing	—	—	14,158	14,158	14,158	— %
	$ 399,622	$ 278,663	$ 252,549	$ 179,267	$ 342,146	90.9 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 96,543	$ 1,038	$ 54,293	$ —	$ 26,542	n/a
200 Personnel Benefits	32,520	980	17,488	—	8,896	n/a
Sub-Total Salaries & Benefits	129,063	2,018	71,781	—	35,438	n/a

[1] The Economic Development Manager resigned in 2018 and the position was deleted in 2019 due to budget considerations.

[2] Economic Development funds .35 of the Assistant City Manager (102) position.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	—	—	2,500	2,500	2,500	— %
400 Professional Services & Charges	270,559	276,645	164,109	162,609	290,049	78.4 %
700 Debt Service - Principal	—	—	9,192	9,192	12,487	35.8 %
800 Debt Service - Interest	—	—	4,966	4,966	1,671	(66.4)%
Total Expenditures	$ 399,622	$ 278,663	$ 252,548	$ 179,267	$ 342,145	90.9 %

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. Beginning in 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)	$ 133,333
Yakima Arts Commission	10,000
Total community support (offset by revenue of $71,429)	$ 143,333

SPECIAL EVENT SUPPORT

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

251 Economic Development	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 77,653	$ 591	$ 54,293	$ —	$ 26,542	n/a
14 Retirement/Termination Cashout	18,890	447	—	—	—	n/a
Total	96,543	1,038	54,293	—	26,542	n/a
200 Benefits	32,520	980	17,488	—	8,896	n/a

251	Economic Development	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
35	Small Tools & Equipment	—	—	2,500	2,500	2,500	— %
400	Professional Services & Charges						
41	Professional Services	269,594	276,554	160,833	160,833	283,833	76.5 %
42	Communications	505	91	1,276	1,276	1,276	— %
43	Transportation & Training	25	—	1,500	—	1,500	n/a
47	Public Utility Services	—	—	—	—	1,440	n/a
49	Miscellaneous	435	—	500	500	2,000	300.0 %
	Total	270,559	276,645	164,109	162,609	290,049	78.4 %
Total Expenditures		$ 399,622	$ 278,663	$ 238,390	$ 165,109	$ 327,987	98.6 %

SIED Yakima Valley Brewing - 805

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

805	SIED Yakima Valley Brewing	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
700	Debt Services Principal	$ —	$ —	$ 9,192	$ 9,192	$ 12,487	35.8 %
800	Debt Service Int/Other	—	—	4,966	4,966	1,671	(66.4)%
Total Expenditures		$ —	$ —	$ 14,158	$ 14,158	$ 14,158	— %

Dedicated Revenue

Intergovernmental revenue consists of a US DOT Grant for air service promotion and a Main Street tax credit in previous years. Miscellaneous revenues are mainly concessions from special events.

Dedicated Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
33	Intergovernmental	$ 16,570	$ 50,293	$ 12,500	$ 12,500	$ 12,500	— %
34	Charges for Goods & Services	—	100,000	71,500	71,429	100,000	40.0 %
36	Miscellaneous Revenues	240	105	300	300	—	(100.0)%
	Total	$ 16,810	$ 150,398	$ 84,300	$ 84,229	$ 112,500	33.6 %

ECONOMIC DEVELOPMENT FUND - 123

City Manager ***Robert Harrison***

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).

As of 2021, this fund is no longer active. It is being retained to reflect how the fund was used in the past until no longer relative to past budgets. Management will determine how to retire the Fund Balance.

Function(s): 254.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
254 Advisory Services	$ 106,292	$ 129,730	$ 126,902	$ 126,902	$ —	(100.0)%
Revenues by Element						
33 Intergovernmental	130,547	113,863	114,000	103,930	—	(100.0)%
Fund Balance						
Beginning Balance	46,065	70,321	54,454	54,454	31,482	(42.2)%
Revenues less Expenditures	24,255	(15,867)	(12,902)	(22,972)	—	(100.0)%
Ending Balance	$ 70,320	$ 54,454	$ 41,552	$ 31,482	$ 31,482	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 106,292	$ 129,730	$ 126,902	$ 126,902	$ —	(100.0)%

EXPLANATORY NARRATIVE

A City Economic Development Loan Fund, capitalized by federal HUD Section 108 Loans. All payments for this loan were received by a third-party fiscal agent, and were 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 was redirected to assist cities and counties with the lowest taxing capacity. The City of Yakima met the parameters established in the law to continue to receive assistance in 2018 - 2020.

Advisory Services - 254

This function pays for non-ONDS economic development activity.

Account 41 Professional Services - The budget supported economic development activities including professional services agreements, and also support outreach and marketing of economic programs and benefits. Included in this budget was funding for an economic development lobbyist in Washington D.C., along with support for the Yakima County Development Association and the Downtown Yakima Business Improvement District (DYBID).

254	Advisory Services	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 103,046	$ 128,326	$ 124,463	$ 124,463	$ —	(100.0)%
43	Transportation & Training	1,352	—	—	—	—	n/a
47	Public Utility Services	1,371	1,404	1,439	1,439	—	(100.0)%
49	Miscellaneous	523	—	1,000	1,000	—	(100.0)%
Total Expenditures		$ 106,292	$ 129,730	$ 126,902	$ 126,902	$ —	(100.0)%

Revenue

Revenue consisted of intergovernmental assistance (State assistance for economically disadvantaged cities). Any further revenue received from this funding source will be distributed to the General Fund in 2021.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 46,065	$ 70,321	$ 54,454	$ 54,454	$ 31,482	(42.2)%
33	Intergovernmental	130,547	113,863	114,000	103,930	—	(100.0)%
	Total	$ 176,612	$ 184,184	$ 168,454	$ 158,384	$ 31,482	(80.1)%

DOWNTOWN YAKIMA BUSINESS IMPROVEMENT DISTRICT (DYBID) - 161

City Manager ***Robert Harrison***

DEFINITION

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

Function(s): 261, 262 & 263.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
261 Contracted Services	$ 15,753	$ 11,424	$ 12,244	$ —	$ 2,250	n/a
262 Administration	172,000	160,000	180,000	180,000	180,000	— %
263 DYBID Parking	353	272	2,500	2,500	2,500	— %
Total	188,106	171,696	194,744	182,500	184,750	1.2 %
Revenues by Element						
36 Miscellaneous Revenues	152,687	165,033	201,675	186,754	185,750	(0.5)%
Fund Balance						
Beginning Balance	99,366	63,947	57,284	57,284	61,538	7.4 %
Revenues less Expenditures	(35,419)	(6,663)	6,931	4,254	1,000	(76.5)%
Ending Balance	$ 63,947	$ 57,284	$ 64,215	$ 61,538	$ 62,538	1.6 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	$ 2,000	$ —	$ 5,000	$ 5,000	$ 5,000	— %
400 Professional Services & Charges	186,106	171,696	189,744	177,500	179,750	1.3 %
Total Expenditures	$ 188,106	$ 171,696	$ 194,744	$ 182,500	$ 184,750	1.2 %

EXPLANATORY NARRATIVE

Contracted Services - 261

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

261	Contracted Services	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 7,127	$ 11,424	$ 12,244	$ —	$ 2,250	n/a
48	Repairs & Maintenance	8,626	—	—	—	—	n/a
Total Expenditures		$ 15,753	$ 11,424	$ 12,244	$ —	$ 2,250	n/a

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.

262	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 2,000	$ —	$ 5,000	$ 5,000	$ 5,000	— %
400	Professional Services & Charges						
41	Professional Services	170,000	160,000	175,000	175,000	175,000	— %
Total Expenditures		$ 172,000	$ 160,000	$ 180,000	$ 180,000	$ 180,000	— %

DYBID Parking - 263

This function accounts for expenditures related to parking facilities.

263	DYBID Parking	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
47	Public Utility Services	$ 353	$ 272	$ 2,500	$ 2,500	$ 2,500	— %

Revenue

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

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 99,366	$ 63,947	$ 57,284	$ 57,284	$ 61,538	7.4 %
36	Miscellaneous Revenues	152,687	165,033	201,675	186,754	185,750	(0.5)%
	Total	$ 252,053	$ 228,980	$ 258,959	$ 244,038	$ 247,288	1.3 %

CENTRAL BUSINESS DISTRICT CAPITAL IMPROVEMENT - 321

City Manager — *Robert Harrison*

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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
257 DYBID Assessment	$ 10,000	$ —	$ 10,000	$ 10,000	$ 34,492	244.9 %
258 Commercial Area Development	69	—	—	—	—	n/a
702 Downtown Redevelopment	1,809,932	—	—	—	—	n/a
Total	1,820,001	—	10,000	10,000	34,492	244.9 %
Revenues by Element						
36 Miscellaneous Revenues	715,306	73,561	21,450	21,450	21,250	(0.9)%
Transfers In	—	520,000	—	—	—	n/a
Total	715,306	593,561	21,450	21,450	21,250	(0.9)%
Fund Balance						
Beginning Balance	572,172	(532,523)	61,038	61,038	72,488	18.8 %
Revenues less Expenditures	(1,104,695)	593,561	11,450	11,450	(13,242)	(215.7)%
Ending Balance	$ (532,523)	$ 61,038	$ 72,488	$ 72,488	$ 59,246	(18.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 1,760,411	$ —	$ 10,000	$ 10,000	$ 34,492	244.9 %
600 Capital Projects	59,590	—	—	—	—	n/a
Total Expenditures	$ 1,820,001	$ —	$ 10,000	$ 10,000	$ 34,492	244.9 %

EXPLANATORY NARRATIVE

DYBID Assessment - 257

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

	257 DYBID Assessment	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ —	$ —	$ —	$ —	$ 24,492	n/a
48	Repairs & Maintenance	10,000	—	10,000	10,000	10,000	— %
Total Expenditures		$ 10,000	$ —	$ 10,000	$ 10,000	$ 34,492	244.9 %

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 have been budgeted for potential public expenditures in the downtown area in since 2019.

	258 Commercial Area Development	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
44	Taxes & Assessments	$ 45	$ —	$ —	$ —	$ —	n/a
49	Miscellaneous	24	—	—	—	—	n/a
Total Expenditures		$ 69	$ —	$ —	$ —	$ —	n/a

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.

	702 Downtown Redevelopment	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 3,033	$ —	$ —	$ —	$ —	n/a
49	Miscellaneous	1,747,309	—	—	—	—	n/a
	Total	1,750,342	—	—	—	—	n/a
600	Capital Outlay						
65	Construction Projects	59,590	—	—	—	—	n/a
Total Expenditures		$ 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.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 572,172	$ (532,523)	$ 61,038	$ 61,038	$ 72,488	18.8 %
36	Miscellaneous Revenues	715,306	73,561	21,450	21,450	21,250	(0.9)%
	Transfers In	—	520,000	—	—	—	n/a
Total		$ 1,287,478	$ 61,038	$ 82,488	$ 82,488	$ 93,738	13.6 %

TROLLEY - 162

City Manager *Robert Harrison*

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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
206 Trolley	$ 13,871	$ 36,512	$ 15,573	$ 14,880	$ 15,463	3.9 %
Revenues by Element						
33 Intergovernmental	—	29,672	—	—	—	n/a
36 Miscellaneous Revenues	1,275	22,775	1,275	1,275	1,275	— %
Transfers In	11,500	10,000	10,000	10,000	10,000	— %
Total	12,775	62,447	11,275	11,275	11,275	— %
Fund Balance						
Beginning Balance	20,952	19,856	45,791	45,791	42,186	(7.9)%
Revenues less Expenditures	(1,096)	25,935	(4,298)	(3,605)	(4,188)	16.2 %
Ending Balance	$ 19,856	$ 45,791	$ 41,493	$ 42,186	$ 37,998	(9.9)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 13,871	$ 36,512	$ 15,573	$ 14,880	$ 15,463	3.9 %

EXPLANATORY NARRATIVE

Trolley - 206

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

206	Trolley	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 7,539	$ 1,087	$ 14,173	$ 10,018	$ 14,063	40.4 %
42	Communications	1,001	1,046	1,000	1,000	1,000	— %
47	Public Utility Services	383	403	400	407	400	(1.7)%
48	Repairs & Maintenance	4,948	33,976	—	3,455	—	(100.0)%
Total Expenditures		$ 13,871	$ 36,512	$ 15,573	$ 14,880	$ 15,463	3.9 %

Revenue

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

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 20,952	$ 19,856	$ 45,791	$ 45,791	$ 42,186	(7.9)%
33	Intergovernmental	—	29,672	—	—	—	n/a
36	Miscellaneous Revenues	1,275	22,775	1,275	1,275	1,275	— %
	Transfers In	11,500	10,000	10,000	10,000	10,000	— %
Total		$ 33,727	$ 82,303	$ 57,066	$ 57,066	$ 53,461	(6.3)%

FRONT STREET BUSINESS IMPROVEMENT AREA - 163

City Manager *Robert Harrison*

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 seven businesses were assessed through the PBIA in 2020. This number is expected to remain the same for 2021.

Function(s): 207.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
207 Front Street Business Improvement	$ 2,200	$ 2,820	$ 5,100	$ 5,100	$ 5,100	— %
Revenues by Element						
36 Miscellaneous Revenues	3,135	5,276	3,700	3,700	3,700	— %
Fund Balance						
Beginning Balance	155	1,090	3,546	3,546	2,146	(39.5)%
Revenues less Expenditures	935	2,456	(1,400)	(1,400)	(1,400)	— %
Ending Balance	$ 1,090	$ 3,546	$ 2,146	$ 2,146	$ 746	(65.2)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 2,200	$ 2,820	$ 5,100	$ 5,100	$ 5,100	— %

EXPLANATORY NARRATIVE

Front Street Business Improvement - 207

The operating budget includes miscellaneous expenses to provide for promotion of the North Front Street PBIA Area. Expenditures from this fund are recommended by the North Front Street Improvement Association.

207 Front Street Business Impr	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges						
49 Miscellaneous	$ 2,200	$ 2,820	$ 5,100	$ 5,100	$ 5,100	— %

Revenue

Revenue in this fund consists of interest earnings and PBIA assessments. Self-assessments for area businesses are based on number of employees. This assessment figure is subject to change if there is a net increase or decrease in employees in the Front Street PBIA assessment area.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 155	$ 1,090	$ 3,546	$ 3,546	$ 2,146	(39.5)%
36	Miscellaneous Revenues	3,135	5,276	3,700	3,700	3,700	— %
Total		$ 3,290	$ 6,366	$ 7,246	$ 7,246	$ 5,846	(19.3)%

CONVENTION CENTER - 170

City Manager	*Robert Harrison*
President and CEO - YVVCB	*John Cooper*
Convention Center General Manager	*Connie Upton*

DEFINITION

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

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

The convention industry continues to be more competitive by the day. In addition to new facilities, a major competitive factor is that venues around the state are discounting rates and are offering multi-year deals. Given the long history of outstanding service and consistent upgrades to the facilities, and now the expansion, there is continued support with our planners in booking the facility in late 2021 and beyond. This will grow the Convention Center and increase 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

Convention Center	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Future Days Booked	481	479	180	400
Event Days Held	388	374	120	275
Revenue				
Yakima Center Operations	$ 835,236	$ 769,149	$ 291,200	$ 875,000
Hotel / Motel Tax	730,393	718,986	696,660	681,525
Operating Transfer from PFD	100,000	100,000	150,000	350,000
Total Revenue	$ 1,665,629	$ 1,588,135	$ 1,137,860	$ 1,906,525

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
275 Tourist Promotion	$ 444,099	$ 450,333	$ 412,368	$ 251,931	$ 400,251	58.9 %
278 Yakima Center Management	1,222,509	1,227,316	1,285,796	817,114	1,350,214	65.2 %
Total	1,666,608	1,677,649	1,698,164	1,069,045	1,750,465	63.7 %

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Revenues by Element						
31 Taxes	730,393	718,986	696,660	696,660	681,525	(2.2)%
34 Charges for Goods & Services	—	—	300,000	130,000	300,000	130.8 %
36 Miscellaneous Revenues	835,236	769,149	541,200	161,200	575,000	256.7 %
Transfers In	100,000	100,000	150,000	150,000	350,000	133.3 %
Total	1,665,629	1,588,135	1,687,860	1,137,860	1,906,525	67.6 %
Fund Balance						
Beginning Balance	378,217	377,237	287,722	287,722	356,537	23.9 %
Revenues less Expenditures	(979)	(89,514)	(10,304)	68,815	156,060	126.8 %
Ending Balance	$ 377,238	$ 287,723	$ 277,418	$ 356,537	$ 512,597	43.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	$ 55,325	$ 67,635	$ 64,000	$ 32,500	$ 75,000	130.8 %
400 Professional Services & Charges	1,611,283	1,610,014	1,634,164	1,036,545	1,675,465	61.6 %
Total Expenditures	$ 1,666,608	$ 1,677,649	$ 1,698,164	$ 1,069,045	$ 1,750,465	63.7 %

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

	2018 Actual	2019 Actual	2020 Year-End Estimate	2021 Projected Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima	$ 184,000	$ 184,000	$ 100,285	$ 174,886
Sports Commission promotes Yakima's ability to host sporting events and sports related conventions.	82,500	87,500	47,621	78,750
Promotional funds established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's	311	598	500	2,000

PROFESSIONAL SERVICES

	2018 Actual	2019 Actual	2020 Year-End Estimate	2021 Projected Budget
Remitted to State Fair Park and SOZO to promote and market the SunDome and assist with its operations	75,000	75,000	48,380	61,740
Marketing	787	1,736	—	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	101,500	101,500	55,145	79,875
Total	$ 444,098	$ 450,334	$ 251,931	$ 400,251

275	Tourist Promotion	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 444,099	$ 450,333	$ 412,368	$ 251,931	$ 400,251	58.9 %

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

	2018 Actual	2019 Actual	2020 Year-End Estimate	2021 Projected Budget
Pacific Power	$ 133,723	$ 114,423	$ 90,000	$ 160,000
Natural Gas	24,676	25,502	22,000	35,000
Water and wastewater	24,160	21,725	14,900	25,600
Refuse	5,593	4,248	3,200	6,750
Irrigation	2,242	2,223	1,950	2,200
Stormwater	4,597	4,657	4,776	5,200
Total	$ 194,991	$ 172,778	$ 136,826	$ 234,750

278	Yakima Center Management	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 55,325	$ 67,635	$ 64,000	$ 32,500	$ 75,000	130.8 %

278	Yakima Center Management	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	866,595	897,348	905,153	577,939	905,464	56.7 %
42	Communications	17,541	17,600	20,000	18,000	21,000	16.7 %
43	Transportation & Training	2,339	1,809	3,500	—	4,000	n/a
45	Rentals & Leases	3,458	5,153	5,000	1,050	7,000	566.7 %
46	Insurance	11,375	10,643	12,000	11,799	13,000	10.2 %
47	Public Utility Services	194,992	172,778	200,143	136,835	234,750	71.6 %
48	Repairs & Maintenance	49,146	46,868	63,000	34,991	74,000	111.5 %
49	Miscellaneous	21,740	7,481	13,000	4,000	16,000	300.0 %
	Total	1,167,186	1,159,680	1,221,796	784,614	1,275,214	62.5 %
Total Expenditures		$ 1,222,511	$ 1,227,315	$ 1,285,796	$ 817,114	$ 1,350,214	65.2 %

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		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 378,217	$ 377,237	$ 287,722	$ 287,722	$ 356,537	23.9 %
31	Taxes	730,393	718,986	696,660	696,660	681,525	(2.2)%
34	Charges for Goods & Services	—	—	300,000	130,000	300,000	130.8 %
36	Miscellaneous Revenues	835,236	769,149	541,200	161,200	575,000	256.7 %
	Transfers In	100,000	100,000	150,000	150,000	350,000	133.3 %
Total		$ 2,043,846	$ 1,965,372	$ 1,975,582	$ 1,425,582	$ 2,263,062	58.7 %

CONVENTION CENTER CAPITAL - 370

City Manager	*Robert Harrison*
President and CEO - YVVCB	*John Cooper*
Convention Center General Manager	*Connie Upton*

DEFINITION

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

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

In 2019, Council approved a proposed Convention Center expansion of 18,250 square feet, at a cost of approximately $12.5 million, coming at an opportune time to meet the demands of social distancing. This expansion is being funded by an LTGO bond, to be repaid with PFD and Hotel/ Motel tax revenues. In May of 2019, ALSC Architects was awarded the bid for Architectural services for the expansion. In January 2020, construction began on the expansion. The contractors have 425 days to complete the project without penalty, which gives them until March 27, 2021 to complete the expansion. Currently, the contractor is tracking ahead of this completion date. Interior renovations were rescheduled and completed during the shutdown due to the pandemic.

Function(s): 279.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
279 Capital Improvement	$ 305,750	$ 1,102,646	$ 13,036,450	$ 12,874,910	$ 272,878	(97.9)%
Revenues by Element						
31 Taxes	274,128	375,000	238,430	110,000	65,654	(40.3)%
36 Miscellaneous Revenues	500	1,000	16,900	60,000	—	(100.0)%
39 Other Financing Sources	—	—	12,500,000	12,504,910	—	(100.0)%
Transfers In	155,000	383,600	200,000	200,000	200,000	— %
Total	429,628	759,600	12,955,330	12,874,910	265,654	(97.9)%
Fund Balance						
Beginning Balance	933,114	1,056,992	713,946	713,946	713,947	— %
Revenues less Expenditures	123,878	(343,046)	(81,120)	—	(7,224)	n/a
Ending Balance	$ 1,056,992	$ 713,946	$ 632,826	$ 713,946	$ 706,723	(1.0)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	$ 67,016	$ 38,436	$ 80,000	$ 1,922	$ 35,000	n/a
400 Professional Services & Charges	203,969	148,434	235,000	88,939	237,878	167.5 %
600 Capital Projects	34,765	915,776	12,721,450	12,784,048	—	(100.0)%
Total Expenditures	$ 305,750	$ 1,102,646	$ 13,036,450	$ 12,874,909	$ 272,878	(97.9)%

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 expansion of the Convention Center facility is also budgeted here.

279 Capital Improvement	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies						
35 Small Tools & Equipment	$ 67,016	$ 38,436	$ 80,000	$ 1,922	$ 35,000	n/a
400 Professional Services & Charges						
41 Professional Services	41,373	30,544	40,000	8,975	137,878	n/a
48 Repairs & Maintenance	162,596	117,890	195,000	79,965	100,000	25.1 %
Total	203,969	148,434	235,000	88,940	237,878	167.5 %
600 Capital Outlay						
64 Machinery & Equipment	34,765	21,163	221,450	102,388	—	(100.0)%
65 Construction Projects	—	894,613	12,500,000	12,681,660	—	(100.0)%
Total	34,765	915,776	12,721,450	12,784,048	—	(100.0)%
Total Expenditures	$ 305,750	$ 1,102,646	$ 13,036,450	$ 12,874,910	$ 272,878	(97.9)%

Revenue

Revenue consists of an allocation of the Hotel/Motel tax, interest, a transfer from the Public Facility District (172) and bond proceeds in 2019.

Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Beginning Balance	$ 933,114	$ 1,056,992	$ 713,946	$ 713,946	$ 713,947	— %
31 Taxes	274,128	375,000	238,430	110,000	65,654	(40.3)%
36 Miscellaneous Revenues	500	1,000	16,900	60,000	—	(100.0)%
39 Other Financing Sources	—	—	12,500,000	12,504,910	—	(100.0)%
Transfers In	155,000	383,600	200,000	200,000	200,000	— %
Total	$ 1,362,742	$ 1,816,592	$ 13,669,276	$ 13,588,856	$ 979,601	(92.8)%

TOURIST PROMOTION AREA - 173

City Manager — *Robert Harrison*
President and CEO - YVVCB — *John Cooper*

DEFINITION

The Tourism Promotion Area Ordinance was established on April 13, 2004 as a result of a petition process by local hotels. The Department of Revenue collects Tourism Promotion Assessments from guests staying at area hotels as a "per room night" charge and disburses them to the City of Yakima for the annual Tourism Promotion Area (TPA) budget. "Tourism promotion" is defined by state statute to mean 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 (RCW 35.101.010).

The City contracts with Yakima Valley Visitors & Convention Bureau (DBA as Yakima Valley Tourism or YVT) to manage the Tourism Promotion Area. YVT develops and executes the budget, to market the destination, regional event facilities, and attractions and to serve tourists and groups.

Function(s): 255.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
255 Tourist Promotion	$ 621,963	$ 607,833	$ 660,000	$ 361,995	$ 507,440	40.2 %
Revenues by Element						
31 Taxes	611,751	617,209	660,000	361,606	500,000	38.3 %
36 Miscellaneous Revenues	771	984	350	389	350	(10.0)%
Total	612,522	618,193	660,350	361,995	500,350	38.2 %
Fund Balance						
Beginning Balance	79,342	69,902	80,263	80,263	80,263	— %
Revenues less Expenditures	(9,441)	10,360	350	—	(7,090)	n/a
Ending Balance	$ 69,901	$ 80,262	$ 80,613	$ 80,263	$ 73,173	(8.8)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 621,963	$ 607,833	$ 660,000	$ 361,995	$ 507,440	40.2 %

EXPLANATORY NARRATIVE

Tourist Promotion - 255

YVT will implement marketing activities listed below as approved by the TPA Commission in August. 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

	2021 Projected Budget
Sports Trade Shows	$ 6,000
Sports Event Development Fund	18,000
Sports Marketing	6,000
Convention/Group Sales Marketing	45,550
Publicity / Familiarization Tours	6,000
Destination Travel Marketing	94,950
Public Relations Campaign	34,000
Travel Guide Distribution	14,000
Administration / Operation Expenses	30,000
Salaries, Wages and Benefits [1]	245,500
Administrative Overhead	7,440
Total	$ 507,440

Account 41 Professional Services - This account pays for the entire TPA marketing plan outlined above. In addition to all the marketing efforts, this includes the management agreement (Administration/Operating expenses) with the Yakima Valley Visitors and Convention Bureau, this line item covers the cost of implementing the current TPA Marketing Plan office overhead, bookkeeping, audits, staffing equipment and software.

255	Tourist Promotion	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 621,963	$ 607,833	$ 660,000	$ 361,995	$ 507,440	40.2 %

Revenue

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

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 79,342	$ 69,902	$ 80,263	$ 80,263	$ 80,263	— %
31	Taxes	611,751	617,209	660,000	361,606	500,000	38.3 %
36	Miscellaneous Revenues	771	984	350	389	350	(10.0)%
Total		$ 691,864	$ 688,095	$ 740,613	$ 442,258	$ 580,613	31.3 %

[1] These are sales positions necessary to bring and service conventions, sporting groups, motor coach tours, travel media etc. to event facilities and attractions in Yakima.

CAPITOL THEATRE - 171

City Manager — *Robert Harrison*
Capitol Theatre Executive Director — *Charlie Robin*

DEFINITION

Originally built in 1920, The Capitol Theatre has been serving the community for 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 2021 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

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Productions [1]	87	73	15	15
Tickets Sold	60,000	60,200	14,250	14,250

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
271 Capitol Theatre	$ 441,612	$ 471,867	$ 500,496	$ 437,223	$ 437,212	— %

[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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Revenues by Element						
31 Taxes	305,087	297,043	301,410	336,992	239,583	(28.9)%
36 Miscellaneous Revenues	250	1,000	—	—	—	n/a
Transfers In	142,400	173,955	194,385	194,385	173,955	(10.5)%
Total	447,737	471,998	495,795	531,377	413,538	(22.2)%
Fund Balance						
Beginning Balance	28,018	34,144	34,275	34,275	128,429	274.7 %
Revenues less Expenditures	6,125	131	(4,701)	94,154	(23,674)	(125.1)%
Ending Balance	$ 34,143	$ 34,275	$ 29,574	$ 128,429	$ 104,755	(18.4)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	$ 27,176	$ 27,441	$ 30,400	$ 17,426	$ 30,400	74.5 %
400 Professional Services & Charges	414,436	444,427	470,096	419,798	406,812	(3.1)%
Total Expenditures	$ 441,612	$ 471,868	$ 500,496	$ 437,224	$ 437,212	— %

EXPLANATORY NARRATIVE

Capitol Theatre - 271

The Capitol Theatre Operating Agreement has been in place since 1988.

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

271 Capitol Theatre	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies						
35 Small Tools & Equipment	$ 27,176	$ 27,441	$ 30,400	$ 17,426	$ 30,400	74.5 %
400 Professional Services & Charges						
41 Professional Services	343,842	369,611	398,196	334,923	334,912	— %
45 Rentals & Leases	43,233	44,530	44,530	49,790	44,530	(10.6)%
47 Public Utility Services	545	559	550	596	550	(7.7)%
48 Repairs & Maintenance	26,816	29,727	26,820	34,488	26,820	(22.2)%
Total	414,436	444,427	470,096	419,797	406,812	(3.1)%
Total Expenditures	$ 441,612	$ 471,868	$ 500,496	$ 437,223	$ 437,212	— %

Revenue

Revenues for the Capitol Theatre consist of a portion of Hotel/Motel Tax, a 1% Cable Utility Tax, interest, and a transfer from the Public Facilities District fund (172). These revenues enable the support of the Capitol Theatre via the Management fee, plus reimbursement of a portion of other expenses for small tools and basic repairs and maintenance.

	Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 28,018	$ 34,144	$ 34,275	$ 34,275	$ 128,429	274.7 %
31	Taxes	305,087	297,043	301,410	336,992	239,583	(28.9)%
36	Miscellaneous Revenues	250	1,000	—	—	—	n/a
	Transfers In	142,400	173,955	194,385	194,385	173,955	(10.5)%
Total		$ 475,755	$ 506,142	$ 530,070	$ 565,652	$ 541,967	(4.2)%

CAPITOL THEATRE CAPITAL - 322

City Manager — *Robert Harrison*
Capitol Theatre Executive Director — *Charlie Robin*

DEFINITION
The Capitol Theatre Capital fund accounts for major facility upgrades.

Function(s): 270.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
270 Capital Improvement	$ 13,705	$ 8,070	$ 61,247	$ 61,247	$ 60,000	(2.0)%
Revenues by Element						
36 Miscellaneous Revenues	—	—	3,100	3,100	—	(100.0)%
Transfers In	60,000	60,000	60,000	60,000	60,000	— %
Total	60,000	60,000	63,100	63,100	60,000	(4.9)%
Fund Balance						
Beginning Balance	102,791	149,087	201,017	201,017	202,870	0.9 %
Revenues less Expenditures	46,295	51,930	1,853	1,853	—	(100.0)%
Ending Balance	$ 149,086	$ 201,017	$ 202,870	$ 202,870	$ 202,870	— %

EXPENDITURE SUMMARY BY TYPE

Expenditure Summary by Type	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ —	$ —	$ 1,247	$ 1,247	$ —	(100.0)%
600 Capital Projects	13,705	8,070	60,000	60,000	60,000	— %
Total Expenditures	$ 13,705	$ 8,070	$ 61,247	$ 61,247	$ 60,000	(2.0)%

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.

270	Capital Improvement	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ —	$ —	$ 1,247	$ 1,247	$ —	(100.0)%
600	Capital Projects						
65	Construction Projects	13,705	8,070	60,000	60,000	60,000	— %
Total Expenditures		$ 13,705	$ 8,070	$ 61,247	$ 61,247	$ 60,000	(2.0)%

Revenue

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

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 102,791	$ 149,087	$ 201,017	$ 201,017	$ 202,870	0.9 %
36	Miscellaneous Revenues	—	—	3,100	3,100	—	(100.0)%
	Transfers In	60,000	60,000	60,000	60,000	60,000	— %
Total		$ 162,791	$ 209,087	$ 264,117	$ 264,117	$ 262,870	(0.5)%


CITY OF YAKIMA
INCORPORATED 1886

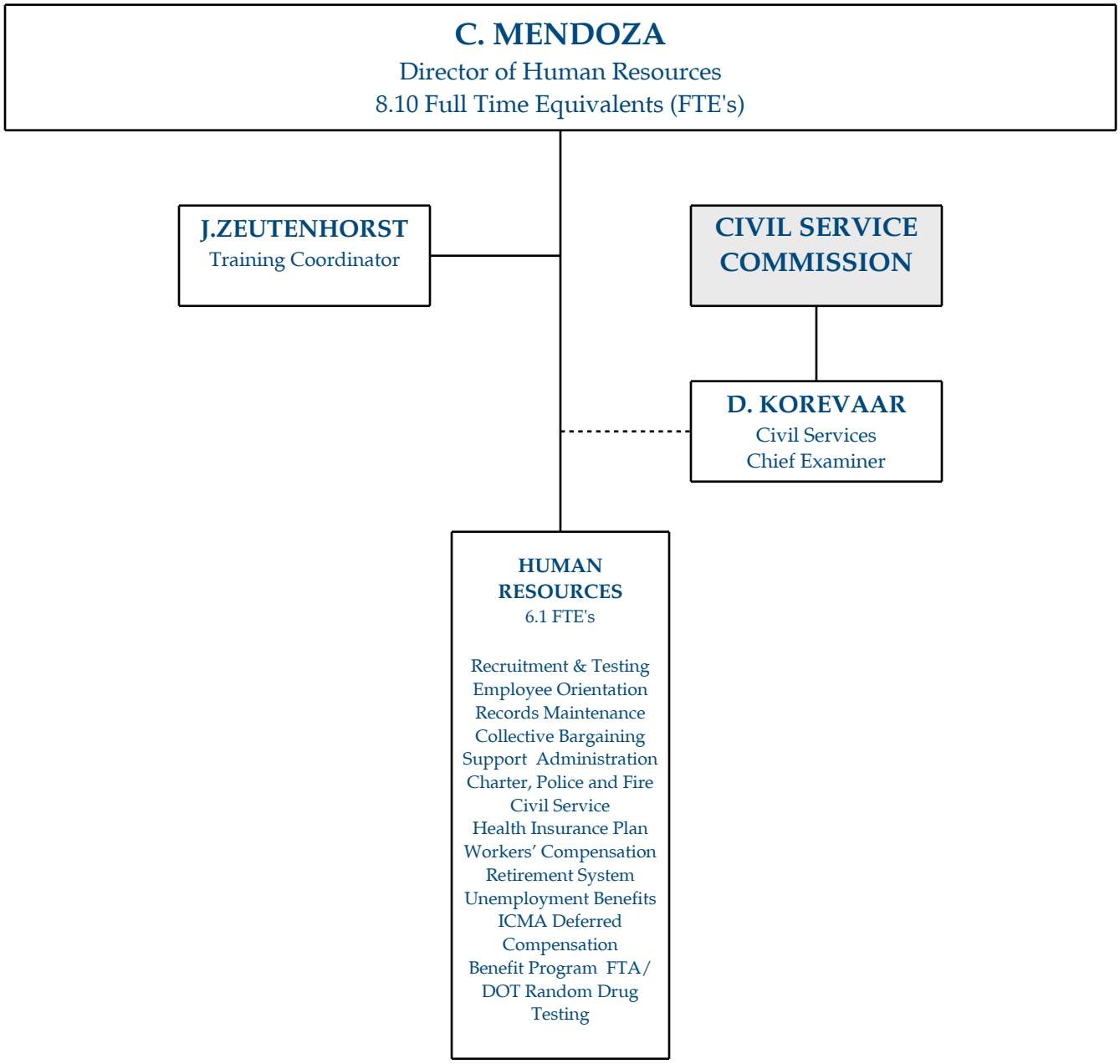
HUMAN RESOURCES

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

* General Fund Department

HUMAN RESOURCES

Organizational Chart as of January 1, 2021



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	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Personnel Requisitions	204	192	150	190
Applications Received	1,985	2,093	1,300	1,500
Employment Tests Administered	143	183	150	150
Number of Candidates Scheduled/Tested	561	530	400	400
Personnel Hired	133	128	90	125

PERFORMANCE STATISTICS

Human Resources	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Classification Studies Completed	26	33	30	25
Unique Training Hours (Individual CYU Course Hours)	125	82	85	60
Cumulative Hours of CYU Instruction	477	386	360	200
Number of CYU Training Participants	2,195	2,360	2,300	2,350
Total Hours of CYU Training Obtained	7,114	7,174	6,700	8,500
Hours Invested in Labor Negotiations/Contract Admin/Grievances	325	400	450	450
Medical Leave of Absence Cases (FMLA, WA State Law)	157	133	168	150
WLAD Accommodations (Medical Restrictions)	22	47	40	40
ADA Accommodations	6	3	7	6
Worker's Comp Claims Handled	80	68	84	68
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	1,650	1,700	1,700
Personnel Action Forms - Handling	2,150	2,300	2,100	2,100
Performance Evaluations Issued	795	803	830	800
Hours Invested in Evaluations Process	400	700	600	500

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1135	Director of Human Resources	1.00	1.00	1.00	1.00
10102	Chief Examiner	1.00	1.00	1.00	1.00
10103	Human Resources Specialist	3.50	3.50	3.50	3.50
10104	Human Resources Assistant	0.60	0.60	0.60	0.60
10105	Senior Human Resources Specialist	2.00	2.00	2.00	2.00
10111	Senior Training Coordinator	1.00	1.00	1.00	1.00
Total Personnel [1]		9.10	9.10	9.10	9.10

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
162 Personnel Administration	$ 324,309	$ 267,501	$ 294,693	$ 294,693	$ 298,556	1.3 %
163 Recruitment/CJ Sales Tax	—	—	5,000	5,000	5,000	— %
165 Charter Civil Service	179,067	186,029	193,236	191,984	203,433	6.0 %
166 Police Civil Service	165,272	167,990	162,967	162,442	170,425	4.9 %
167 Training/CYU	16,579	106,483	114,843	113,893	126,355	10.9 %
Total	$ 685,227	$ 728,003	$ 770,739	$ 768,012	$ 803,769	4.7 %

[1] An equivalent of 4.10 FTE's are funded by the Employee Benefit Funds (512, 513 & 514).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 415,206	$ 428,857	$ 432,012	$ 433,185	$ 454,803	5.0 %
200 Personnel Benefits	156,096	161,490	162,662	162,662	173,402	6.6 %
Sub-Total Salaries & Benefits	571,302	590,347	594,674	595,847	628,205	5.4 %
300 Operating Supplies	15,691	8,977	19,500	19,200	19,500	1.6 %
400 Professional Services & Charges	98,235	128,680	156,565	152,965	156,065	2.0 %
Total Expenditures	$ 685,228	$ 728,004	$ 770,739	$ 768,012	$ 803,770	4.7 %

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.

162 Personnel Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 168,377	$ 108,595	$ 112,886	$ 112,886	$ 116,453	3.2 %
14 Retirement/Termination Cashout	1,277	1,312	1,500	1,500	1,800	20.0 %
Total	169,654	109,907	114,386	114,386	118,253	3.4 %
200 Benefits	68,377	38,785	39,247	39,247	43,244	10.2 %
300 Operating Supplies						
31 Office & Operating Supplies	751	1,057	2,500	2,500	2,500	— %
35 Small Tools & Equipment	786	294	4,000	4,000	4,000	— %
Total	1,537	1,351	6,500	6,500	6,500	— %
400 Professional Services & Charges						
41 Professional Services	15,288	53,381	80,000	65,000	80,000	23.1 %
42 Communications	4,030	4,000	4,809	4,809	4,809	— %
43 Transportation & Training	4,095	1,667	3,000	3,000	3,000	— %
45 Rentals & Leases	51,207	52,693	40,000	40,000	36,000	(10.0)%
48 Repairs & Maintenance	—	—	1,000	16,000	1,000	(93.8)%
49 Miscellaneous	10,120	5,717	5,750	5,750	5,750	— %
Total	84,740	117,458	134,559	134,559	130,559	(3.0)%
Total Expenditures	$ 324,308	$ 267,501	$ 294,692	$ 294,692	$ 298,556	1.3 %

Recruitment/Criminal Justice Sales Tax .3% - 163
The voter approved 0.3% Criminal Justice Sales Tax began in 2005. In order to adequately support the recruitment process for public safety related personnel, part of the new tax was allocated to Human Resources in a professional services account to provide for contract services, continuous testing for police and any necessary recruitment costs for other positions funded by the Criminal Justice Sales tax.

163	Criminal Justice Sales Tax .3%	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ —	$ —	$ 5,000	$ 5,000	$ 5,000	— %

Charter Civil Service - 165

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

Account 41 Professional Services - This line item is used primarily for a consultant to perform classification studies which vary from year to year based on the number of classification requests by employees. Also included are funds for extraordinary recruitment.

165	Charter Civil Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 127,899	$ 132,824	$ 136,666	$ 136,666	$ 141,307	3.4 %
13	Special Pay	165	650	200	500	500	— %
14	Retirement/Termination Cashout	1,098	1,766	1,800	2,248	2,500	11.2 %
	Total	129,162	135,240	138,666	139,414	144,307	3.5 %
200	Benefits	43,240	44,787	45,417	45,417	48,974	7.8 %
300	Operating Supplies						
31	Office & Operating Supplies	725	1,260	2,500	2,500	2,500	— %
35	Small Tools & Equipment	—	—	500	200	500	150.0 %
	Total	725	1,260	3,000	2,700	3,000	11.1 %
400	Professional Services & Charges						
41	Professional Services	610	500	1,900	1,400	1,900	35.7 %
42	Communications	174	286	653	653	653	— %
43	Transportation & Training	2,507	1,306	1,500	300	2,000	566.7 %
49	Miscellaneous	2,650	2,650	2,100	2,100	2,600	23.8 %
	Total	5,941	4,742	6,153	4,453	7,153	60.6 %
Total Expenditures		$ 179,068	$ 186,029	$ 193,236	$ 191,984	$ 203,434	6.0 %

Police Civil Service - 166

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

166	Police Civil Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 115,126	$ 116,819	$ 111,236	$ 111,236	$ 114,750	3.2 %
13	Special Pay	165	650	175	500	500	— %
14	Retirement/Termination Cashout	1,098	1,367	1,500	1,600	1,700	6.3 %
	Total	116,389	118,836	112,911	113,336	116,950	3.2 %
200	Benefits	44,479	45,884	45,253	45,253	46,922	3.7 %

166	Police Civil Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	400	795	1,000	1,000	1,000	— %
400	Professional Services & Charges						
41	Professional Services	172	221	600	600	600	— %
42	Communications	209	242	603	603	603	— %
43	Transportation & Training	1,489	999	1,250	300	2,000	566.7 %
49	Miscellaneous	2,133	1,012	1,350	1,350	2,350	74.1 %
	Total	4,003	2,474	3,803	2,853	5,553	94.6 %
Total Expenditures		$ 165,271	$ 167,989	$ 162,967	$ 162,442	$ 170,425	4.9 %

Training/City of Yakima University - 167

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

167	Training/COY University	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ —	$ 64,791	$ 66,048	$ 66,048	$ 75,293	14.0 %
12	Overtime	—	81	—	—	—	n/a
	Total	—	64,872	66,048	66,048	75,293	14.0 %
200	Benefits	—	32,034	32,745	32,745	34,262	4.6 %
300	Operating Supplies						
31	Office & Operating Supplies	13,029.17	5,570.42	8,500	8,500	8,500	— %
35	Small Tools & Equipment	—	—	500	500	500	— %
	Total	13,029	5,570	9,000	9,000	9,000	— %
400	Professional Services & Charges						
41	Professional Services	1,586.2	1,442.89	3,200	3,200	3,200	— %
43	Transportation & Training	646.24	1,060.4	1,250	300	2,000	566.7 %
49	Miscellaneous	1,318	1,503	2,600	2,600	2,600	— %
	Total	3,550	4,006	7,050	6,100	7,800	27.9 %
Total Expenditures		$ 16,579	$ 106,482	$ 114,843	$ 113,893	$ 126,355	10.9 %

Dedicated Revenue

Revenues consist of Civil Service exam fees.

Dedicated Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
34	Charges for Goods & Services	$ 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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
182 Benefit Administration	$ 76,573	$ 80,982	$ 84,528	$ 84,152	$ 88,171	4.8 %
183 Insurance Premiums	7,367	3,970	7,000	7,000	7,000	— %
185 Claims Paid	86,074	77,626	100,000	100,000	100,000	— %
Total	170,014	162,578	191,528	191,152	195,171	2.1 %
Revenues by Element						
36 Miscellaneous Revenues	214,419	222,987	228,992	228,992	230,107	0.5 %
Fund Balance						
Beginning Balance	149,119	193,524	253,933	253,933	291,772	14.9 %
Revenues less Expenditures	44,405	60,409	37,464	37,840	34,936	(7.7)%
Ending Balance	$ 193,524	$ 253,933	$ 291,397	$ 291,773	$ 326,708	12.0 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 53,995	$ 55,132	$ 57,979	$ 57,979	$ 59,923	3.4 %
200 Personnel Benefits	106,583	98,453	120,953	120,953	122,448	1.2 %
Sub-Total Salaries & Benefits	160,578	153,585	178,932	178,932	182,371	1.9 %
400 Professional Services & Charges	9,436	8,993	12,596	12,220	12,800	4.7 %
Total Expenditures	$ 170,014	$ 162,578	$ 191,528	$ 191,152	$ 195,171	2.1 %

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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 53,182	$ 54,297	$ 56,679	$ 56,679	$ 58,623	3.4 %
14	Retirement/Termination Cashout	813	835	1,300	1,300	1,300	— %
	Total	53,995	55,132	57,979	57,979	59,923	3.4 %
200	Benefits	20,510	20,828	20,953	20,953	22,448	7.1 %
400	Professional Services & Charges						
41	Professional Services	2,069	5,023	5,596	5,220	5,800	11.1 %
Total Expenditures		$ 76,574	$ 80,983	$ 84,528	$ 84,152	$ 88,171	4.8 %

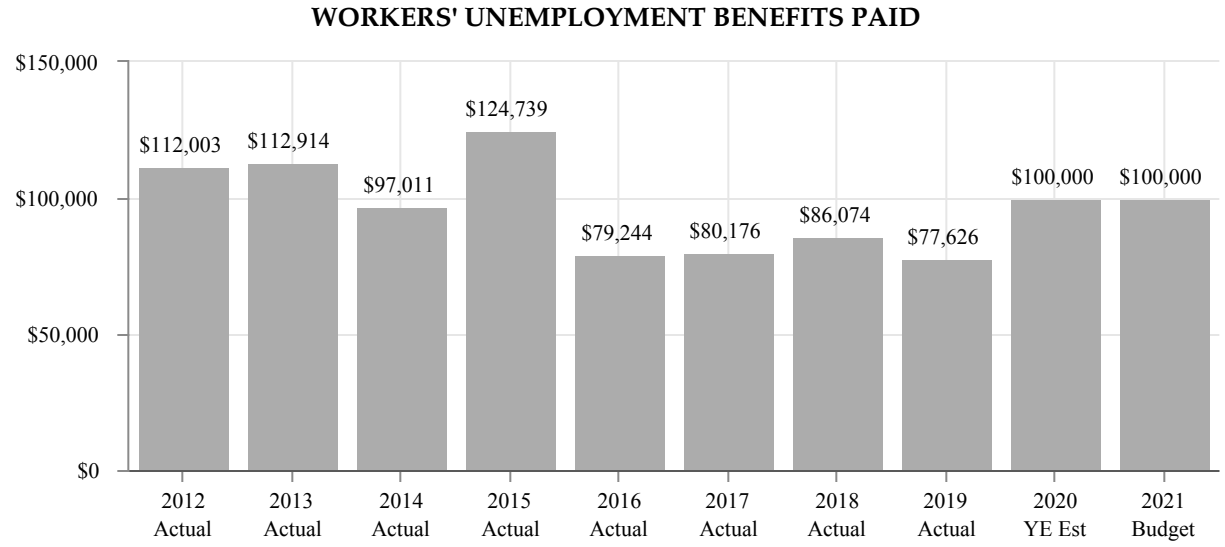
Insurance Premiums - 183

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

183	Insurance Premiums	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 7,367	$ 3,970	$ 7,000	$ 7,000	$ 7,000	— %

Claims Paid - 185

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



185	Claims Paid	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	$ 86,074	$ 77,626	$ 100,000	$ 100,000	$ 100,000	— %

Revenue

Revenue is generated through monthly accrual assessments for each employee.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 149,119	$ 193,524	$ 253,933	$ 253,933	$ 291,772	14.9 %
36	Miscellaneous Revenues	214,419	222,987	228,992	228,992	230,107	0.5 %
Total		$ 363,538	$ 416,511	$ 482,925	$ 482,925	$ 521,879	8.1 %

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 $14,002,167. 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	2019 Actual	2020 Actual	2019 vs. 2020	2021 Proposed	2020 vs. 2021
LEOFF I Employees	$ 1,535.00	$ 2,302.50	$ 767.50	$ 2,302.50	$ —
YPPA Employees	780.26	910.35	130.09	855.35	(55.00)
All Other Employees	770.65	794.35	23.70	821.75	27.40
YPPA Dependents	995.55	1,050.25	54.70	1,300.20	249.95
All Other Dependent(s)	942.56	971.00	28.44	1,010.45	39.45
Dental	98.20	98.20	—	93.20	(5.00)

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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
171 Benefit Administration	$ 323,663	$ 448,915	$ 346,245	$ 248,450	$ 249,181	0.3 %
172 Insurance Premiums	523,950	553,215	550,000	550,000	550,000	— %
173 Medical Claims Processing	660,058	689,519	685,000	685,000	685,000	— %
174 Medical Claims Paid	8,547,788	9,798,466	11,420,000	11,420,000	11,720,000	2.6 %
186 MiCare Clinic Services	734,266	679,327	695,000	695,000	695,000	— %
187 MiCare Clinic Administration	34,420	36,867	39,500	40,200	42,500	5.7 %
Total	10,824,145	12,206,309	13,735,745	13,638,650	13,941,681	2.2 %

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Revenues by Element						
36 Miscellaneous Revenues	12,233,835	13,046,976	14,275,223	14,259,493	14,002,167	(1.8)%
Fund Balance						
Beginning Balance	1,456,205	2,865,896	3,706,563	3,706,563	4,327,406	16.7 %
Revenues less Expenditures	1,409,690	840,667	539,478	620,843	60,486	(90.3)%
Ending Balance	$ 2,865,895	$ 3,706,563	$ 4,246,041	$ 4,327,406	$ 4,387,892	1.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 129,758	$ 137,343	$ 144,616	$ 144,616	$ 149,137	3.1 %
200 Personnel Benefits	9,116,781	10,398,701	12,017,282	12,017,282	12,323,098	2.5 %
Sub-Total Salaries & Benefits	9,246,539	10,536,044	12,161,898	12,161,898	12,472,235	2.6 %
300 Operating Supplies	1,397	908	7,000	7,000	7,000	— %
400 Professional Services & Charges	1,571,882	1,669,357	1,566,847	1,469,752	1,462,446	(0.5)%
500 Intergovernmental [1]	4,326	—	—	—	—	n/a
Total Expenditures	$ 10,824,144	$ 12,206,309	$ 13,735,745	$ 13,638,650	$ 13,941,681	2.2 %

EXPLANATORY NARRATIVE

Benefit Administration - 171

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

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

171 Benefit Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 129,526	$ 137,104	$ 142,816	$ 142,816	$ 147,337	3.2 %
14 Retirement/Termination Cashout	232	239	1,800	1,800	1,800	— %
Total	129,758	137,343	144,616	144,616	149,137	3.1 %

[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.

171	Benefit Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	45,044	47,020	47,282	47,282	53,098	12.3 %
300	Operating Supplies						
31	Office & Operating Supplies	865	—	3,000	3,000	3,000	— %
35	Small Tools & Equipment	—	—	3,000	3,000	3,000	— %
	Total	865	—	6,000	6,000	6,000	— %
400	Professional Services & Charges						
41	Professional Services	142,286	258,393	138,447	40,652	30,646	(24.6)%
42	Communications	83	516	1,000	1,000	1,000	— %
43	Transportation & Training	1,261	—	2,000	2,000	2,000	— %
48	Repairs & Maintenance	—	—	400	400	400	— %
49	Miscellaneous	41	5,642	6,500	6,500	6,900	6.2 %
	Total	143,671	264,551	148,347	50,552	40,946	(19.0)%
500	Intergovernmental Services						
51	Intergov't Prof Services [2]	4,326	—	—	—	—	n/a
Total Expenditures		$ 323,664	$ 448,914	$ 346,245	$ 248,450	$ 249,181	0.3 %

Insurance Premiums - 172

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

172	Insurance Premiums	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	$ 523,950	$ 553,215	$ 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.

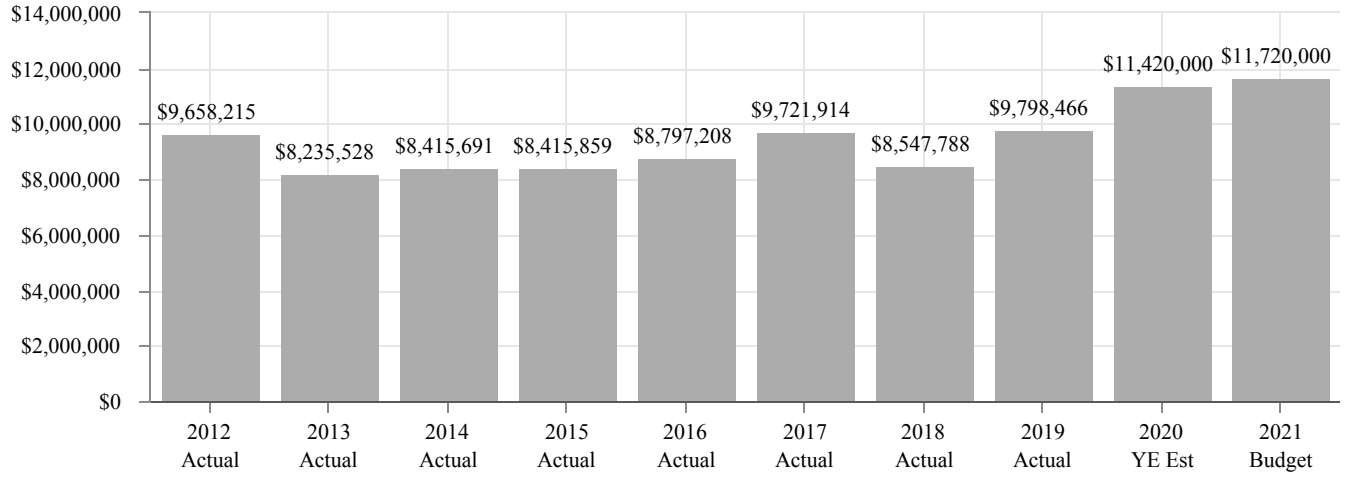
173	Medical Claims Processing	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 660,058	$ 689,519	$ 685,000	$ 685,000	$ 685,000	— %

Medical Claims Paid - 174

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

[2] 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.

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



174	Medical Claims Paid	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	$ 8,547,788	$ 9,798,466	$ 11,420,000	$ 11,420,000	$ 11,720,000	2.6 %

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.

186	MiCare Clinic Services	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 734,266	$ 679,327	$ 695,000	$ 695,000	$ 695,000	— %

MiCare Clinic Administration - 187

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

187	MiCare Clinic Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 532	$ 908	$ 1,000	$ 1,000	$ 1,000	— %
400	Professional Services & Charges						
41	Professional Services	6,529	7,196	6,300	6,300	6,300	— %
42	Communications	2,729	3,104	4,200	3,800	4,200	10.5 %
45	Rentals & Leases	24,487	24,945	27,000	27,000	30,000	11.1 %
49	Miscellaneous	142	714	1,000	2,100	1,000	(52.4)%
	Total	33,887	35,959	38,500	39,200	41,500	5.9 %
Total Expenditures		$ 34,419	$ 36,867	$ 39,500	$ 40,200	$ 42,500	5.7 %

Revenue

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

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 1,456,205	$ 2,865,896	$ 3,706,563	$ 3,706,563	$ 4,327,406	16.7 %
36	Miscellaneous Revenues	12,233,835	13,046,976	14,275,223	14,259,493	14,002,167	(1.8)%
Total		$ 13,690,040	$ 15,912,872	$ 17,981,786	$ 17,966,056	$ 18,329,573	2.0 %

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).

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
170 Safety Committee	$ 10,625	$ 8,013	$ 14,600	$ 14,600	$ 14,600	— %
175 Benefit Administration	183,494	219,325	269,702	196,789	219,710	11.6 %
176 Insurance Premiums	90,184	98,077	100,000	135,000	135,000	— %
177 Claims Processing	281,026	279,647	255,000	255,000	255,000	— %
178 Claims Paid	1,529,360	1,106,101	1,605,000	1,570,000	1,605,000	2.2 %
Total	2,094,689	1,711,163	2,244,302	2,171,389	2,229,310	2.7 %
Revenues by Element						
36 Miscellaneous Revenues	1,874,963	1,879,592	1,876,449	1,842,143	1,986,669	7.8 %
Transfers In	—	380,000	—	—	—	n/a
Total	1,874,963	2,259,592	1,876,449	1,842,143	1,986,669	7.8 %
Fund Balance						
Beginning Balance	405,901	186,175	734,604	734,604	405,359	(44.8)%
Revenues less Expenditures	(219,726)	548,429	(367,853)	(329,246)	(242,641)	(26.3)%
Ending Balance	$ 186,175	$ 734,604	$ 366,751	$ 405,358	$ 162,718	(59.9)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 90,400	$ 97,585	$ 126,490	$ 126,490	$ 141,828	12.1 %
200 Personnel Benefits	1,657,077	1,242,800	1,669,149	1,669,149	1,707,250	2.3 %
Sub-Total Salaries & Benefits	1,747,477	1,340,385	1,795,639	1,795,639	1,849,078	3.0 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	2,945	2,918	6,800	6,800	6,800	— %
400 Professional Services & Charges	344,267	367,860	441,863	368,950	373,432	1.2 %
Total Expenditures	$ 2,094,689	$ 1,711,163	$ 2,244,302	$ 2,171,389	$ 2,229,310	2.7 %

EXPLANATORY NARRATIVE

Safety Committee - 170

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

170 Safety Committee	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies						
31 Office & Operating Supplies	$ —	$ —	$ 2,500	$ 2,500	$ 2,500	— %
35 Small Tools & Equipment	1,690	946	2,500	2,500	2,500	— %
Total	1,690	946	5,000	5,000	5,000	— %
400 Professional Services & Charges						
41 Professional Services	165	—	1,500	1,500	1,500	— %
43 Transportation & Training	2,226	298	1,000	1,000	1,000	— %
49 Miscellaneous	6,544	6,769	7,100	7,100	7,100	— %
Total	8,935	7,067	9,600	9,600	9,600	— %
Total Expenditures	$ 10,625	$ 8,013	$ 14,600	$ 14,600	$ 14,600	— %

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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 90,400	$ 97,532	$ 125,090	$ 125,090	$ 131,928	5.5 %
13 Special Pay	—	2	300	300	300	— %
14 Retirement/Termination Cashout	—	51	1,100	1,100	9,600	772.7 %
Total	90,400	97,585	126,490	126,490	141,828	12.1 %
200 Benefits	37,534	38,622	49,149	49,149	52,250	6.3 %
300 Operating Supplies						
31 Office & Operating Supplies	874	1,016	1,200	1,200	1,200	— %
35 Small Tools & Equipment	382	955	600	600	600	— %
Total	1,256	1,971	1,800	1,800	1,800	— %

175	Benefit Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	51,282	78,430	88,663	15,750	20,232	28.5 %
43	Transportation & Training	996	820	1,000	1,000	1,000	— %
48	Repairs & Maintenance	345	443	500	500	500	— %
49	Miscellaneous	1,682	1,454	2,100	2,100	2,100	— %
	Total	54,305	81,147	92,263	19,350	23,832	23.2 %
Total Expenditures		$ 183,495	$ 219,325	$ 269,702	$ 196,789	$ 219,710	11.6 %

Insurance Premiums - 176
This function pays premiums for stop loss insurance.

176	Insurance Premiums	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	$ 90,184	$ 98,077	$ 100,000	$ 135,000	$ 135,000	— %

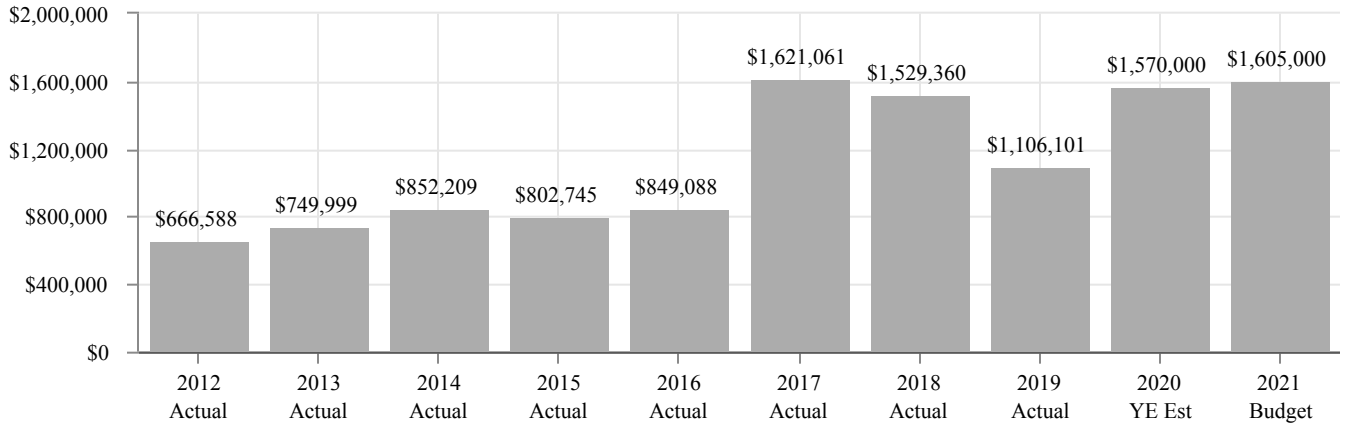
Claims Processing - 177
This function is used to pay Workers Compensation administration fees.

177	Claims Processing	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 281,026	$ 279,647	$ 255,000	$ 255,000	$ 255,000	— %

Claims Paid - 178
This function pays for workers compensation claims paid.

Account 200 Personnel Benefits - This line item includes funding for industrial medical and time loss disability claims filed by employees and pays a quarterly assessment to the State Department of Labor and Industries for program administration and second-injury fund premiums.

WORKERS' COMPENSATION BENEFITS PAID



178	Claims Paid	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	$ 1,529,360	$ 1,106,101	$ 1,520,000	$ 1,485,000	$ 1,520,000	2.4 %
400	Professional Services & Charges						
49	Miscellaneous	—	—	85,000	85,000	85,000	— %
Total Expenditures		$ 1,529,360	$ 1,106,101	$ 1,605,000	$ 1,570,000	$ 1,605,000	2.2 %

Revenue

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

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 405,901	$ 186,175	$ 734,604	$ 734,604	$ 405,359	(44.8)%
36	Miscellaneous Revenues	1,874,963	1,879,592	1,876,449	1,842,143	1,986,669	7.8 %
	Transfers In	—	380,000	—	—	—	n/a
Total		$ 2,280,864	$ 2,445,767	$ 2,611,053	$ 2,576,747	$ 2,392,028	(7.2)%

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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
168 Wellness Program	$ 37,967	$ 27,224	$ 36,923	$ 36,923	$ 32,600	(11.7)%
169 Employee Assistance Program	31,858	29,971	34,300	34,300	34,300	— %
Total	69,825	57,195	71,223	71,223	66,900	(6.1)%
Revenues by Element						
36 Miscellaneous Revenues	30,465	75,150	100,000	100,000	75,000	(25.0)%
Fund Balance						
Beginning Balance	68,481	29,121	47,077	47,077	75,854	61.1 %
Revenues less Expenditures	(39,360)	17,955	28,777	28,777	8,100	(71.9)%
Ending Balance	$ 29,121	$ 47,076	$ 75,854	$ 75,854	$ 83,954	10.7 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	$ 6,486	$ 7,871	$ 11,223	$ 11,223	$ 6,900	(38.5)%
400 Professional Services & Charges	53,131	49,323	60,000	60,000	60,000	— %
600 Capital Projects	10,209	—	—	—	—	n/a
Total Expenditures	$ 69,826	$ 57,194	$ 71,223	$ 71,223	$ 66,900	(6.1)%

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.

168	Wellness Program	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 2,821	$ 5,265	$ 3,000	$ 3,000	$ 3,000	— %
35	Small Tools & Equipment	3,665	2,606	7,323	7,323	3,000	(59.0)%
	Total	6,486	7,871	10,323	10,323	6,000	(41.9)%
400	Professional Services & Charges						
41	Professional Services	2,929	216	4,500	4,500	4,500	— %
42	Communications	—	—	100	100	100	— %
43	Transportation & Training	708	1,223	1,500	1,500	1,500	— %
48	Repairs & Maintenance	11,789	14,822	15,000	15,000	15,000	— %
49	Miscellaneous	5,846	3,091	5,500	5,500	5,500	— %
	Total	21,272	19,352	26,600	26,600	26,600	— %
600	Capital Outlay						
63	Impr Other Than Buildings	10,209	—	—	—	—	n/a
Total Expenditures		$ 37,967	$ 27,223	$ 36,923	$ 36,923	$ 32,600	(11.7)%

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.

169	Employee Assistance Program	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ —	$ —	$ 900	$ 900	$ 900	— %
400	Professional Services & Charges						
41	Professional Services	31,858	29,971	32,000	32,000	32,000	— %
49	Miscellaneous	—	—	1,400	1,400	1,400	— %
	Total	31,858	29,971	33,400	33,400	33,400	— %
Total Expenditures		$ 31,858	$ 29,971	$ 34,300	$ 34,300	$ 34,300	— %

Revenue

Revenues are insurance premium savings from position vacancies.

Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Beginning Balance	$ 68,481	$ 29,121	$ 47,077	$ 47,077	$ 75,854	61.1 %
36 Miscellaneous Revenues	30,465	75,150	100,000	100,000	75,000	(25.0)%
Total	$ 98,946	$ 104,271	$ 147,077	$ 147,077	$ 150,854	2.6 %


CITY OF YAKIMA
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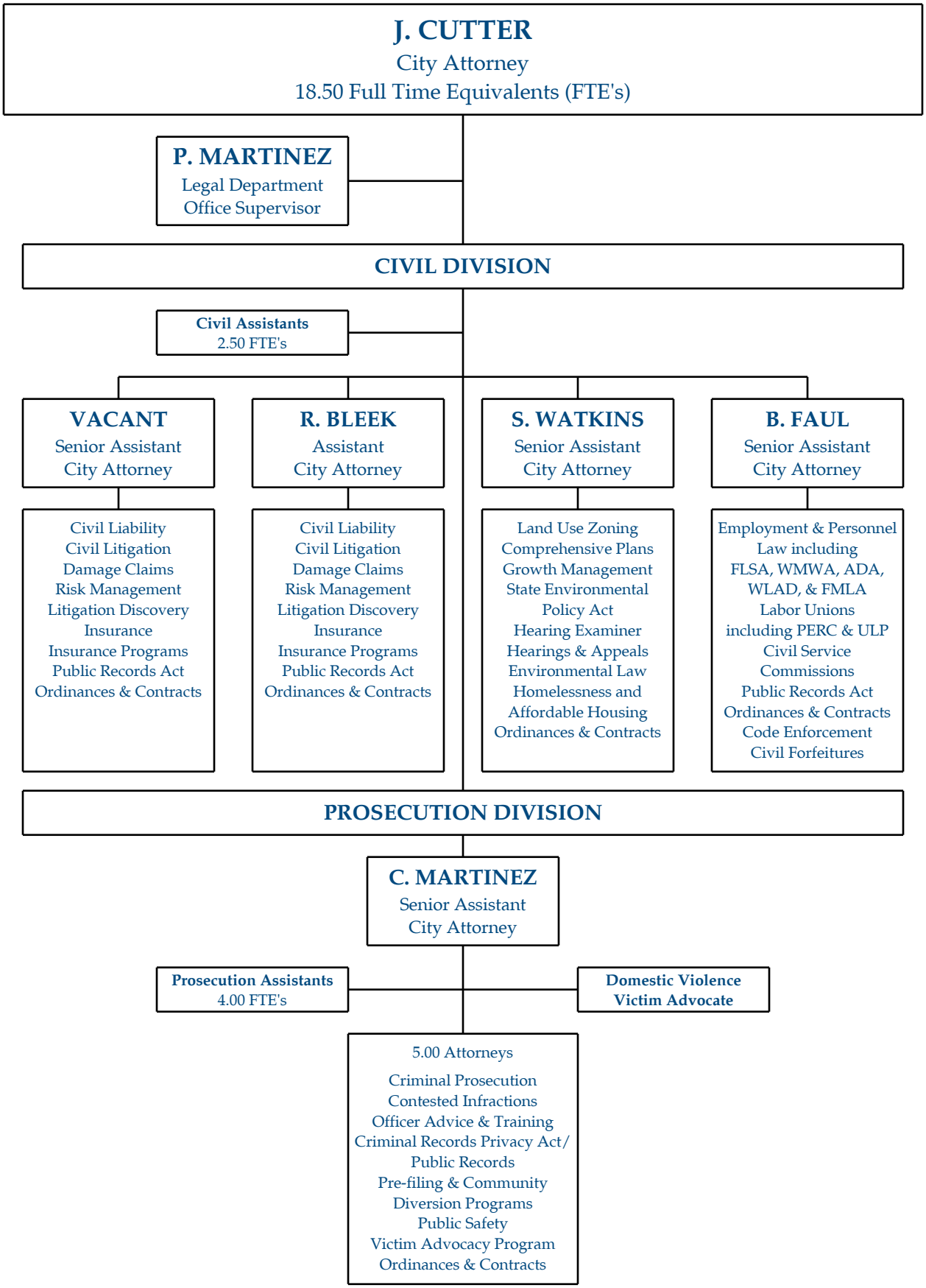
LEGAL

Title	**Function*/Fund**
Legal	170*

* General Fund Department

LEGAL

Organizational Chart as of January 1, 2021



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	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Traffic & Criminal Case Arraignments in Municipal Court	2,590	2,311	2,000	2,500
Trials, Motions and Other Hearings	3,731	3,749	2,800	4,000
Municipal Court Citations Filed	3,034	2,624	2,800	3,000
Cases Actually Tried	6	5	6	8
Cases Set for Trial	1,766	1,616	1,000	1,700
Legislation Prepared	199	183	177	215
Legal Opinions Prepared	335	323	360	350
Pending Civil Suits Filed By, or Against, the City	32	9	14	17
Damage Claims Handled	75	108	135	145

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1120	City Attorney	1.00	1.00	1.00	1.00
1321	Senior Assistant City Attorney II [1,2]	4.00	3.00	3.00	3.00
1322	Senior Assistant City Attorney I [1,2]	1.00	3.00	3.00	3.00
1323	Assistant City Attorney II [1,2]	3.00	2.00	3.00	3.00
1324	Assistant City Attorney I [1,2]	2.00	2.00	1.00	1.00
10510	Legal Assistant III [2]	2.00	3.00	3.00	3.00
10511	Legal Assistant II [2]	3.50	2.50	2.50	2.50
10512	Legal Assistant I	1.00	1.00	1.00	1.00
10525	Victim Advocacy Coordinator [3]	—	1.00	1.00	1.00
11810	Legal Department Office Supervisor	1.00	1.00	1.00	1.00
Total Personnel [4]		18.50	19.50	19.50	19.50

[1] Senior Assistant City Attorneys & Assistant City Attorneys advance to the next level when minimum requirements are met.

[2] 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.

[3] 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.

[4] An equivalent of 4.85 FTE's are funded by Risk Management (515), and 1 FTE is funded by Police Grants (152).

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
152 Prosecution - Criminal	$ 1,207,106	$ 1,221,469	$ 1,428,402	$ 1,394,507	$ 1,490,860	6.9 %
153 Legal Counsel - Civil	396,671	471,730	495,545	493,328	507,968	3.0 %
154 Community Diversion	52,312	48,557	56,759	45,659	58,300	27.7 %
Total	$ 1,656,089	$ 1,741,756	$ 1,980,706	$ 1,933,494	$ 2,057,128	6.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 1,126,621	$ 1,197,342	$ 1,371,981	$ 1,340,887	$ 1,438,451	7.3 %
200 Personnel Benefits	391,568	408,318	451,398	451,398	455,809	1.0 %
Sub-Total Salaries & Benefits	1,518,189	1,605,660	1,823,379	1,792,285	1,894,260	5.7 %
300 Operating Supplies	9,166	11,751	14,000	13,482	14,000	3.8 %
400 Professional Services & Charges	128,734	124,345	143,326	127,726	148,867	16.6 %
Total Expenditures	$ 1,656,089	$ 1,741,756	$ 1,980,705	$ 1,933,493	$ 2,057,127	6.4 %

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 again 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.

152 Criminal Justice Sales Tax .3%	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 129,369	$ 162,869	$ 174,111	$ 174,111	$ 189,281	8.7 %
12 Overtime	3	—	—	—	—	n/a
14 Retirement/Termination Cashout	1	—	—	—	—	n/a
Total	129,373	162,869	174,111	174,111	189,281	8.7 %
200 Benefits	52,234	57,457	57,316	57,316	60,715	5.9 %

152	Criminal Justice Sales Tax .3%	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	331	424	500	500	500	— %
35	Small Tools & Equipment	1,261	1,427	1,500	1,500	1,500	— %
	Total	1,592	1,851	2,000	2,000	2,000	— %
400	Professional Services & Charges						
41	Professional Services	—	—	1,000	1,000	1,000	— %
43	Transportation & Training	800	1,133	700	—	700	n/a
49	Miscellaneous	1,110	955	1,100	1,100	1,100	— %
	Total	1,910	2,088	2,800	2,100	2,800	33.3 %
Total Expenditures		$ 185,109	$ 224,265	$ 236,227	$ 235,527	$ 254,796	8.2 %

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 also organizes the 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 Young Women's Christian Association (YWCA) performs these services under contract with the City of Yakima. The remaining funds are for outside prosecutorial legal services when the prosecutors have conflicts.

152	Prosecution - Criminal	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 703,488	$ 671,910	$ 832,078	$ 783,110	$ 864,775	10.4 %
12	Overtime	3	158	—	—	—	n/a
13	Special Pay	1,008	1,794	1,008	8,200	8,995	9.7 %
14	Retirement/Termination Cashout	8,345	10,519	7,000	19,549	7,000	(64.2)%
	Total	712,844	684,381	840,086	810,859	880,770	8.6 %
200	Benefits	248,763	247,843	289,647	289,647	289,852	0.1 %
300	Operating Supplies						
31	Office & Operating Supplies	1,693	2,299	3,300	3,000	3,300	10.0 %
35	Small Tools & Equipment	3,540	4,258	3,500	3,632	3,500	(3.6)%
	Total	5,233	6,557	6,800	6,632	6,800	2.5 %

152	Prosecution - Criminal	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	26,251	25,640	26,500	26,000	26,500	1.9 %
42	Communications	7,485	8,339	7,842	7,842	7,842	— %
43	Transportation & Training	2,379	3,124	5,300	—	5,300	n/a
48	Repairs & Maintenance	2,759	2,679	2,500	2,500	2,500	— %
49	Miscellaneous	16,284	18,643	13,500	15,500	16,500	6.5 %
	Total	55,158	58,425	55,642	51,842	58,642	13.1 %
Total Expenditures		$ 1,021,998	$ 997,206	$ 1,192,175	$ 1,158,980	$ 1,236,064	6.7 %

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.

153	Legal Counsel - Civil	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 278,133	$ 341,764	$ 352,292	$ 342,971	$ 362,209	5.6 %
12	Overtime	1	—	—	—	—	n/a
13	Special Pay	1,692	1,902	1,692	1,946	2,392	22.9 %
14	Retirement/Termination Cashout	4,577	6,426	3,800	11,000	3,800	(65.5)%
	Total	284,403	350,092	357,784	355,917	368,401	3.5 %
200	Benefits	90,572	103,019	104,436	104,436	105,242	0.8 %
300	Operating Supplies						
31	Office & Operating Supplies	1,672	1,908	3,500	3,500	3,500	— %
35	Small Tools & Equipment	280	788	1,000	1,000	1,000	— %
	Total	1,952	2,696	4,500	4,500	4,500	— %
400	Professional Services & Charges						
41	Professional Services	1,596	—	11,200	11,200	11,200	— %
42	Communications	1,792	1,710	2,525	2,525	2,525	— %
43	Transportation & Training	497	25	700	350	700	100.0 %
48	Repairs & Maintenance	2,289	2,241	1,500	1,500	1,500	— %
49	Miscellaneous	13,569	11,947	12,900	12,900	13,900	7.8 %
	Total	19,743	15,923	28,825	28,475	29,825	4.7 %
Total Expenditures		$ 396,670	$ 471,730	$ 495,545	$ 493,328	$ 507,968	3.0 %

Community Diversion - 154

The Community Diversion Program addresses non-violent repeat offenders who are committing low level crime that affects the quality of life in the City of Yakima by connecting willing participants to work and life skills programming to address the underlying issues that are driving criminal behavior. Using a combination of offender needs assessment, on-site wrap around social services and intensive case monitoring, the Community Diversion Program operates with the goal of assisting the offenders with getting the services they need to put their lives back on track and break the cycle of constant offense recidivism. This account also includes space rental for hearings and costs of necessary office and operating supplies. This account and the provided services were authorized by Council action and remain subject to annual Council consideration and approval.

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

154	Community Diversion	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 389	$ 647	$ 700	$ 350	$ 700	100.0 %
400	Professional Services & Charges						
41	Professional Services	42,923	40,410	47,059	37,059	48,000	29.5 %
45	Rentals & Leases	9,000	7,500	9,000	8,250	9,600	16.4 %
	Total	51,923	47,910	56,059	45,309	57,600	27.1 %
Total Expenditures		$ 52,312	$ 48,557	$ 56,759	$ 45,659	$ 58,300	27.7 %


CITY OF YAKIMA
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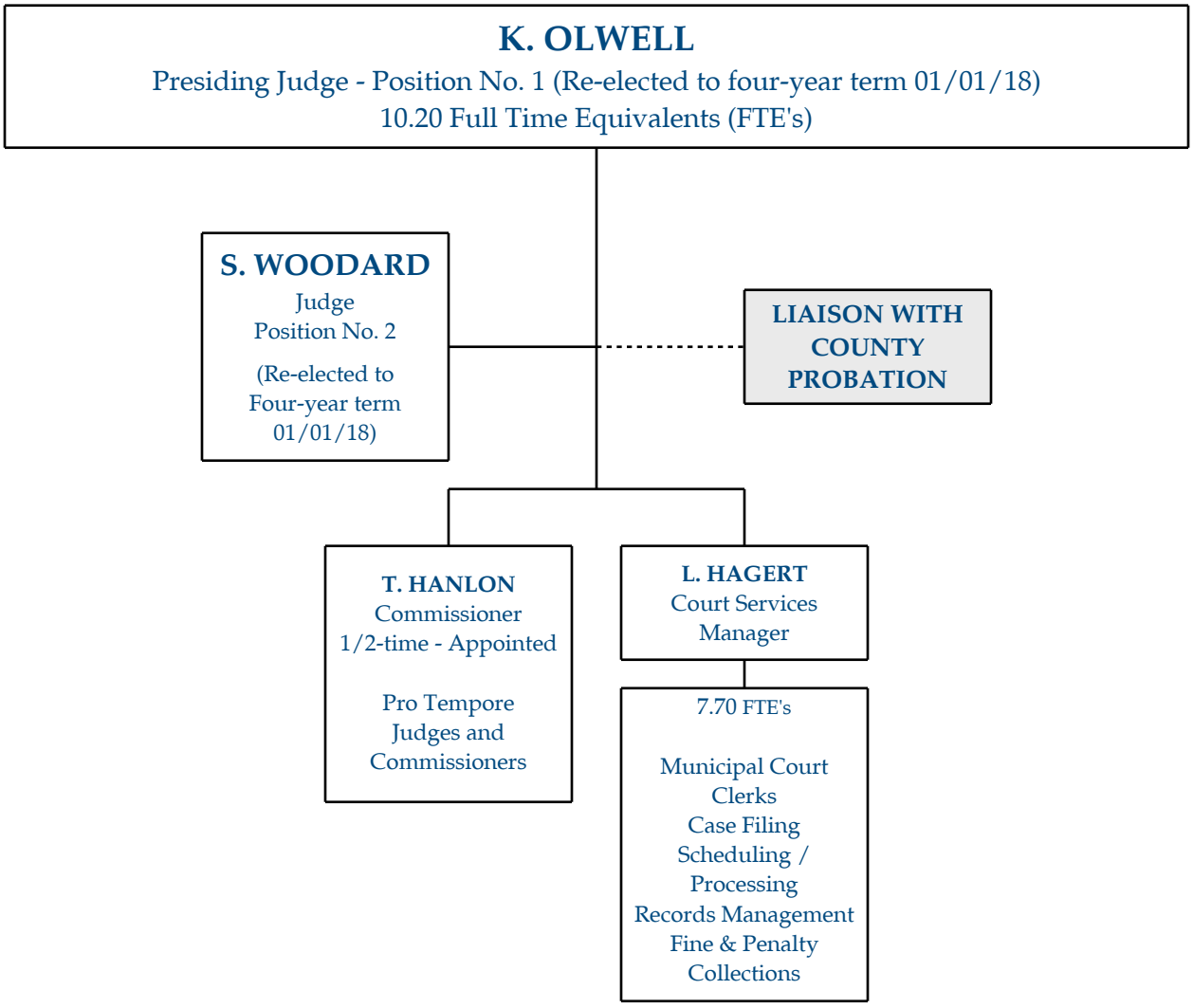
MUNICIPAL COURT

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

* General Fund Department

MUNICIPAL COURT

Organizational Chart as of January 1, 2021



MUNICIPAL COURT - 180

GENERAL FUND

Judge	*Kelley C. Olwell, Presiding*
Judge	*Susan J. Woodard*
Court Commissioner	*Tamara Hanlon*
Court Services Manager	*Linda S. Hagert*

DEFINITION

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

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

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

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

Function(s): 155.

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Infractions (Non-Criminal)				
Filings and Hearings				
Infractions Filed	12,573	10,854	6,655	8,700
Violations Charged	19,184	16,576	10,224	13,400
Mitigation Hearings	1,066	686	238	450
Contested Hearings	282	262	74	150
Show Cause Hearings	140	82	28	50
Other Hearings on Record and Deferred Findings	2,464	213	976	1,500
Total Filings and Hearings	35,709	28,673	18,195	24,250
Dispositions				
Infractions Paid	3,045	2,603	1,424	2,010
Failure to Respond	288	185	61	120
Committed	4,333	3,583	2,083	2,800
Not Committed	166	148	51	100
Dismissed	1,774	1,657	1,000	1,300
Amended	64	49	20	30
Total Disposed	9,670	8,225	4,639	6,360

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Criminal Traffic / Non-Traffic				
Filings				
Citations Filed	3,034	2,624	3,053	2,800
Violations Charged	4,083	3,524	4,004	3,700
Trial Settings				
Jury Trials	1,766	1,613	783	1,200
Proceedings				
Arraignments	2,590	2,311	1,828	2,000
Jury Trials	6	5	3	4
Other Hearings	3,725	3,744	1,170	2,450
Dispositions				
Guilty	2,454	2,359	1,155	1,750
Not Guilty	5	2	—	1
Dismissed	1,323	1,201	851	1,000
Amended	193	182	84	125
Deferred/Driver/other	495	499	264	380
Prosecution Resumed	139	134	44	90
Appeals to Superior Court	4	3	1	2

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 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 [1]	2.00	2.00	2.00	1.00
1425	Municipal Court Department Assistant	0.70	0.70	0.70	0.70
Total Personnel		12.20	12.20	12.20	11.20

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
155 Administration	$ 1,601,371	$ 1,632,967	$ 1,783,999	$ 1,783,999	$ 1,763,503	(1.1)%

[1] One Cashier was deleted to assist with the City of Yakima budget shortfall in 2021. That was the Municipal Court's contribution.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 934,430	$ 953,700	$ 1,062,252	$ 1,062,252	$ 1,050,236	(1.1)%
200 Personnel Benefits	351,625	351,200	380,259	380,259	368,491	(3.1)%
Sub-Total Salaries & Benefits	1,286,055	1,304,900	1,442,511	1,442,511	1,418,727	(1.6)%
300 Operating Supplies	3,437	8,351	10,500	17,000	10,500	(38.2)%
400 Professional Services & Charges	280,672	319,716	330,987	324,487	334,277	3.0 %
500 Intergovernmental [2]	31,207	—	—	—	—	n/a
Total Expenditures	$ 1,601,371	$ 1,632,967	$ 1,783,998	$ 1,783,998	$ 1,763,504	(1.1)%

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%	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 156,264	$ 150,869	$ 221,689	$ 221,689	$ 182,731	(17.6)%
12 Overtime	7,718	2,982	5,500	5,500	5,500	— %
13 Special Pay	1,440	960	1,440	1,440	—	(100.0)%
14 Retirement/Termination Cashout	1,607	—	2,500	2,500	2,500	— %
Total	167,029	154,811	231,129	231,129	190,731	(17.5)%
200 Benefits	89,499	79,920	106,975	106,975	88,254	(17.5)%
400 Professional Services & Charges						
41 Professional Services	99,139	129,842	140,897	140,897	144,187	2.3 %
Total Expenditures	$ 355,667	$ 364,573	$ 479,001	$ 479,001	$ 423,172	(11.7)%

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.

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.

[2] 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.

155	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 729,072	$ 765,002	$ 794,303	$ 794,303	$ 822,685	3.6 %
12	Overtime	12,070	6,220	12,000	12,000	12,000	— %
13	Special Pay	4,320	4,320	4,820	4,820	4,820	— %
14	Retirement/Termination Cashout	21,939	23,348	20,000	20,000	20,000	— %
	Total	767,401	798,890	831,123	831,123	859,505	3.4 %
200	Benefits	262,126	271,281	273,285	273,285	280,236	2.5 %
300	Operating Supplies						
31	Office & Operating Supplies	3,263	8,351	9,000	9,000	9,000	— %
35	Small Tools & Equipment	175	—	1,500	8,000	1,500	(81.3)%
	Total	3,438	8,351	10,500	17,000	10,500	(38.2)%
400	Professional Services & Charges						
41	Professional Services	159,112	144,562	135,000	128,500	135,000	5.1 %
42	Communications	6,604	5,980	8,490	7,690	8,490	10.4 %
43	Transportation & Training	(172)	1,110	1,800	1,800	1,800	— %
48	Repairs & Maintenance	1,791	1,485	1,500	3,500	1,500	(57.1)%
49	Miscellaneous	14,198	36,736	43,300	42,100	43,300	2.9 %
	Total	181,533	189,873	190,090	183,590	190,090	3.5 %
500	Intergovernmental Services						
51	Intergov't Prof Services [3]	31,207	—	—	—	—	n/a
Total Expenditures		$ 1,245,705	$ 1,268,395	$ 1,304,998	$ 1,304,998	$ 1,340,331	2.7 %

Dedicated Revenue

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

Dedicated Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
33	Intergovernmental	$ 55,188	$ 43,982	$ 60,000	$ 60,000	$ 60,000	— %

[3] 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.

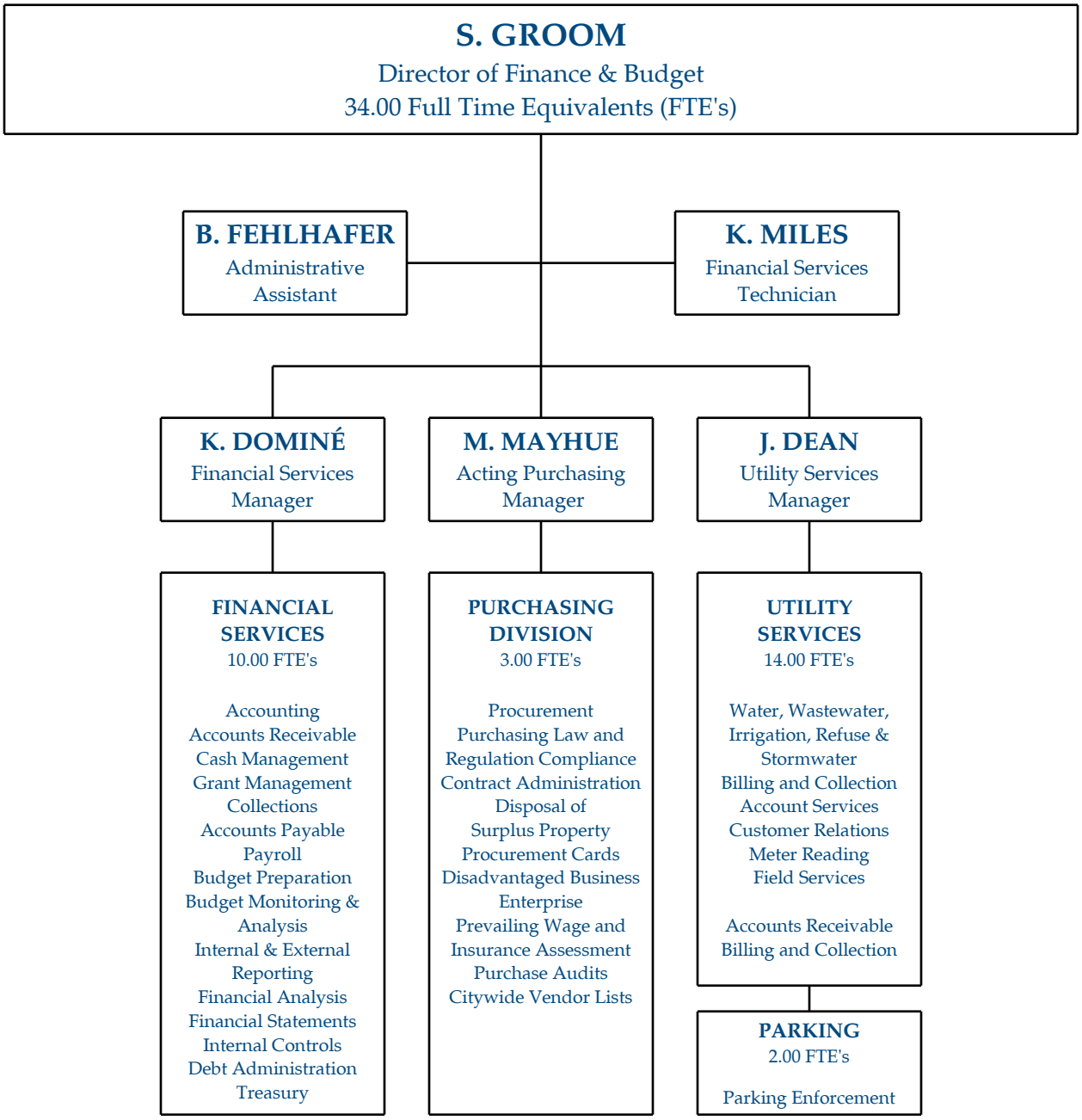
FINANCE

Title	Function*/Fund
Financial Services	612*
Purchasing	670*
Utility Customer Services	650*
Parking	653*
Police Pension	681*
Firemen's Relief and Pension	612
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	
2020 Convention Center/Capital Theatre PFD LTGO Bonds	272
Miscellaneous LTGO Bonds	281
2004 LTGO Convention Center Bonds	287
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, 2021



FINANCIAL SERVICES - 612

GENERAL FUND

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

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Accounting Functions				
Invoices processed	22,921	22,263	21,750	21,250
Payroll warrants issued and direct deposits made	9,817	9,669	9,170	9,700
Treasury Functions				
Investment income [1]	$0.5	$1.4	$1.0	$1.0
Average total portfolio managed [1]	$64.0	$77.0	$81.0	$81.0

[1] Dollars in millions

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 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 [2]	4.00	4.00	2.00	2.00
10301	Payroll Administrator	1.00	1.00	1.00	1.00
10302	Accountant II [3]	3.00	2.00	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 [3,4]	—	1.00	1.00	2.00
10520	Administrative Assistant to Finance	1.00	1.00	1.00	1.00
Total Personnel [5]		15.00	15.00	13.00	14.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
612 Financial Services	$ 1,669,698	$ 1,660,372	$ 1,906,304	$ 2,605,208	$ 2,669,055	2.5 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 981,784	$ 964,606	$ 1,158,988	$ 1,147,611	$ 1,189,811	3.7 %
200 Personnel Benefits	356,274	362,034	394,034	394,034	430,416	9.2 %
Sub-Total Salaries & Benefits	1,338,058	1,326,640	1,553,022	1,541,645	1,620,227	5.1 %
300 Operating Supplies	27,062	16,873	18,000	114,675	18,000	(84.3)%
400 Professional Services & Charges	304,579	316,860	335,283	948,888	1,030,828	8.6 %
Total Expenditures	$ 1,669,699	$ 1,660,373	$ 1,906,305	$ 2,605,208	$ 2,669,055	2.5 %

[2] Two Financial Services Specialists were moved to Utility Services mid-year 2019.

[3] One Accountant II is under filled with and Accountant I, and second Accountant I was added in a mid-year reorganization in 2020.

[4] An Accountant I position was created mid-year 2018 due to a reorganization that created an entry level accountant position.

[5] An equivalent of .80 FTE's are funded by Utility Services (650), and Purchasing (670). Additionally, 1.65 FTE's in Utility Services are funded by Finance.

EXPLANATORY NARRATIVE

Financial Services - 612
The Financial Services Division supports all City departments.

Account 35 Small Tools and Equipment - The large increase in this account in 2020 is due to budgeting CARES ACT Money to cover the cost of some specialized equipment needed due to the COVID 19 Pandemic.

Account 41 Professional Services - This provides for fiduciary (banking and trust) services and outside professionals, such as armored car depository services and printing/publishing. A couple of factors are responsible for the large increase in account 41. Starting in 2020 the State Examiner (613) was moved into Financial Services - all years shown reflect this change. Due to a new Risk Management/Insurance allocation, Financial Services will account for all the General Fund allocated portions.

Account 49 Miscellaneous - This account provides for printing of the City's budget documents, financial statements and other business forms and envelopes. Dues and subscriptions to keep current on accounting issues, finance and related issues are billed in this account also. The balance of the account is for registrations for training seminars, annual rent of the post office box and other miscellaneous items.

612	Financial Services	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 950,757	$ 951,647	$ 1,089,125	$ 1,089,125	$ 1,165,587	7.0 %
12	Overtime	6,918	415	4,000	500	4,000	700.0 %
13	Special Pay	6,979	3,870	11,986	11,986	12,224	2.0 %
14	Retirement/Termination Cashout	17,130	8,673	53,877	46,000	8,000	(82.6)%
	Total	981,784	964,605	1,158,988	1,147,611	1,189,811	3.7 %
200	Benefits	356,274	362,034	394,034	394,034	430,416	9.2 %
300	Operating Supplies						
31	Office & Operating Supplies	23,535	12,895	16,000	16,000	13,800	(13.8)%
35	Small Tools & Equipment	3,528	3,978	2,000	98,675	4,200	(95.7)%
	Total	27,063	16,873	18,000	114,675	18,000	(84.3)%
400	Professional Services & Charges						
41	Professional Services	262,296	286,432	298,783	917,011	994,328	8.4 %
42	Communications	10,801	10,873	10,500	10,500	10,500	— %
43	Transportation & Training	5,090	4,459	8,000	2,000	8,000	300.0 %
49	Miscellaneous	26,392	15,096	18,000	19,377	18,000	(7.1)%
	Total	304,579	316,860	335,283	948,888	1,030,828	8.6 %
Total Expenditures		$ 1,669,700	$ 1,660,372	$ 1,906,305	$ 2,605,208	$ 2,669,055	2.5 %

PURCHASING - 670

GENERAL FUND

Finance & Budget Director — *Steve Groom*
Acting City Procurement Manager — *Maria Mayhue*

DEFINITION

Purchasing is responsible for City procurements greater in value than $10,000 with the exception of Capital Projects and Utilities. An explanatory note to the performance statistics below: Yakima County contracted with City of Yakima Purchasing for provision of procurement services between November 1, 2009 and June 30, 2020.

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 services.
- Opportunities to leverage purchasing power by utilizing Intergovernmental Purchasing Agreements as enabled under Chapter 39.34 RCW.
- Excellent customer service to City 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

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
City				
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	56	89	72	70
Formal Sealed Bids Processed (over $50,000)	37	25	36	40
Number of Ongoing Contracts	75	74	70	72
Written & Informal Quotes Processed ($10,000 - $50,000)	25	37	45	50
Number of Units Surplus Disposed of / Gross Revenues	76 $281,375	726 $204,188	233 $68,325	250 $70,000
Dollar Value of Purchase Orders Processed	$20,003,010	$10,575,197	$13,797,000	$14,000,000
Dollar Value of Tenure Contracts Administered	$6,373,036	$6,300,506	$6,182,461	$6,200,000
Total Dollar Value of Contractual Responsibility	$14,980,435	$11,841,278	$11,461,989	$11,479,528

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
County [1]				
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts, sole source procurements)	42	39	15	—
Formal Sealed Bids Processed (over $50,000)	8	9	2	—
Number of Ongoing Contracts	42	42	38	—
Written & Informal Quotes Processed ($10,000 - $50,000)	7	5	—	—
Dollar Value of Purchase Orders Processed	$6,119,076	$7,026,483	$3,583,500	—
Number/Dollar Value of Tenure Contracts Administered	$26,898,137	$27,353,095	$24,640,236	—
Total Dollar Value of Contractual Responsibility	$34,534,827	$34,379,578	$28,223,736	—
Joint (both City and County)				*City Only*
Formal Sealed Bids Processed (over $25,000)	1	5	1	
Number of Ongoing Contracts	24	17	18	
Dollar Value of Tenure Contracts Administered	$4,959,408	$4,504,443	$4,609,697	$3,032,045
Total City/County Contractual Responsibility	$49,515,262	$46,220,856	$39,685,725	$11,479,528

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1232	City Purchasing Manager	1.00	1.00	1.00	1.00
2231	Buyer I [2]	2.00	—	—	1.00
2233	Purchasing Assistant	1.00	1.00	1.00	1.00
2234	Buyer II [1]	1.00	3.00	3.00	1.00
11805	Senior Buyer [3]	1.00	1.00	1.00	—
Total Personnel [4]		6.00	6.00	6.00	4.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
672 Purchasing	$ 600,219	$ 688,158	$ 686,784	$ 525,693	$ 447,309	(14.9)%

[1] 2020 estimated for County inclusive of January through June only.

[2] Buyer I's may become Buyer II's by obtaining a certification.

[3] One Buyer II and one Senior Buyer position will be deleted in 2021 as the City no longer oversees County purchasing.

[4] Purchasing funds .15 FTE in Finance (612) and .50 FTE is funded by Risk Management (515).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 425,327	$ 498,761	$ 480,808	$ 350,679	$ 306,860	(12.5)%
200 Personnel Benefits	159,754	173,205	184,969	164,862	116,074	(29.6)%
Sub-Total Salaries & Benefits	585,081	671,966	665,777	515,541	422,934	(18.0)%
300 Operating Supplies	8,961	9,122	6,650	4,350	6,650	52.9 %
400 Professional Services & Charges	6,177	7,070	14,357	5,802	17,725	205.5 %
Total Expenditures	$ 600,219	$ 688,158	$ 686,784	$ 525,693	$ 447,309	(14.9)%

EXPLANATORY NARRATIVE

Purchasing - 672

In past years, Yakima County funded approximately half of the Purchasing total 2020 budget. This arrangement ceased on July 1, 2020, resulted in a reduction of staff expenditures and County reimbursement revenue.

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

672 Purchasing	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 422,545	$ 428,395	$ 472,308	$ 340,002	$ 298,160	(12.3)%
12 Overtime	—	—	1,000	1,000	1,200	20.0 %
13 Special Pay	957	823	7,500	7,500	7,500	— %
14 Retirement/Termination Cashout	1,825	69,542	—	2,177	—	(100.0)%
Total	425,327	498,760	480,808	350,679	306,860	(12.5)%
200 Benefits	159,754	173,205	184,969	164,862	116,074	(29.6)%
300 Operating Supplies						
31 Office & Operating Supplies	2,099	3,103	3,500	3,500	3,500	— %
32 Fuel	—	—	150	150	150	— %
35 Small Tools & Equipment	6,862	6,019	3,000	700	3,000	328.6 %
Total	8,961	9,122	6,650	4,350	6,650	52.9 %
400 Professional Services & Charges						
41 Professional Services	1,211	—	3,955	500	4,155	731.0 %
42 Communications	980	994	2,152	1,752	2,320	32.4 %
43 Transportation & Training	1,029	1,743	3,000	600	4,800	700.0 %
48 Repairs & Maintenance	—	—	500	—	500	n/a
49 Miscellaneous	2,957	4,333	4,750	2,950	5,950	101.7 %
Total	6,177	7,070	14,357	5,802	17,725	205.5 %
Total Expenditures	$ 600,219	$ 688,157	$ 686,784	$ 525,693	$ 447,309	(14.9)%

Dedicated Revenue

In prior years, Yakima County revenues were factored into the City Service Charge allocation.

Dedicated Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
33 Intergovernmental	$ 251,743	$ 273,284	$ 286,318	$ 93,697	$ —	(100.0)%

UTILITY SERVICES - 581

(Was GENERAL FUND - 650)

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

DEFINITION

The Utility Services Division provides provides the revenue billing and collections function for City utilities and the banking and cashiering function for all City departments. The division delivers 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.

Function(s): 767 & 768.

PERFORMANCE STATISTICS

Utility Services	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Bills Issued [1]	235,034	240,164	237,000	242,000
Dog Licenses Issued	2,487	2,639	2,900	3,050

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1242	Utility Customer Services Manager	1.00	1.00	1.00	1.00
2280	Business Application Specialist [2]	1.00	1.00	1.00	—
2316	Financial Services Specialist [3]	—	—	2.00	2.00
7311	Water Service Specialist	2.00	2.00	2.00	2.00
7315	Utility Services Representative [4]	7.00	7.00	6.00	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

[1] Number is bills issued includes miscellaneous accounts receivable billings.

[2] The Business Application Specialist position was moved to Information Technology as an ITS Services Application Support Specialist mid-year 2020 due to IT security concerns and being able to better support all applications.

[3] Two Financial Services Specialists were moved to Utility Services mid-year 2019 due to the similarity of duties and the interaction of the divisions.

[4] A Utility Services Representative position was deleted, and a Utility Service Supervisor added mid-year 2019 due to a reorganization.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
7330	Utility Services Billing Lead	1.00	1.00	1.00	1.00
14301	Utility Service Supervisor [3]	—	—	1.00	1.00
Total Personnel [5]		14.00	14.00	16.00	15.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
651/767 Utility Meter Specialists	$ 273,534	$ 261,700	$ 298,071	$ 290,252	$ 305,256	5.2 %
652/768 Utility Customer Services	1,464,743	1,372,808	1,900,551	1,909,028	2,105,639	10.3 %
Total	1,738,277	1,634,508	2,198,622	2,199,280	2,410,895	9.6 %
Revenues by Element						
34 Charges for Goods & Services	1,738,277	1,634,508	1,961,722	2,221,373	2,410,894	8.5 %
Fund Balance						
Beginning Balance	—	—	(8,164)	(8,164)	13,929	(270.6)%
Revenues less Expenditures	—	—	(236,900)	22,093	(1)	(100.0)%
Ending Balance	$ —	$ —	$ (245,064)	$ 13,929	$ 13,928	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 829,029	$ 771,641	$ 918,884	$ 899,426	$ 967,203	7.5 %
200 Personnel Benefits	358,089	328,766	404,809	403,573	372,896	(7.6)%
Sub-Total Salaries & Benefits	1,187,118	1,100,407	1,323,693	1,302,999	1,340,099	2.8 %
300 Operating Supplies	11,524	11,294	11,850	12,200	10,250	(16.0)%
400 Professional Services & Charges	534,635	517,807	858,080	884,081	924,046	4.5 %
600 Capital Projects	—	—	—	—	132,000	n/a
Transfers	5,000	5,000	5,000	—	4,500	n/a
Total Expenditures	$ 1,738,277	$ 1,634,508	$ 2,198,623	$ 2,199,280	$ 2,410,895	9.6 %

[5] Utility Services funds .65 FTE's in Finance (612) and 1.0 FTE in Information Technology (350). There are 1.65 FTE's funded by Finance (612).

EXPLANATORY NARRATIVE

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

767	Utility Meter Services	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 146,795	$ 138,763	$ 158,895	$ 158,995	$ 165,553	4.1 %
12	Overtime	—	1	100	100	100	— %
13	Special Pay	1,339	622	1,000	100	500	400.0 %
14	Retirement/Termination Cashout	1,964	1,004	2,300	—	2,500	n/a
	Total	150,098	140,390	162,295	159,195	168,653	5.9 %
200	Benefits	71,247	65,753	80,157	80,557	80,353	(0.3)%
300	Operating Supplies						
32	Fuel	7,831	7,413	6,500	6,000	6,800	13.3 %
35	Small Tools & Equipment	—	181	350	1,000	450	(55.0)%
	Total	7,831	7,594	6,850	7,000	7,250	3.6 %
400	Professional Services & Charges						
41	Professional Services	30,291	28,837	32,500	32,500	34,000	4.6 %
42	Communications	4,905	5,623	4,800	4,800	4,400	(8.3)%
48	Repairs & Maintenance	4,161	8,502	6,469	6,200	6,100	(1.6)%
	Total	39,357	42,962	43,769	43,500	44,500	2.3 %
	Vehicle Replacement	5,000	5,000	5,000	—	4,500	n/a
Total Expenditures		$ 273,533	$ 261,699	$ 298,071	$ 290,252	$ 305,256	5.2 %

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

Account 41 Professional Services - This account covers the cost of the maintenance and support agreement for utility customer service systems, debit/credit card-related fees and charges and bill printing and mailing services.

PROFESSIONAL SERVICES & CHARGES (41)

Fund	2019 Actual	2020 Estimate	2021 Projected
Bank Fees	$ 186,807	$ 195,000	$ 195,000
Insurance	4,881	251,969	273,934
Maintenance	84,649	151,435	152,851
Printing	16,272	29,111	29,383
Software Licenses & Maintenance	48,605	86,954	87,767
Total	$ 341,214	$ 714,469	$ 738,935

768	Utility Customer Services	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 668,005	$ 619,490	$ 742,973	$ 727,037	767,097	5.5 %
12	Overtime	22	20	200	100	100	— %
13	Special Pay	3,776	4,853	4,915	5,800	7,153	23.3 %
14	Retirement/Termination Cashout	7,127	6,888	8,500	7,294	24,200	231.8 %
	Total	678,930	631,251	756,588	740,231	798,550	7.9 %
200	Benefits	286,841	263,013	324,652	323,016	292,543	(9.4)%
300	Operating Supplies						
31	Office & Operating Supplies	2,036	2,591	3,000	2,700	2,000	(25.9)%
35	Small Tools & Equipment	1,657	1,108	2,000	2,500	1,000	(60.0)%
	Total	3,693	3,699	5,000	5,200	3,000	(42.3)%
400	Professional Services & Charges						
41	Professional Services	391,722	341,214	672,699	712,969	738,934	3.6 %
42	Communications	84,187	106,569	103,612	104,612	104,612	— %
43	Transportation & Training	5,841	5,891	11,000	1,250	11,000	780.0 %
48	Repairs & Maintenance	97	—	500	—	—	n/a
49	Miscellaneous	13,433	21,171	26,500	21,750	25,000	14.9 %
	Total	495,280	474,845	814,311	840,581	879,546	4.6 %
600	Capital Outlay						
64	Machinery & Equipment	—	—	—	—	132,000	n/a
Total Expenditures		$ 1,464,744	$ 1,372,808	$ 1,900,551	$ 1,909,028	$ 2,105,639	10.3 %

PARKING - 653

GENERAL FUND

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

DEFINITION

This function is responsible for parking enforcement within the City, enforcing parking regulations, prioritizing safety and an increasingly well-managed city for residents and visitors.

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

Parking	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Parking Citations Issued	2,062	834	854	1,600
Unmetered Space Available - Downtown Business District	4,700	4,700	4,700	4,700
Spaces Available City Lots [1]	608	608	608	608

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
6610	Parking Enforcement Officer	2.00	2.00	2.00	2.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
653 Parking	$ 176,663	$ 146,411	$ 280,187	$ 272,611	$ 174,601	(36.0)%

[1] Parking space availability includes the county owned Courthouse visitor lots and the City Hall Visitor Lot.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 88,131	$ 82,443	$ 99,103	$ 91,318	$ 95,584	4.7 %
200 Personnel Benefits	41,482	39,376	45,776	45,776	45,417	(0.8)%
Sub-Total Salaries & Benefits	129,613	121,819	144,879	137,094	141,001	2.8 %
300 Operating Supplies	3,379	3,018	4,000	4,700	4,400	(6.4)%
400 Professional Services & Charges	40,670	18,574	41,307	30,317	26,700	(11.9)%
600 Capital Projects	—	—	87,000	87,000	—	(100.0)%
Transfers	3,000	3,000	3,000	13,500	2,500	(81.5)%
Total Expenditures	$ 176,662	$ 146,411	$ 280,186	$ 272,611	$ 174,601	(36.0)%

Parking - 653

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

653 Parking	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 86,759	$ 80,819	$ 96,801	$ 90,968	$ 95,484	5.0 %
12 Overtime	—	1	100	100	100	— %
13 Special Pay	1,372	1,187	2,202	250	—	(100.0)%
14 Retirement/Termination Cashout	—	435	—	—	—	n/a
Total	88,131	82,442	99,103	91,318	95,584	4.7 %
200 Benefits	41,482	39,376	45,776	45,776	45,417	(0.8)%
300 Operating Supplies						
31 Office & Operating Supplies	63	1,115	500	200	400	100.0 %
32 Fuel	3,315	1,904	3,500	4,500	4,000	(11.1)%
Total	3,378	3,019	4,000	4,700	4,400	(6.4)%
400 Professional Services & Charges						
41 Professional Services	11,216	6,544	9,250	8,400	9,500	13.1 %
42 Communications	1,789	1,887	2,031	2,031	2,050	0.9 %
45 Rentals & Leases	15,057	—	10,000	—	—	n/a
47 Public Utility Services	8,028	7,749	12,140	11,000	11,000	— %
48 Repairs & Maintenance	4,394	2,381	7,736	8,736	4,000	(54.2)%
49 Miscellaneous	187	13	150	150	150	— %
Total	40,671	18,574	41,307	30,317	26,700	(11.9)%
600 Capital Outlay						
64 Machinery & Equipment	—	—	87,000	87,000	—	(100.0)%
Vehicle Replacement	3,000	3,000	3,000	13,500	2,500	(81.5)%
Total Expenditures	$ 176,662	$ 146,411	$ 280,186	$ 272,611	$ 174,601	(36.0)%

Dedicated Revenue

This revenue consists primarily of parking fines.

Dedicated Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
35 Non-Court Fines & Forfeitures	$ 36,569	$ 16,544	$ 100,500	$ 23,451	$ 35,300	50.5 %
36 Miscellaneous Revenues	150	260	200	200	200	— %
Total	$ 36,719	$ 16,804	$ 100,700	$ 23,651	$ 35,500	50.1 %

POLICE PENSION - 681

GENERAL FUND

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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
681 Police Pension	$ 798,375	$ 773,819	$ 867,197	$ 867,197	$ 872,197	0.6 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200 Personnel Benefits	$ 376,454	$ 327,318	$ 427,697	$ 421,257	$ 421,257	— %
400 Professional Services & Charges	421,921	446,501	439,500	445,940	450,940	1.1 %
Total Expenditures	$ 798,375	$ 773,819	$ 867,197	$ 867,197	$ 872,197	0.6 %

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	$ 421,257
Medical Benefits	445,440
Administrative Costs	5,500
Total	$ 872,197

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.

681	Police Pension	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits						
29	Pensions & Death Benefits	$ 376,454	$ 327,318	$ 427,697	$ 421,257	$ 421,257	— %
400	Professional Services & Charges						
41	Professional Services	417,999	441,576	434,000	440,440	445,440	1.1 %
42	Communications	50	70	300	300	300	— %
43	Transportation & Training	3,873	4,856	5,200	5,200	5,200	— %
	Total	421,922	446,502	439,500	445,940	450,940	1.1 %
Total Expenditures		$ 798,376	$ 773,820	$ 867,197	$ 867,197	$ 872,197	0.6 %

FIREMEN'S RELIEF AND PENSION - 682

GENERAL FUND

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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
682 Fire Pension	$ 1,123,935	$ 1,152,205	$ 1,176,041	$ 1,155,383	$ 1,176,390	1.8 %
Revenues by Element						
31 Taxes	1,104,872	1,151,510	1,074,618	1,049,618	1,069,974	1.9 %
33 Intergovernmental	97,885	100,750	101,758	106,416	106,416	— %
Total	1,202,757	1,252,260	1,176,376	1,156,034	1,176,390	1.8 %
Fund Balance						
Beginning Balance	1,359,167	1,437,988	1,538,044	1,538,044	1,538,694	— %
Revenues less Expenditures	78,822	100,055	335	651	—	(100.0)%
Ending Balance	$ 1,437,989	$ 1,538,043	$ 1,538,379	$ 1,538,695	$ 1,538,694	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200 Personnel Benefits	$ 562,054	$ 647,996	$ 590,470	$ 582,150	$ 582,150	— %
400 Professional Services & Charges	561,882	504,209	585,571	573,233	594,240	3.7 %
Total Expenditures	$ 1,123,936	$ 1,152,205	$ 1,176,041	$ 1,155,383	$ 1,176,390	1.8 %

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	$ 582,150
Medical Benefits	530,320
Contingency	50,000
Administrative Costs	13,920
Total	$ 1,176,390

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

Account 29 Pensions and Death Benefits - This account is to pay pension and death benefits paid out to entitled parties (i.e. retired or active prior to 3/1/1970).

Account 41 Professional Services - Funds budgeted in this line item include medical benefits such as paid Medicare premiums, dental care, medical care and long-term care costs. Also included in this area are a city service charge allocation and an estimate for required actuarial reports.

682	Fire Pension	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits						
29	Pensions & Death Benefits	$ 562,054	$ 647,996	$ 590,470	$ 582,150	$ 582,150	— %
400	Professional Services & Charges						
41	Professional Services	558,899	501,529	530,171	517,833	538,840	4.1 %
42	Communications	111	127	200	200	200	— %
43	Transportation & Training	2,871	2,552	5,200	5,200	5,200	— %
49	Miscellaneous	—	—	50,000	50,000	50,000	— %
	Total	561,881	504,208	585,571	573,233	594,240	3.7 %
Total Expenditures		$ 1,123,935	$ 1,152,204	$ 1,176,041	$ 1,155,383	$ 1,176,390	1.8 %

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.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 1,359,167	$ 1,437,988	$ 1,538,044	$ 1,538,044	$ 1,538,694	— %
31	Taxes	1,104,872	1,151,510	1,074,618	1,049,618	1,069,974	1.9 %
33	Intergovernmental	97,885	100,750	101,758	106,416	106,416	— %
Total		$ 2,561,924	$ 2,690,248	$ 2,714,420	$ 2,694,078	$ 2,715,084	0.8 %

CONTINGENCY - 600

Finance & Budget Director — *Steve Groom*
Financial Services Manager — *Kimberly Dominé*

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

Function(s): 600.

600 Contingency	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Operating Transfers	$ —	$ —	$ 160,000	$ —	$ —	n/a

INTERFUND DISTRIBUTION - 600

Finance & Budget Director — *Steve Groom*
Financial Services Manager — *Kimberly Dominé*

DEFINITION
Operating transfers from the General Fund to other funds.

Function(s): 600.

EXPLANATORY NARRATIVE

Interfund Distribution - 600
The General Fund is budgeted to make transfers for the following purposes in 2020 and 2021:

Fund	2020 Estimated Year-End	2021 Projected Budget
Parks and Recreation Utility Tax (3.5%)	$ 1,519,940	$ 1,877,925
Law and Justice Capital Utility Tax (0.5%)	217,134	268,275
Community Relations	67,685	65,853
Yakima Airport	75,000	—
Total Transfers	$ 1,879,759	$ 2,212,053

600 Interfund Distribution	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Operating Transfers	$ 2,085,575	$ 2,399,617	$ 1,879,760	$ 1,879,760	$ 2,212,053	17.7 %

PUBLIC FACILITY DISTRICT / CONVENTION CENTER - 172

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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
276 Convention Center PFD	$ 731,796	$ 954,926	$ 1,044,367	$ 1,042,508	$ 1,165,162	11.8 %
Revenues by Element						
33 Intergovernmental	942,292	966,799	957,000	968,480	979,000	1.1 %
36 Miscellaneous Revenues	2,321	3,162	—	995	—	(100.0)%
Total	944,613	969,961	957,000	969,475	979,000	1.0 %
Fund Balance						
Beginning Balance	815,624	1,028,440	1,043,475	1,043,475	970,442	(7.0)%
Revenues less Expenditures	212,817	15,035	(87,367)	(73,033)	(186,162)	154.9 %
Ending Balance	$ 1,028,441	$ 1,043,475	$ 956,108	$ 970,442	$ 784,280	(19.2)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 13,583	$ 11,531	$ 15,000	$ 13,141	$ 15,162	15.4 %
Transfers	718,213	943,395	1,029,367	1,029,367	1,150,000	11.7 %
Total Expenditures	$ 731,796	$ 954,926	$ 1,044,367	$ 1,042,508	$ 1,165,162	11.8 %

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).

276	Convention Center PFD	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ —	$ —	$ —	$ 141	$ 162	14.9 %
49	Miscellaneous	13,583	11,531	15,000	13,000	15,000	15.4 %
	Total	13,583	11,531	15,000	13,141	15,162	15.4 %
	Transfers Out	718,213	943,395	1,029,367	1,029,367	1,150,000	11.7 %
Total Expenditures		$ 731,796	$ 954,926	$ 1,044,367	$ 1,042,508	$ 1,165,162	11.8 %

Revenue

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

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 815,624	$ 1,028,440	$ 1,043,475	$ 1,043,475	$ 970,442	(7.0)%
33	Intergovernmental	942,292	966,799	957,000	968,480	979,000	1.1 %
36	Miscellaneous Revenues	2,321	3,162	—	995	—	(100.0)%
Total		$ 1,760,237	$ 1,998,401	$ 2,000,475	$ 2,012,950	$ 1,949,442	(3.2)%

PUBLIC FACILITY DISTRICT / CAPITOL THEATRE - 174

Finance & Budget Director — *Steve Groom*
Financial Services Manager — *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 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 Capitol Theatre.

Function(s): 273.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
273 Capitol Theatre PFD	$ 680,888	$ 708,819	$ 998,435	$ 998,435	$ 635,761	(36.3)%
Revenues by Element						
33 Intergovernmental	713,848	732,309	727,000	732,778	733,000	— %
36 Miscellaneous Revenues	1,417	2,258	750	750	750	— %
Total	715,265	734,567	727,750	733,528	733,750	— %
Fund Balance						
Beginning Balance	206,167	240,544	266,291	266,291	1,384	(99.5)%
Revenues less Expenditures	34,377	25,748	(270,685)	(264,907)	97,989	(137.0)%
Ending Balance	$ 240,544	$ 266,292	$ (4,394)	$ 1,384	$ 99,373	n/a

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 13,488	$ 9,864	$ 14,000	$ 14,000	$ 14,161	1.2 %
Transfers	667,400	698,955	984,435	984,435	621,600	(36.9)%
Total Expenditures	$ 680,888	$ 708,819	$ 998,435	$ 998,435	$ 635,761	(36.3)%

EXPLANATORY NARRATIVE

Capitol Theatre PFD - 273

This function includes administrative costs of the district, a transfer for debt service on the Capitol Theatre bonds issued in 2009, a transfer to the Capitol Theatre Operating Fund 171, and a transfer to the Capitol Theatre Construction Fund 322 in 2021.

273	Capitol Theatre PFD	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ —	$ —	$ —	$ 141	$ 161	14.2 %
49	Miscellaneous	13,488	9,864	14,000	13,859	14,000	1.0 %
	Total	13,488	9,864	14,000	14,000	14,161	1.2 %
	Transfers Out	667,400	698,955	984,435	984,435	621,600	(36.9)%
Total Expenditures		$ 680,888	$ 708,819	$ 998,435	$ 998,435	$ 635,761	(36.3)%

Revenue

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

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 206,167	$ 240,544	$ 266,291	$ 266,291	$ 1,384	(99.5)%
33	Intergovernmental	713,848	732,309	727,000	732,778	733,000	— %
36	Miscellaneous Revenues	1,417	2,258	750	750	750	— %
Total		$ 921,432	$ 975,111	$ 994,041	$ 999,819	$ 735,134	(26.5)%

RISK MANAGEMENT RESERVE - 515

Finance & Budget Director — *Steve Groom*
Legal — *Jeff Cutter*

DEFINITION

The Risk Management Reserve Fund is maintained to separately account for liability and property exposure. 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 coverage.

Function(s): 661, 662, 663, 664, 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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
661 Legal	$ 1,065,656	$ 1,682,135	$ 1,486,917	$ 1,257,833	$ 1,731,431	37.7 %
662 Administration	177,014	186,765	195,797	96,422	95,162	(1.3)%
663 Insurance & Bond Premium	1,722,898	1,857,892	2,552,995	2,482,476	2,632,172	6.0 %
664 Claims Processed	—	675	—	61,000	30,000	(50.8)%
665 Claims Paid	445,167	165,001	398,902	355,000	800,000	125.4 %
667 Case Settlements	230,919	65,522	219,316	219,316	219,316	— %
668 ACLU Program	24,840	19,683	43,496	—	30,712	n/a
669 Internal City Claims	12,796	20,299	150,000	134,522	150,000	11.5 %
Total	3,679,290	3,997,972	5,047,423	4,606,569	5,688,793	23.5 %
Revenues by Element						
36 Miscellaneous Revenues	4,156,138	4,363,563	4,953,870	4,310,904	5,042,916	17.0 %
39 Other Financing Sources	218,515	48,105	84,000	84,000	84,000	— %
Total	4,374,653	4,411,668	5,037,870	4,394,904	5,126,916	16.7 %
Fund Balance						
Beginning Balance	1,534,164	2,229,527	2,643,898	2,643,898	2,432,234	(8.0)%
Revenues less Expenditures	695,363	413,696	(9,553)	(211,665)	(561,877)	165.5 %
Ending Balance	$ 2,229,527	$ 2,643,223	$ 2,634,345	$ 2,432,233	$ 1,870,357	(23.1)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 506,326	$ 521,486	$ 613,706	$ 611,361	$ 559,997	(8.4)%
200 Personnel Benefits	197,053	172,862	189,206	185,472	347,645	87.4 %
Sub-Total Salaries & Benefits	703,379	694,348	802,912	796,833	907,642	13.9 %
300 Operating Supplies	3,609	6,382	7,500	7,500	7,500	— %
400 Professional Services & Charges	2,972,302	3,296,567	4,237,010	3,802,236	4,773,650	25.5 %
Total Expenditures	$ 3,679,290	$ 3,997,297	$ 5,047,422	$ 4,606,569	$ 5,688,792	23.5 %

EXPLANATORY NARRATIVE

Legal - 661

This department accounts for internal and external costs required to manage the legal program.

661 Legal	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 483,247	$ 503,283	$ 570,065	$ 462,591	$ 527,538	14.0 %
12 Overtime	3	—	—	5	—	(100.0)%
13 Special Pay	412	332	1,880	1,880	2,380	26.6 %
14 Retirement/Termination Cashout	—	492	2,000	146,885	2,000	(98.6)%
Total	483,662	504,107	573,945	611,361	531,918	(13.0)%
200 Benefits	194,878	170,558	185,472	185,472	345,013	86.0 %
300 Operating Supplies						
31 Office & Operating Supplies	1,717	2,664	3,000	3,000	3,000	— %
35 Small Tools & Equipment	1,891	3,719	4,500	4,500	4,500	— %
Total	3,608	6,383	7,500	7,500	7,500	— %
400 Professional Services & Charges						
41 Professional Services	366,989	978,529	700,000	434,000	825,000	90.1 %
43 Transportation & Training	1,004	415	3,500	—	3,500	n/a
49 Miscellaneous	15,515	22,144	16,500	19,500	18,500	(5.1)%
Total	383,508	1,001,088	720,000	453,500	847,000	86.8 %
Total Expenditures	$ 1,065,656	$ 1,682,136	$ 1,486,917	$ 1,257,833	$ 1,731,431	37.7 %

Administration - 662

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

662 Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	$ 177,014	$ 186,765	$ 195,797	$ 96,422	$ 95,162	(1.3)%

Insurance & Bond Premiums - 663

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

663	Insurance & Bond Premiums	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
46	Insurance	$ 1,722,898	$ 1,857,892	$ 2,552,995	$ 2,482,476	$ 2,632,172	6.0 %

Claims Processed - 664

This provides for service fees related to third-party claims administration.

664	Claims Processed	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ —	$ 675	$ —	$ 61,000	$ 30,000	(50.8)%

Claims Paid - 665

This line item provides a reserve for payment of damage claims. If claims exceed the available fund balance, an interfund loan can be executed to be repaid over 3 years.

665	Claims Paid	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
49	Miscellaneous	$ 445,167	$ 165,001	$ 398,902	$ 355,000	$ 800,000	125.4 %

Case Settlements - 667

Costs related to mitigation of environmental issues arising from the former City of Yakima Landfill. These expenditures are being partially reimbursed by insurance in effect when the landfill was active.

667	Case Settlements	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 230,919	$ 65,522	$ 219,316	$ 219,316	$ 219,316	— %

ACLU Program - 668

This intern program was developed with the American Civil Liberties Union (ACLU) as part of the 2016 Voting Rights Act settlement.

668	ACLU Program	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 22,665	$ 17,379	$ 39,761	$ —	$ 28,080	n/a
200	Benefits	2,175	2,304	3,734	—	2,632	n/a
Total Expenditures		$ 24,840	$ 19,683	$ 43,495	$ —	$ 30,712	n/a

Internal City Claims - 669

This account is used to mitigate potentially dangerous conditions and risk mitigation costs not covered elsewhere.

669	Internal City Claims	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 12,796	$ 20,299	$ 150,000	$ 134,522	$ 150,000	11.5 %

Revenue

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

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 1,534,164	$ 2,229,527	$ 2,643,898	$ 2,643,898	$ 2,432,234	(8.0)%
36	Miscellaneous Revenues	4,156,138	4,363,563	4,953,870	4,310,904	5,042,916	17.0 %
39	Other Financing Sources	218,515	48,105	84,000	84,000	84,000	— %
Total		$ 5,908,817	$ 6,641,195	$ 7,681,768	$ 7,038,802	$ 7,559,150	7.4 %

CAPITAL IMPROVEMENT CUMULATIVE RESERVE - 392

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

DEFINITION

The 2018 budget included software/laser fiche costs for various general government funds, and the 2019 budget included software costs in Utility Services for Cayenta. In 2020, funding was set up for a Cayenta software upgrade in Finance, along with the servers to support the new software.

Function(s): 143 & 652.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
143 Laser Fiche	$ 80,068	$ —	$ —	$ —	$ —	n/a
652 Utility Services Capital Impr	—	30,080	417,960	417,960	—	(100.0)%
Total	80,068	30,080	417,960	417,960	—	(100.0)%
Revenues by Element						
33 Intergovernmental	31,200	—	—	—	—	n/a
Transfers In	53,000	10,000	—	—	—	n/a
Total	84,200	10,000	—	—	—	n/a
Fund Balance						
Beginning Balance	577,221	581,353	561,273	561,273	143,313	(74.5)%
Revenues less Expenditures	4,132	(20,080)	(417,960)	(417,960)	—	(100.0)%
Ending Balance	$ 581,353	$ 561,273	$ 143,313	$ 143,313	$ 143,313	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 80,068	$ 30,080	$ 3,960	$ 3,960	$ —	(100.0)%
600 Capital Projects	—	—	414,000	414,000	—	(100.0)%
Total Expenditures	$ 80,068	$ 30,080	$ 417,960	$ 417,960	$ —	(100.0)%

CEMETERY TRUST - 710

Finance & Budget Director — *Steve Groom*
Financial Services Manager — *Kimberly Dominé*

DEFINITION

A trust fund for money received for Cemetery care. The principal remains in trust, while interest earned by the trust is transferred to Fund 144 to support the Cemetery.

Function(s): 518.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
518 Cemetery Trust Transfer Out	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	— %
Revenues by Element						
34 Charges for Goods & Services	17,099	19,094	12,000	12,000	12,000	— %
36 Miscellaneous Revenues	12,000	24,600	6,400	6,400	—	(100.0)%
Total	29,099	43,694	18,400	18,400	12,000	(34.8)%
Fund Balance						
Beginning Balance	667,296	684,396	716,090	716,090	722,490	0.9 %
Revenues less Expenditures	17,099	31,694	6,400	6,400	—	(100.0)%
Ending Balance	$ 684,395	$ 716,090	$ 722,490	$ 722,490	$ 722,490	— %

YAKCORPS AGENCY - 632

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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
632 Communications	$ —	$ —	$ 658,057	$ 658,057	$ 658,057	— %
Revenues by Element						
33 Intergovernmental	$ —	$ —	$ 658,057	$ 658,057	$ 658,057	— %

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

					2021			
Fund	Description	Date of Issue	Maturity Date	Original Issue	Previous Balance	Amount Redeemed	Amount Issued	Ending Balance
General Obligation Bonds								
272	2020 Conv Center Add	04/21/20	12/01/44	$12,620,000	$12,405,000	$ 355,000	—	$ 12,050,000
272	Convention Center (Ref)	04/21/20	12/01/44	2,495,000	2,450,000	70,000	—	2,380,000
272	Capital Theatre (Ref)	04/21/20	12/01/32	4,910,000	4,535,000	315,000	—	4,220,000
281	Street Resurfacing (Ref)	06/18/18	12/01/28	3,500,000	2,755,876	308,716	—	2,447,160
281	SunDome Expansion	06/17/03	12/01/23	1,430,528	179,062	61,613	—	117,449
281	Street Impr Project	06/09/14	06/01/24	13,140,000	5,995,000	1,400,000	—	4,595,000
281	Aquatic Center	09/24/18	12/01/42	8,009,873	7,948,649	41,543	—	7,907,106
281	Sports Complex (Ref)	09/24/18	06/01/35	4,440,127	4,071,827	190,209	—	3,881,618
281	Downtown Futures (Ref)	04/21/20	12/01/22	260,000	253,500	126,750	—	126,750
281	Fire Apparatus (Ref)	04/21/20	12/01/21	140,000	70,000	70,000	—	—
281	WV Fire Station (Ref)	04/21/20	12/01/22	140,000	136,500	68,250	—	68,250
Sub-Total				51,085,528	40,800,414	3,007,081	—	37,793,333
Revenue Bonds								
488	WW Rev Bonds (Ref)	04/21/20	12/01/27	2,590,000	2,395,000	315,000	—	2,080,000
491	Irrigation Rev Bonds (Ref)	04/21/20	12/01/34	3,260,000	3,085,000	180,000	—	2,905,000
493	Wastewater Rev Bonds (B)	04/30/12	11/01/23	9,400,000	3,230,000	1,035,000	—	2,195,000
Sub-Total				15,250,000	8,710,000	1,530,000	—	7,180,000
Grand Total				$66,335,528	$49,510,414	$ 4,537,081	$ —	$ 44,973,333

2020 CONVENTION CENTER & CAPITOL THEATRE PFD LTGO BONDS - 272

Finance & Budget Director — *Steve Groom*
Financial Services Manager — *Kimberly Dominé*

DEFINITION

The Convention Center PFD 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 were refunded in 2020 with some additional debt to fund an expansion of the Convention Center. These new bonds are accounted for in function 833, 834.

The Capitol Theatre PFD 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 refunded in 2020 with Limited Tax General Obligation Bonds. These bonds are accounted for in function 832.

Function(s): 815, 816, 832, 833 & 834.

EXPLANATORY NARRATIVE

PFD LONG-TERM GENERAL OBLIGATION BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2021	Bonds Outstanding 12/31/21	Coupons Maturing 2021
Function 815 - Capital Improvement/Convention Center						
Refunded Convention Center		$ 4,910,000	$ 4,910,000	$ —	$ —	$ —
Function 833 - Capital Improvement/Convention Center						
2020 Convention Center (Ref)	12/01/44	2,495,000	45,000	70,000	2,380,000	86,158
Function 834 - Capital Improvement/Convention Center						
2020 Conv Center Addition	12/01/44	12,620,000	215,000	355,000	12,050,000	435,893
		20,025,000	5,170,000	425,000	14,430,000	522,051
Function 816 - Capital Improvement/Capitol Theatre						
Refunded Capital Theatre		4,980,000	4,980,000	—	—	—
Function 832 - Capital Improvement/Capitol Theatre						
2020 Capital Theatre (Ref)	12/01/32	4,910,000	375,000	315,000	4,220,000	131,645
		9,890,000	5,355,000	315,000	4,220,000	131,645
Fund Total		$ 29,915,000	$ 10,525,000	$ 740,000	$ 18,650,000	$ 653,696

Convention Center Capital Improvement - 815/833/834

Revenue is provided by a transfer from the Public Facilities District Convention Center fund (172) to support debt service payments of $947,051.

Capitol Theatre Capital Improvement - 816/832

Revenues for the Capitol Theatre bonds consist of a transfer from the Public Facilities District Capitol Theatre fund (174) in the amount of $446,645.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	$ 575,000	$ 600,000	$ 8,264,709	$ 8,125,000	$ 740,000	(90.9)%
800 Debt Service - Interest	454,850	430,925	598,546	738,255	594,696	(19.4)%
Total	1,029,850	1,030,925	8,863,255	8,863,255	1,334,696	(84.9)%
Revenues by Element						
31 Taxes	—	—	—	—	347,051	n/a
33 Intergovernmental	101,926	102,307	102,000	48,838	—	(100.0)%
39 Other Financing Sources	—	—	7,405,000	7,405,000	—	(100.0)%
Transfers In	928,213	924,795	1,409,417	1,409,417	987,645	(29.9)%
Total	1,030,139	1,027,102	8,916,417	8,863,255	1,334,696	(84.9)%
Fund Balance						
Beginning Balance	166,150	166,440	162,617	162,617	162,617	— %
Revenues less Expenditures	289	(3,823)	53,162	—	—	n/a
Ending Balance	$ 166,439	$ 162,617	$ 215,779	$ 162,617	$ 162,617	— %

MISCELLANEOUS LTGO BONDS - 281

Finance & Budget Director — *Steve Groom*
Financial Services Manager — *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, 2007 & 2008 Fire & Streets Capital bond issues that were refunded in 2020. Also provided for is the redemption for a 2014 & 2018 Street Improvement bonds. The debt service on these two street improvement bonds totals $2,050,414, 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 - projected payments of $371,990 have been budgeted.

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, 824, 826, 828, 830, 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 2021 is estimated to be $11,939.

MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BONDS
DETAIL BY PROJECT

Project	Function	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2021	Bonds Outstanding 12/31/21	Coupons Maturing 2021
Refunded Fire Ladder App	817	n/a	$ 760,000	$ 760,000	$ —	$ —	$ —
SunDome	818	12/01/23	1,430,528	1,251,466	61,613	117,449	84,133
Refunded West Valley Fire St	820	n/a	815,000	815,000	—	—	—
Refunded Downtown Rev	822	n/a	1,490,000	1,490,000	—	—	—
West Valley Fire Station (Ref)	824	12/01/22	140,000	3,500	68,250	68,250	4,095
Aquatic Center YMCA	826	12/01/42	8,009,873	61,224	41,543	7,907,106	378,457
Downtown Rev (Ref)	828	12/01/22	260,000	6,500	126,750	126,750	7,605
2020 Fire Ladder App (Ref)	830	12/01/21	140,000	70,000	70,000	—	2,100
Street Improvements	868	06/01/24	13,140,000	7,145,000	1,400,000	4,595,000	250,750
Sports Complex (Ref)	887	06/01/35	4,440,127	368,300	190,209	3,881,618	209,791
Street Resurfacing (Ref)	888	12/01/28	3,500,000	744,124	308,716	2,447,160	90,948
Total			$ 34,125,528	$12,715,114	$2,267,081	$ 19,143,333	$1,027,879

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
SunDome	SunDome Expansion	Business License fee, first 1/4% Real Estate Excise Tax (REET 1)	818
2105	Fire Station 92 Facility Addition	Excise Tax (REET 1)	824
Aquatic Ctr	The City of Yakima's portion of the Aquatic Center construction	General Property Tax	826
2165	Downtown Revitalization	Second 1/4% Real Estate Excise Tax (REET2)	828
Fire Capital	Fire Ladder Apparatus	General Property Tax	830
Street Impr	Street Improvements - 2014	General Fund (Property & Sales Tax)	868
SOZO	Acquisition and improvements to a soccer/ multi-use sports campus	Parks & Recreation Fund (Property Tax)	887
2353	Street Resurfacing Project - 2018	General Property Tax	888

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	$ 10,072,868	$ 2,346,876	$ 2,966,550	$ 2,959,316	$ 2,489,081	(15.9)%
800 Debt Service - Interest	857,807	1,188,738	1,254,084	1,251,703	1,177,869	(5.9)%
Total	10,930,675	3,535,614	4,220,634	4,211,019	3,666,950	(12.9)%
Revenues by Element						
31 Taxes	2,397,509	2,942,719	2,344,014	2,334,399	2,342,214	0.3 %
39 Other Financing Sources	—	—	552,234	552,234	—	(100.0)%
Transfers In	8,533,166	596,100	1,324,386	1,324,386	1,324,736	— %
Total	10,930,675	3,538,819	4,220,634	4,211,019	3,666,950	(12.9)%
Fund Balance						
Beginning Balance	8,734	8,733	11,939	11,939	11,939	— %
Revenues less Expenditures	—	3,205	—	—	—	n/a
Ending Balance	$ 8,734	$ 11,938	$ 11,939	$ 11,939	$ 11,939	— %

2004 CONVENTION CENTER LTGO BONDS - 287

Finance & Budget Director — *Steve Groom*
Financial Services Manager — *Kimberly Dominé*

DEFINITION

This fund provided for redemption of 1996 Ltd. Levy General Obligation Bonds used to expand/remodel the Convention Center. This bond was paid in full at the end of 2019. There is a General Obligation bond in 2020 that refunded other debt in addition to $12,620,000 of new debt for the Convention Center that is accounted for in function 834.

Function(s): 827.

EXPLANATORY NARRATIVE

Resources for redemption are provided by the Hotel/Motel Tax and investment interest. The fund balance of $561,485 will be moved to the new General Obligation Bonds that are accounted for in 834.

LONG-TERM GENERAL OBLIGATION CONVENTION CENTER BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2021	Bonds Outstanding 12/31/21	Coupons Maturing 2021
9/7/04 Refunding 1996 Bonds	11/01/19	$ 4,175,000	$ 4,175,000	$ —	$ —	$ —

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	$ 395,000	$ 335,000	$ 195,944	$ —	$ —	n/a
800 Debt Service - Interest	30,265	14,070	290,029	—	—	n/a
Total	425,265	349,070	485,973	—	—	n/a
Revenues by Element						
31 Taxes	425,135	349,763	486,000	486,000	—	(100.0)%
36 Miscellaneous Revenues	750	1,500	—	—	—	n/a
Total	425,885	351,263	486,000	486,000	—	(100.0)%
Fund Balance						
Beginning Balance	72,672	73,292	75,485	75,485	561,485	643.8 %
Revenues less Expenditures	620	2,193	27	486,000	—	(100.0)%
Ending Balance	$ 73,292	$ 75,485	$ 75,512	$ 561,485	$ 561,485	— %

2008 WASTEWATER REVENUE BONDS - 488

Finance & Budget Director — *Steve Groom*
Financial Services Manager — *Kimberly Dominé*

DEFINITION

This fund (488) provides for redemption of 2008 Wastewater Revenue Bonds from Wastewater Operating revenues. This bond was refunded in 2020 with a Limited Tax General Obligation Refunding Bonds.

Function(s): 854 & 859.

EXPLANATORY NARRATIVE

This bond redemption fund shows an estimated balance at the end of 2021 of $137,813.

2008 WASTEWATER BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2021	Bonds Outstanding 12/31/21	Coupons Maturing 2021
Function 854 - 2008 Wastewater Revenue Bonds						
Refunded Revenue Bond	11/01/27	$ 5,440,000	$ 5,440,000	$ —	$ —	$ —
Function 859 - 2020 Wastewater Revenue Bonds						
2020 Revenue Bond (Ref)	12/01/27	2,590,000	195,000	315,000	2,080,000	71,850
		$ 8,030,000	$ 5,635,000	$ 315,000	$ 2,080,000	$ 71,850

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	$ 275,000	$ 290,000	$ 300,000	$ 195,000	$ 315,000	61.5 %
800 Debt Service - Interest	115,677	104,219	112,738	62,460	71,850	15.0 %
Total	390,677	394,219	412,738	257,460	386,850	50.3 %
Revenues by Element						
36 Miscellaneous Revenues	425	900	—	—	—	n/a
Transfers In	413,813	415,063	412,738	412,738	386,850	(6.3)%
Total	414,238	415,963	412,738	412,738	386,850	(6.3)%
Fund Balance						
Beginning Balance	(62,769)	(39,208)	(17,465)	(17,465)	137,813	(889.1)%
Revenues less Expenditures	23,561	21,744	—	155,278	—	(100.0)%
Ending Balance	$ (39,208)	$ (17,464)	$ (17,465)	$ 137,813	$ 137,813	— %

2004 IRRIGATION SYSTEM REVENUE BONDS - 491

Finance & Budget Director — *Steve Groom*
Financial Services Manager — *Kimberly Dominé*

DEFINITION

This fund (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. This bond was refunded in 2020 with a Limited Tax General Obligation Refunding Bond.

Function(s): 855 & 856.

EXPLANATORY NARRATIVE

The bond redemption fund balance at the end of 2021 is ($3,607).

IRRIGATION BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2021	Bonds Outstanding 12/31/21	Coupons Maturing 2021
Function 855 - 2004 Irrigation Revenue Bonds						
Refunded Irrigation Bond	09/01/34	$ 5,215,000	$ 5,215,000	$ —	$ —	$ —
Function 856 - 2020 Irrigation Revenue Bonds						
2020 Irrigation Bond (Ref)	12/01/34	3,260,000	175,000	180,000	2,905,000	92,550
		$ 8,475,000	$ 5,390,000	$ 180,000	$ 2,905,000	$ 92,550

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	$ 150,000	$ 155,000	$ 160,000	$ 175,000	$ 180,000	2.9 %
800 Debt Service - Interest	114,228	110,103	158,760	125,460	92,550	(26.2)%
Total	264,228	265,103	318,760	300,460	272,550	(9.3)%
Revenues by Element						
Transfers In	317,542	320,154	318,760	318,760	272,550	(14.5)%
Fund Balance						
Beginning Balance	(130,272)	(76,958)	(21,907)	(21,907)	(3,607)	(83.5)%
Revenues less Expenditures	53,314	55,051	—	18,300	—	(100.0)%
Ending Balance	$ (76,958)	$ (21,907)	$ (21,907)	$ (3,607)	$ (3,607)	— %

2012 WASTEWATER REVENUE BONDS - 493

Finance & Budget Director — *Steve Groom*
Financial Services Manager — *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 2021 of $1,592,748 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 2021	Bonds Outstanding 12/31/21	Coupons Maturing 2021
Wastewater Revenue Bonds	11/01/23	$ 9,400,000	$ 6,170,000	$1,035,000	$ 2,195,000	$ 129,200

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	$ 930,000	$ 955,000	$ 1,000,000	$ 1,000,000	$ 1,035,000	3.5 %
800 Debt Service - Interest	196,083	172,833	169,200	169,200	129,200	(23.6)%
Total	1,126,083	1,127,833	1,169,200	1,169,200	1,164,200	(0.4)%
Revenues by Element						
36 Miscellaneous Revenues	1,000	2,100	—	—	—	n/a
Transfers In	1,165,000	1,162,400	1,169,200	1,169,200	1,164,200	(0.4)%
Total	1,166,000	1,164,500	1,169,200	1,169,200	1,164,200	(0.4)%
Fund Balance						
Beginning Balance	1,516,165	1,556,082	1,592,748	1,592,748	1,592,748	— %
Revenues less Expenditures	39,917	36,667	—	—	—	n/a
Ending Balance	$ 1,556,082	$ 1,592,749	$ 1,592,748	$ 1,592,748	$ 1,592,748	— %

INTERGOVERNMENTAL - 590

GENERAL FUND

Finance & Budget Director — *Steve Groom*
Financial Services Manager — *Kimberly Dominé*

DEFINITION

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

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

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
567 Clean Air	$ 37,364	$ 37,560	$ 37,560	$ 37,560	$ 37,776	0.6 %
569 Division of Alcoholism	17,849	12,894	26,650	26,650	26,650	— %
575 YV Council of Governments	55,447	56,384	56,384	63,767	63,767	— %
587 Interlocal Agreement - County	39,095	39,095	39,095	39,095	39,095	— %
591 Court Costs	926	685	3,000	3,000	3,000	— %
Total	$ 150,681	$ 146,618	$ 162,689	$ 170,072	$ 170,288	0.1 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 56,373	$ 146,617	$ 162,689	$ 170,072	$ 170,288	0.1 %
500 Intergovernmental [1]	94,307	—	—	—	—	n/a
Total Expenditures	$ 150,680	$ 146,617	$ 162,689	$ 170,072	$ 170,288	0.1 %

EXPLANATORY NARRATIVE

Clean Air - 567

This function reflects the allocation to the Yakima Clean Air Authority mandated by RCW 70.94.093, based on a per capita charge using the City's estimated population.

[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.

567	Clean Air	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
49	Miscellaneous	$ —	$ 37,560	$ 37,560	$ 37,560	$ 37,776	0.6 %
500	Intergovernmental Services [2]						
51	Intergov't Prof Services	37,364	—	—	—	—	n/a
Total Expenditures		$ 37,364	$ 37,560	$ 37,560	$ 37,560	$ 37,776	0.6 %

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.

569	Division of Alcoholism	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
49	Miscellaneous	$ —	$ 12,894	$ 26,650	$ 26,650	$ 26,650	— %
500	Intergovernmental Services [2]						
51	Intergov't Prof Services	17,849	—	—	—	—	n/a
Total Expenditures		$ 17,849	$ 12,894	$ 26,650	$ 26,650	$ 26,650	— %

Yakima Valley Council of Governments (COG) - 575

The COG assessment is based on a per capita charge using the City of Yakima's estimated population, including an assessment related to the City's share of federal transportation project funding.

575	YV Council of Governments	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
49	Miscellaneous	$ 55,447	$ 56,384	$ 56,384	$ 63,767	$ 63,767	— %

Interlocal Agreement - County - 587

This function is for 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 ran through 2020. 2021 was inadvertently budgeted in error, and will be corrected with a budget amendment. in 2021.

[2] 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.

587	Interlocal Agreement - County	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
49	Miscellaneous	$ —	$ 39,095	$ 39,095	$ 39,095	$ 39,095	— %
500	Intergovernmental Services [3]						
52	Intergov't Debt	39,095	—	—	—	—	n/a
Total Expenditures		$ 39,095	$ 39,095	$ 39,095	$ 39,095	$ 39,095	— %

Court Costs - 591

This function is for remitting collections of outstanding court debt to District Court.

591	Court Costs	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 926	$ 685	$ 3,000	$ 3,000	$ 3,000	— %

[3] 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.


CITY OF YAKIMA
INCORPORATED 1886

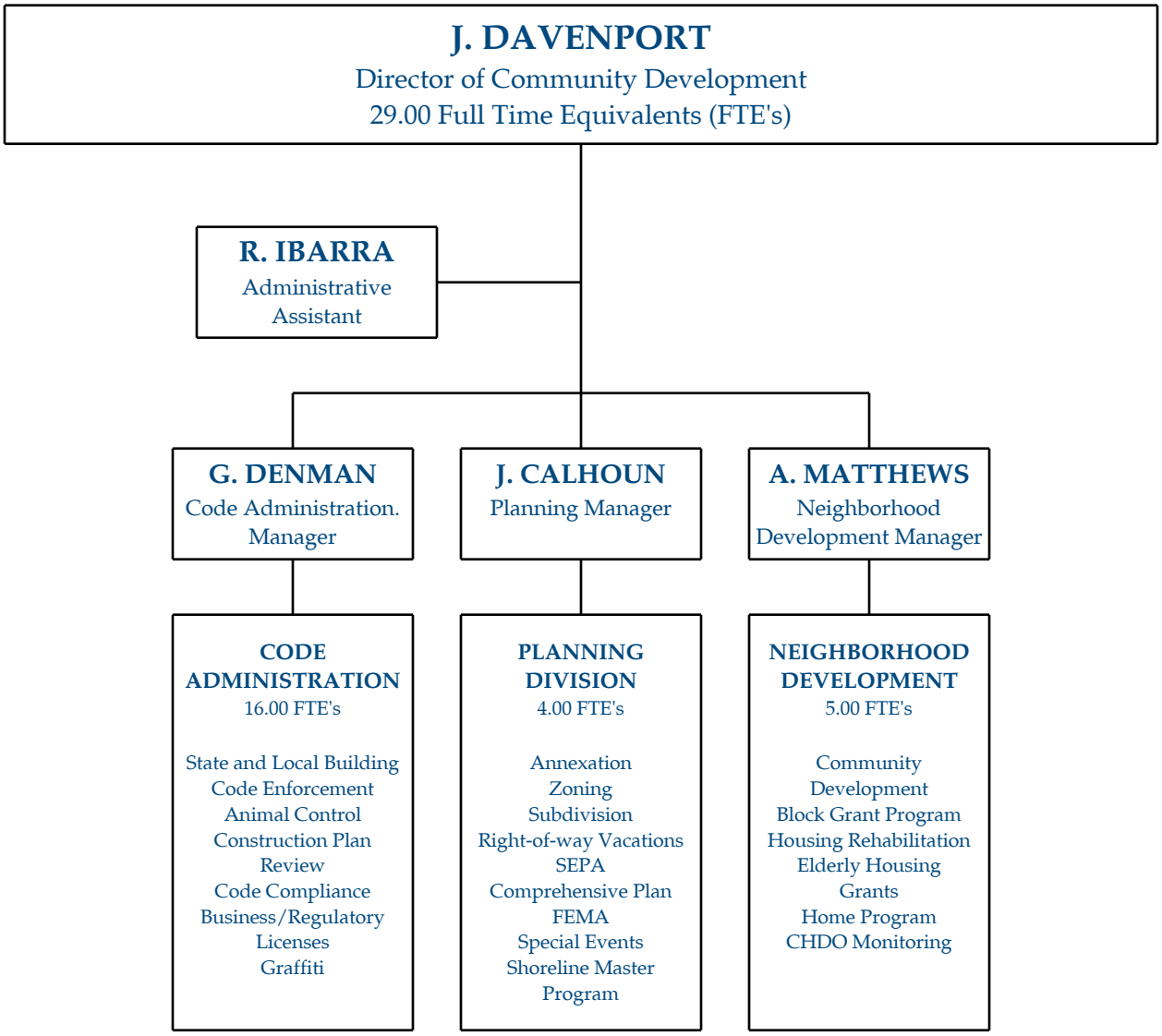
COMMUNITY DEVELOPMENT

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

* General Fund Department

COMMUNITY DEVELOPMENT

Organizational Chart as of January 1, 2021



PLANNING - 210

GENERAL FUND

Community Development Director	*Joan Davenport*
Planning Manager	*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/public assistance to support Codes staff in the development process.

The pre-application Development Services Team (DST) 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/Rezones in 2021. Utilizing grant funding obtained in 2019 and 2020, the Planning Division will finalize work on the Housing Action Plan, Shoreline Master Program Update, and South Naches Ave Historic Property Inventory in 2021.

The COVID-19 shutdown in 2020 provided many challenges to the Division. The lack of in-person contact forced the Division to identify alternative ways to meet with customers. Using the zoom platform, public hearing with the Planning Commission and Hearing Examiner resumed in July. Pre-application meetings still occurred and transitioned to a virtual setting as well.

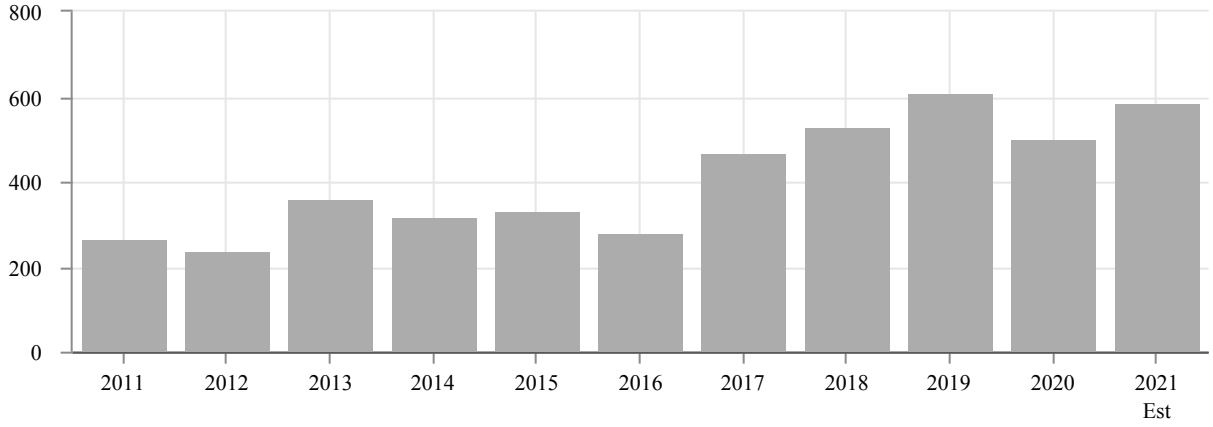
Planning Division staff supports the City Planning Commission, Historic Preservation Commission, Tree Board, Bicycle and Pedestrian Committee, the Hearing Examiner, and City Council advisory groups and committees.

Function(s): 213, 216 & 219.

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Urban Area Hearings Examiner				
Cases Heard	12	20	18	20
Permit Type / Description				
Administrative Adjustment	26	35	25	30
Appeal to Hearing Examiner	1	2	2	1
Class 1 Review	175	167	170	170
Class 2 Review	34	39	35	35
Class 3 Review	4	12	5	5
Comprehensive Plan Amendment	7	5	1	5
Critical Areas Review	6	27	12	12
Extension of Zoning or Subdivision Approval	—	5	5	5
Final Long Plat	4	3	3	3
Final Short Plat	12	10	7	7
Long Plat Alteration, Vacation or Easement Release	1	2	—	—
Modification	39	40	40	40
Planned Development	—	—	1	1
Pre-Application DST Meeting	30	52	40	55
Preliminary Binding Site Plan	2	—	1	1
Preliminary Long Plat	—	3	4	4
Preliminary Short Plat	9	13	14	15
Reasonable Accommodation	3	—	1	1
Rezone	9	6	2	4
Right of Way Vacation	—	2	—	1
SEPA Environmental Review	28	43	22	25
Shoreline Development Permit, Variance or Condition Use	1	1	1	1
Shoreline Exemption	1	2	2	2
Short Plat Alteration or Easement Release	—	4	—	1
Short Plat Exemption	39	32	35	35
Special Event Permit Application	49	48	12	50
Text Amendment	3	2	—	1
Traffic Concurrency Review	25	10	10	15
Variance	—	4	—	1
Wireless Communication Facility / Cell Tower	14	24	15	20
Zoning Verification Letter	10	21	40	40
Total	532	614	505	586

LAND USE APPLICATIONS BY YEAR



AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1150	Director of Community Development	1.00	1.00	1.00	1.00
1254	Planning Manager	1.00	1.00	1.00	1.00
3310	Planning Specialist [1]	1.00	—	—	—
3311	Assistant Planner [2]	1.00	—	—	—
3312	Planning Technician [1]	—	1.00	1.00	1.00
3320	Community Development Specialist [2]	—	1.00	1.00	1.00
3321	Associate Planner [3]	1.00	—	—	—
3322	Senior Planner [3]	1.00	2.00	2.00	2.00
11601	Community Development Admin Asst.	1.00	1.00	1.00	1.00
Total Personnel [4]		7.00	7.00	7.00	7.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
213 Land Use	$ 22,820	$ 41,118	$ 30,000	$ 40,000	$ 30,000	(25.0)%
216 Comprehensive Planning	374,002	477,473	632,973	578,149	568,222	(1.7)%
219 Administration	214,162	186,429	193,289	189,484	198,474	4.7 %
Total	$ 610,984	$ 705,020	$ 856,262	$ 807,633	$ 796,696	(1.4)%

[1] The Planning Specialist was replaced with a Planning Technician in the 2019 Budget.
[2] An Assistant Planner was replaced with a Community Development Specialist in 2019 due to a reorganization.
[3] An Associate Planner was replaced with a Senior Planner in a reorganization mid-year 2018.
[4] The equivalent of .78 FTE's are funded by Codes (220).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 404,784	$ 446,196	$ 476,015	$ 464,941	$ 497,827	7.1 %
200 Personnel Benefits	160,204	171,935	177,907	177,907	183,029	2.9 %
Sub-Total Salaries & Benefits	564,988	618,131	653,922	642,848	680,856	5.9 %
300 Operating Supplies	1,510	3,034	2,700	1,500	2,700	80.0 %
400 Professional Services & Charges	44,487	83,854	199,640	163,285	113,140	(30.7)%
Total Expenditures	$ 610,985	$ 705,019	$ 856,262	$ 807,633	$ 796,696	(1.4)%

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 and the Examiner pro tem is $155 per hour.

213 Land Use	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	$ 22,820	$ 41,118	$ 30,000	$ 40,000	$ 30,000	(25.0)%

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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 247,898	$ 306,851	$ 332,131	$ 323,358	$ 349,711	8.1 %
12 Overtime	—	—	50	50	50	— %
13 Special Pay	28	14	100	200	200	— %
14 Retirement/Termination Cashout	—	690	2,000	1,000	2,000	100.0 %
Total	247,926	307,555	334,281	324,608	351,961	8.4 %
200 Benefits	105,775	126,359	131,807	131,807	135,876	3.1 %
300 Operating Supplies						
31 Office & Operating Supplies	1,045	882	2,000	1,000	2,000	100.0 %
35 Small Tools & Equipment	219	2,152	400	400	400	— %
Total	1,264	3,034	2,400	1,400	2,400	71.4 %

216	Comprehensive Planning	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	6,522	22,775	148,500	107,000	62,000	(42.1)%
42	Communications	7,000	10,505	8,585	8,585	8,585	— %
43	Transportation & Training	1,651	772	1,000	—	1,000	n/a
48	Repairs & Maintenance	—	—	300	—	300	n/a
49	Miscellaneous	3,864	6,471	6,100	4,750	6,100	28.4 %
	Total	19,037	40,523	164,485	120,335	77,985	(35.2)%
Total Expenditures		$ 374,002	$ 477,471	$ 632,973	$ 578,150	$ 568,222	(1.7)%

Administration - 219

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

219	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 155,980	$ 137,761	$ 139,455	$ 139,455	$ 143,588	3.0 %
12	Overtime	—	—	300	—	300	n/a
13	Special Pay	878	878	978	878	978	11.4 %
14	Retirement/Termination Cashout	—	—	1,000	—	1,000	n/a
	Total	156,858	138,639	141,733	140,333	145,866	3.9 %
200	Benefits	54,428	45,576	46,101	46,101	47,152	2.3 %
300	Operating Supplies						
31	Office & Operating Supplies	46	—	100	100	100	— %
35	Small Tools & Equipment	200	—	200	—	200	n/a
	Total	246	—	300	100	300	200.0 %
400	Professional Services & Charges						
42	Communications	872	802	1,400	900	1,400	55.6 %
43	Transportation & Training	30	521	1,305	—	1,305	n/a
48	Repairs & Maintenance	—	—	200	—	200	n/a
49	Miscellaneous	1,728	891	2,250	2,050	2,250	9.8 %
	Total	2,630	2,214	5,155	2,950	5,155	74.7 %
Total Expenditures		$ 214,162	$ 186,429	$ 193,289	$ 189,484	$ 198,473	4.7 %

Dedicated Revenue

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

Dedicated Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
32	Licenses & Permits	$ 6,360	$ 10,335	$ 7,500	$ 7,500	$ 7,500	— %
34	Charges for Goods & Services	103,040	119,690	110,000	90,000	110,000	22.2 %
Total		$ 109,400	$ 130,025	$ 117,500	$ 97,500	$ 117,500	20.5 %

CODE ADMINISTRATION - 220

GENERAL FUND

Community Development Director — *Joan Davenport*
Code Administration Manager — *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; handles complaints via the code compliance hotline and Yak Back; administers the City's nuisance ordinances, and abates (paints over) graffiti.

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

PERFORMANCE STATISTICS

Licenses	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Business Licenses (New and Renewal)	4,464	5,627	5,212	5,500
Regulatory Licenses (New and Renewal)	563	562	400	450
Dangerous Building/Code Compliance				
Cases to the Community Review Board	6	21	8	10
Graffiti Paintouts/Abatements	306	850	5,500	5,500
Complaints/Investigations - Code Compliance Cases	2,902	2,658	2,675	2,700
Animal Control				
Animal Control Cases	3,526	3,898	2,200	2,800
Code Administration				
Building Permits	1,224	1,122	1,000	1,100
Fire Permits	127	185	125	150
Mechanical Permits	799	723	575	600
Plumbing Permits	630	576	400	450
Sign Permits	99	93	80	85
Building Plan Reviews Performed	680	618	475	500
Water/Sewer Applications Processed	200	350	188	200
Examinations Administered	15	12	3	7
Right-of-Way Use Permits (Initial)	10	5	8	10

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 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

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
223 Animal Control	$ 357,120	$ 362,001	$ 361,677	$ 351,682	$ 352,988	0.4 %
225 Dangerous Buildings	68,098	42,470	50,000	27,000	40,000	48.1 %
226 Permits / Licenses	138,165	133,228	145,471	130,898	129,889	(0.8)%
229 Code Administration	1,370,797	1,377,714	1,429,383	1,386,680	1,388,450	0.1 %
Total	$ 1,934,180	$ 1,915,413	$ 1,986,531	$ 1,896,260	$ 1,911,327	0.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 1,071,734	$ 1,095,052	$ 1,123,138	$ 1,064,742	$ 1,065,133	— %
200 Personnel Benefits	457,964	442,960	461,971	450,993	448,776	(0.5)%
Sub-Total Salaries & Benefits	1,529,698	1,538,012	1,585,109	1,515,735	1,513,909	(0.1)%
300 Operating Supplies	27,131	37,686	36,000	26,500	27,000	1.9 %
400 Professional Services & Charges	374,850	337,215	362,922	351,526	365,418	4.0 %
Transfers	2,500	2,500	2,500	2,500	5,000	100.0 %
Total Expenditures	$ 1,934,179	$ 1,915,413	$ 1,986,531	$ 1,896,261	$ 1,911,327	0.8 %

[1] Code Administration funds .78 FTE's in Environmental Planning (021) and 1.0 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).

EXPLANATORY NARRATIVE

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

Expenditures are used solely for the salary of an Animal Control Officer hired in August 2006, which is funded by the .3% Criminal Justice Sales Tax account.

223	Animal Control/Crim Just.3%	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 54,014	$ 55,491	$ 56,621	$ 48,201	$ 45,239	(6.1)%
12	Overtime	—	—	100	100	100	— %
13	Special Pay	14	1	50	50	50	— %
14	Retirement/Termination Cashout	—	—	500	—	500	n/a
	Total	54,028	55,492	57,271	48,351	45,889	(5.1)%
200	Benefits	29,393	30,585	31,271	20,293	30,469	50.1 %
300	Operating Supplies						
31	Office & Operating Supplies	549	543	500	500	500	— %
32	Fuel	2,901	3,187	3,000	3,000	3,000	— %
	Total	3,450	3,730	3,500	3,500	3,500	— %
400	Professional Services & Charges						
41	Professional Services	2,380	2,440	2,898	5,794	6,395	10.4 %
42	Communications	3,692	2,760	3,770	3,770	3,770	— %
48	Repairs & Maintenance	1,253	1,110	1,465	1,465	1,465	— %
	Total	7,325	6,310	8,133	11,029	11,630	5.4 %
	Vehicle Replacement	2,500	2,500	2,500	2,500	2,500	— %
Total Expenditures		$ 96,696	$ 98,617	$ 102,675	$ 85,673	$ 93,988	9.7 %

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.

223	Animal Control	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
32	Fuel	$ 437	$ 1,806	$ 1,000	$ 1,000	$ 1,000	— %
400	Professional Services & Charges						
41	Professional Services	259,986	261,164	258,000	265,000	258,000	(2.6)%
49	Miscellaneous	—	416	—	—	—	n/a
	Total	259,986	261,580	258,000	265,009	258,000	(2.6)%
Total Expenditures		$ 260,423	$ 263,386	$ 259,000	$ 266,009	$ 259,000	(2.6)%

Dangerous Buildings - 225

Continuing to follow the City Council's focus on improving neighborhood conditions and quality of life, the concentrated effort in neighborhood code enforcement has continued to be very effective. Due to the changes brought by COVID-19, the Community Review Board (CRB) did not meet in the earlier part of 2020, but is now meeting virtually, online. 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 nuisance 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: payment in full, or 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 is primarily complaint based, but continues to be proactive for cases that are especially egregious or dangerous, in order to address the City Council's focus on improving neighborhood conditions and quality of life. Graffiti continues to be a growing problem, so along with our paint-out efforts, we have been working with YPD in an effort to address the most sensitive areas in the city, such as around schools. In addition, the Code Compliance Officers will continue to address the citizen complaints received on the Code Compliance Hotline, by email, or from Yak Back.

225	Dangerous Buildings	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ —	$ 8,082	$ 7,000	$ —	$ —	n/a
32	Fuel	—	1,336	2,000	—	—	n/a
	Total	—	9,418	9,000	—	—	n/a
400	Professional Services & Charges						
48	Repairs & Maintenance	—	716	1,000	—	—	n/a
49	Miscellaneous	68,098	32,336	40,000	27,000	40,000	48.1 %
	Total	68,098	33,052	41,000	27,000	40,000	48.1 %
Total Expenditures		$ 68,098	$ 42,470	$ 50,000	$ 27,000	$ 40,000	48.1 %

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

MULTIPLE CODE PERMITTING AND LICENSE ACTIVITY

Dance Halls and Cabarets	Secondhand Dealers
Dance Studios	Solicitation of Funds for Religious Purposes
Junk Dealers	Taxicabs and Vehicles for Hire
Liquor-Live Entertainment License	Tattooing
Right-of-Way Use Permits	Utility Locate and Connection Fee Collection
Adult Entertainment	Temporary Use Permits
Street Break Permits	Sign Company Licenses
Public Dance Permits	Heating Journeyman & Side Sewer Install License
Banner Permits	Closing Out Sales
Sightseeing Vehicles	Noise Permits
Special Event Permits	

Included in these expenditures are a portion of the Permit Technicians and Permit Technician supervision within the division. Additionally, Heating Journeyman, Side Sewer Installer, and other specialty licenses as required in the Yakima Municipal Code are issued here, which acts as the information center for the Codes Division. Also provided is administrative support for the Code Inspectors, Animal Control Officers, Code Compliance Officers, the Community Review Board and Board of Appeals, as well as acting as the City's Complaint Center.

The Codes Division also administers the City of Yakima business licenses, but it is a General Fund revenue not intended to support their operations, and therefore not included in this narrative.

226	Permits/Licenses	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 97,024	$ 93,242	$ 97,733	$ 87,060	$ 83,095	(4.6)%
12	Overtime	—	—	100	100	100	— %
13	Special Pay	1,506	1,614	2,192	2,192	782	(64.3)%
14	Retirement/Termination Cashout	—	50	1,000	1,000	1,000	— %
	Total	98,530	94,906	101,025	90,352	84,977	(5.9)%
200	Benefits	37,962	36,723	37,747	37,747	38,211	1.2 %
400	Professional Services & Charges						
41	Professional Services	150	841	5,000	2,500	5,000	100.0 %
43	Transportation & Training	58	69	500	—	500	n/a
49	Miscellaneous	1,466	690	1,200	300	1,200	300.0 %
	Total	1,674	1,600	6,700	2,800	6,700	139.3 %
Total Expenditures		$ 138,166	$ 133,229	$ 145,472	$ 130,899	$ 129,888	(0.8)%

Code Administration - 229

For 2020 year-to-date, 706 Building Permits were issued with a construction valuation of $66,674,156, compared to the same time in 2019 when 757 building permits were issued with a construction valuation of $115,687,584.

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

229	Code Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 917,505	$ 891,753	$ 951,688	$ 912,253	$ 927,808	1.7 %
12	Overtime	—	—	300	50	300	500.0 %
13	Special Pay	1,672	2,093	2,618	3,500	3,159	(9.7)%
14	Retirement/Termination Cashout	—	50,810	10,236	10,236	3,000	(70.7)%
	Total	919,177	944,656	964,842	926,039	934,267	0.9 %
200	Benefits	390,610	375,652	392,953	392,953	380,096	(3.3)%
300	Operating Supplies						
31	Office & Operating Supplies	7,720	9,172	7,000	7,000	7,000	— %
32	Fuel	13,026	12,462	12,000	12,000	12,000	— %
35	Small Tools & Equipment	2,498	1,100	3,500	3,000	3,500	16.7 %
	Total	23,244	22,734	22,500	22,000	22,500	2.3 %
400	Professional Services & Charges						
41	Professional Services	—	—	2,500	—	2,500	n/a
42	Communications	16,882	17,455	19,444	19,444	19,444	— %
43	Transportation & Training	665	424	2,000	—	2,000	n/a
48	Repairs & Maintenance	16,589	10,664	17,344	14,544	17,344	19.3 %
49	Miscellaneous	3,631	6,130	7,800	11,700	7,800	(33.3)%
	Total	37,767	34,673	49,088	45,688	49,088	7.4 %
	Vehicle Replacement	—	—	—	—	2,500	n/a
Total Expenditures		$ 1,370,798	$ 1,377,715	$ 1,429,383	$ 1,386,680	$ 1,388,451	0.1 %

Dedicated Revenue

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

Dedicated Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
31	Taxes	$ 29,484	$ 15,681	$ 12,000	$ 15,000	$ 15,000	— %
32	Licenses & Permits	1,616,604	1,681,056	1,836,470	1,617,427	1,821,000	12.6 %
34	Charges for Goods & Services	502,083	469,143	640,931	389,741	471,400	21.0 %
Total		$ 2,148,171	$ 2,165,880	$ 2,489,401	$ 2,022,168	$ 2,307,400	14.1 %

NEIGHBORHOOD DEVELOPMENT - 124

Community Development Director	***Joan Davenport***
ONDS Manager	***Archie Matthews***

DEFINITION

The City of Yakima Office of Neighborhood Development Services (ONDS) is charged by the City Council with administering the City's activities funded by the Community Development Block Grant (CDBG), CDBG-CV 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 (LMI) neighborhoods and individuals 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, that contains the specific activities that will be undertaken in the coming year using CDBG, CDBG-CV 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 neighborhoods and residents of the City.

Programs

The Public Service program is subject to a 15% cap on expenditures, which limits 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, Washington Fruit Community Center 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. 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 Annual Action Plan for fiscal year 2021, which is the second year of the five-year Consolidated Plan. The Annual Action Plan will be submitted to City Council for approval, and then sent to the Regional HUD office for acceptance. 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

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Neighborhood Development Programs				
Community Service Programs (Youth Programs) - Contracts	1	2	2	2
Neighborhood Cleanup/Improvement - Sites	52	—	—	—
Paint Program - Homes [1]	10	—	—	—
Public Facilities - Facilities	1	1	—	—
Infrastructure (Side Sewers, Water lines, etc.) Households Assisted	1	—	—	—
Paint-Out-Graffiti - Hours	5,552	1,716	—	—
Paint-Out-Graffiti - Locations	8,681	18,427	—	—
Elderly/Disabled Rehab Program - Homes	82	74	80	70
Lead Based Paint Clearance - Properties	2	—	—	—
Volunteer Hours for all Programs - Hours [1]	8,123	3,729	—	—
Fair Housing Counseling				
Landlord/Tenant Referrals/Housing Information (Calls/walk-ins)	7,104	7,233	7,572	7,785
HOME Program				
First Time Home Ownership Subsidy - Families	2	2	2	2
Special Needs Housing, in Partnership with CHDO - Units	—	—	—	88
New Construction, in Partnership with CHDO - Homes	—	—	60	115

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1253	Neighborhood Development Svc Manager	1.00	1.00	1.00	1.00
5121	Housing Rehabilitation Assistant [2]	2.00	2.00	2.00	1.00
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 [3]		7.00	7.00	7.00	6.00

[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. In 2020, the Paint Out Graffiti program was moved to General Fund as part of the Clean City initiative and will no longer be tracked through the ONDS budget.

[2] One Housing Rehabilitation Assistant was delete mid-year 2020 due to the elimination of the volunteers.

[3] Neighborhood Development has 1.00 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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
241 ONDS Programs	$ 868,046	$ 1,949,490	$ 4,765,095	$ 2,161,987	$ 3,700,509	71.2 %
242 Administration	192,597	188,899	175,357	268,498	274,886	2.4 %
Total	1,060,643	2,138,389	4,940,452	2,430,485	3,975,395	63.6 %
Revenues by Element						
33 Intergovernmental	713,398	1,632,989	1,514,468	3,715,252	3,803,938	2.4 %
36 Miscellaneous Revenues	506,620	323,185	3,546,597	198,842	98,659	(50.4)%
38 Nonrevenues	20,000	22,999	—	—	—	n/a
Total	1,240,018	1,979,173	5,061,065	3,914,094	3,902,597	(0.3)%
Fund Balance						
Beginning Balance	683,209	862,584	703,369	703,369	2,186,979	210.9 %
Revenues less Expenditures	179,375	(159,216)	120,613	1,483,609	(72,798)	(104.9)%
Ending Balance	$ 862,584	$ 703,368	$ 823,982	$ 2,186,978	$ 2,114,181	(3.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 337,418	$ 347,574	$ 407,672	$ 407,672	$ 422,759	3.7 %
200 Personnel Benefits	144,803	144,449	163,496	163,496	164,572	0.7 %
Sub-Total Salaries & Benefits	482,221	492,023	571,168	571,168	587,331	2.8 %
300 Operating Supplies	15,616	10,335	11,000	12,500	11,700	(6.4)%
400 Professional Services & Charges	528,349	1,556,031	4,358,285	1,846,817	3,376,364	82.8 %
600 Capital Projects	34,457	80,000	—	—	—	n/a
Total Expenditures	$ 1,060,643	$ 2,138,389	$ 4,940,453	$ 2,430,485	$ 3,975,395	63.6 %

EXPLANATORY NARRATIVE

Each year the CDBG and HOME Programs are anticipated to meet certain project goals using the existing staff. Each staff position has time allocated to the various approved programs; the allocation is reviewed and adjusted semiannually, as needed.

Following recommendations through HUD's technical assistance, salary and benefits, as reported on each employee's monthly Personnel Activity Report, demonstrate actual time spent delivering ONDS' programs. Activities have two components when reporting in the Integrated Disbursement Information System (IDIS): the program cost and the program delivery cost.

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

HUD Programs (CDBG)	2021 Program Expenses	2021 Program Delivery Expenses	2021 Admin	2021 Total Estimated Expenses
CDBG Single Family Rehabilitation 570.202(b)				
Senior/Disabled Rehabilitation	$ 275,559	$ 248,441	$ —	$ 524,000
Community/Public Services 570.201(e)				
Public Services - YPAL	50,000	—	—	50,000
Public Services - OIC of WA	75,000	—	—	75,000
Senior/Disabled Energy Assistance Program	1,000	—	—	1,000
Total Community/Public Services	126,000	—	—	126,000
Code Compliance 570.201(c)	—	87,072	—	87,072
Administrative CDBG Costs 570.206	—	—	184,268	184,268
Grand Estimated Total [4]	$ 401,559	$ 335,513	$ 184,268	$ 921,340

CDBG ESTIMATED REVENUE

Description	2021
CDBG - Current Year	$ 921,340
CDBG - Program Interest Income	1,659
CDBG - Program Income	19,709
Estimated CDBG Revenues	$ 942,708

Any previous year carry forward dollars will be accounted for in the 2021 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.

[4] Program income is estimated since the figure is unknown until the money is received, throughout the year in 2020. Carry forward from 2020 will be encumbered when amount is known in spring 2021.

PROFESSIONAL SERVICES

CDBG #	Program	Consolidated Plan 2020 Program
2414110	Community Service	$ 126,000
2414820	Code Compliance	87072
2414820	Elderly/Disabled Rehabilitation	524,000
Total of Account 400 Other Services and Charges [5]		$ 737,072

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 Community Housing Development Organizations) 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.

[5] 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 ESTIMATED REVENUES

Description	2021
HUD HOME Program	$ 456,719
HOME Program Interest Income	7,705
HOME Program Income [6]	50,617
HOME Revenue Totals:	$ 515,041

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

Home Project Categories	Program Expenses	Program Delivery Expenses	2021 Admin	2020 Total Estimated Expenses
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2015 HOME Entitlement)	$ 68,508	$ 23,293	$ —	$ 91,801
New Construction	274,913	34,333	—	309,246
Administrative HOME Costs	—	—	45,672	45,672
First Time Home Buyers	10,000	—	—	10,000
Grand Estimated Total Expenses	$ 353,421	$ 57,626	$ 45,672	$ 456,719

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 2020 will be included in the encumbrance appropriation for 2021.

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

241	ONDS Programs	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 262,883	$ 267,357	$ 319,488	$ 319,488	$ 330,955	3.6 %
12	Overtime	—	—	600	600	600	— %
13	Special Pay	323	353	2,372	2,372	3,709	56.4 %
	Total	263,206	267,710	322,460	322,460	335,264	4.0 %

[6] 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.

241	ONDS Programs	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	113,817	115,220	133,358	133,358	133,862	0.4 %
300	Operating Supplies						
31	Office & Operating Supplies	3,343	—	—	—	—	n/a
32	Fuel	2,678	—	—	—	—	n/a
35	Small Tools & Equipment	531	—	—	—	—	n/a
	Total	6,552	—	—	—	—	n/a
400	Professional Services & Charges						
41	Professional Services	88,656	166,239	167,000	119,000	139,000	16.8 %
42	Communications	368	—	—	—	—	n/a
48	Repairs & Maintenance	395,446	1,320,320	4,142,277	1,587,169	3,092,383	94.8 %
	Total	484,470	1,486,559	4,309,277	1,706,169	3,231,383	89.4 %
600	Capital Outlay						
65	Construction Projects	—	80,000	—	—	—	n/a
Total Expenditures		$ 868,045	$ 1,949,489	$ 4,765,095	$ 2,161,987	$ 3,700,509	71.2 %

Administration - 242

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

Account 41 Professional Services - This line is used for such costs as monthly security, legal fees, and required HUD public notification in newspaper display and/or legal ads in English and Spanish papers, on the radio, etc. for multiple citizen participation meetings to gather public input.

242	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 72,922	$ 78,461	$ 82,425	$ 82,425	$ 84,667	2.7 %
13	Special Pay	1,291	1,402	2,787	2,787	2,828	1.5 %
	Total	74,213	79,863	85,212	85,212	87,495	2.7 %
200	Benefits	30,986	29,229	30,138	30,138	30,710	1.9 %
300	Operating Supplies						
31	Office & Operating Supplies	4,785	4,444	5,500	7,500	6,500	(13.3)%
32	Fuel	1,793	2,478	2,000	1,500	2,000	33.3 %
35	Small Tools & Equipment	2,486	3,413	3,500	3,500	3,200	(8.6)%
	Total	9,064	10,335	11,000	12,500	11,700	(6.4)%
400	Professional Services & Charges						
41	Professional Services	17,565	18,042	21,298	115,188	117,021	1.6 %
42	Communications	3,051	3,622	3,600	3,600	3,600	— %
43	Transportation & Training	1,206	1,933	3,000	1,000	3,000	200.0 %
44	Taxes & Assessments	1,169	2,590	2,500	2,500	2,500	— %
47	Public Utility Services	6,965	7,032	8,000	8,000	8,000	— %
48	Repairs & Maintenance	1,765	2,026	4,900	4,400	4,900	11.4 %
49	Miscellaneous	12,157	34,225	5,710	5,960	5,960	— %
	Total	43,878	69,470	49,008	140,648	144,981	3.1 %

242 Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
600 Capital Outlay						
64 Machinery & Equipment	34,457	—	—	—	—	n/a
Total Expenditures	$ 192,598	$ 188,897	$ 175,358	$ 268,498	$ 274,886	2.4 %

Revenue

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

Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Beginning Balance	$ 683,209	$ 862,584	$ 703,369	$ 703,369	$ 2,186,979	210.9 %
33 Intergovernmental	713,398	1,632,989	1,514,468	3,715,252	3,803,938	2.4 %
36 Miscellaneous Revenues	506,620	323,185	3,546,597	198,842	98,659	(50.4)%
38 Nonrevenues	20,000	22,999	—	—	—	n/a
Total	$ 1,923,227	$ 2,841,757	$ 5,764,434	$ 4,617,463	$ 6,089,576	31.9 %

YAKIMA REVENUE DEVELOPMENT AREA - 323

Community Development Director ***Joan Davenport***

DEFINITION

The Yakima Revenue Development Area (YRDA) fund was established in 2011 for the revenue and expenditure activity relating to the infrastructure improvements made to the Cascade Mill Redevelopment area, primarily with State Local Infrastructure Financing Tool (LIFT) funding. In 2021, the City of Yakima will be removing the Municipal Solid Waste (MSW) and wood waste under the street corridor of Bravo Company Boulevard. Project bids and contracts were executed in fourth quarter of 2020 for the MSW removal project in the roadway corridor. Future projects include street construction and remediation of the remaining MSW in the former landfill. The City is participating with Yakima County in a Regional evaluation of the new streets in the City and Yakima County under the National Environmental Policy Act (NEPA). The Final NEPA document should be released in 2021 which will allow for street construction. In 2021, the City will be working closely with the State Department of Ecology related to options for environmental clean-up as part of the Agreed Order process for the remaining landfill.

Function(s): 701 & 801.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
701 Contracted Services	$ 463,736	$ 1,663,459	$ 10,093,161	$ 12,293,161	$ 2,882,687	(76.6)%
801 Yakima County SIED (LIFT)	—	—	—	—	33,000	n/a
Total	463,736	1,663,459	10,093,161	12,293,161	2,915,687	(76.3)%
Revenues by Element						
31 Taxes	1,000,000	1,000,000	3,200,000	1,000,000	1,000,000	— %
33 Intergovernmental	—	—	8,700,000	8,700,000	—	(100.0)%
36 Miscellaneous Revenues	—	—	29,300	29,300	—	(100.0)%
39 Other Financing Sources	—	—	—	—	1,500,000	n/a
Transfers In	—	—	—	2,200,000	—	(100.0)%
Total	1,000,000	1,000,000	11,929,300	11,929,300	2,500,000	(79.0)%
Fund Balance						
Beginning Balance	1,694,125	2,230,389	1,566,930	1,566,930	1,203,069	(23.2)%
Revenues less Expenditures	536,264	(663,459)	1,836,139	(363,861)	(415,687)	14.2 %
Ending Balance	$ 2,230,389	$ 1,566,930	$ 3,403,069	$ 1,203,069	$ 787,382	(34.6)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 262	$ 147	$ 21,171	$ 21,171	$ 5,697	(73.1)%
600 Capital Projects	454,245	1,658,764	9,700,000	11,900,000	2,505,000	(78.9)%
800 Debt Service - Interest/Other	9,229	4,548	—	—	33,000	n/a
Transfers	—	—	371,990	371,990	371,990	— %
Total Expenditures	$ 463,736	$ 1,663,459	$ 10,093,161	$ 12,293,161	$ 2,915,687	(76.3)%

EXPLANATORY NARRATIVE

Contracted Services - 701

The City is using the Local Infrastructure Finance Tool (LIFT) to finance the infrastructure improvements and environmental cleanup in the Revenue Development Area (RDA). The City is allotted a share of state sales and property tax revenue to finance a portion of the improvements. LIFT funds must be matched 1:1 for reimbursement using non-state sourced funds (local, private or Federal) LIFT financing can be used to pay debt service for bonds incurred for allowable improvements. The City has utilized professional services related to design, engineering and environmental review. The 2021 budget includes the estimated cost of professional services for infrastructure improvements and the Agreed Order.

701 Contracted Services	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	$ 117	$ —	$ 21,021	$ 21,021	$ 5,547	(73.6)%
44 Taxes & Assessments	145	147	150	150	150	— %
Total	262	147	21,171	21,171	5,697	(73.1)%
600 Capital Outlay						
65 Construction Projects	454,245	1,658,764	9,700,000	11,900,000	2,505,000	(78.9)%
800 Debt Service Int/Other	9,229	4,548	—	—	—	n/a
Transfers Out	—	—	371,990	371,990	371,990	— %
Total Expenditures	$ 463,736	$ 1,663,459	$ 10,093,161	$ 12,293,161	$ 2,882,687	(76.6)%

Yakima County SIED - 801

The Yakima County will provide a SIED grant/loan beginning in 2021.

801 Yakima County SIED	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
800 Debt Service Int/Other	$ —	$ —	$ —	$ —	$ 33,000	n/a

Revenue

Regular revenues consist of a state sales tax credit of up to $1.0 million annually, depending on the prior year match, and an allocation of investment interest. Other revenues consist of a Washington State Department of Ecology remedial action grant of $8.7 million in 2020 (carried forward into 2021 if not all costs have been reimbursed in this year), a $2.2 million dollar utility interfund transfer in 2020, and a $1.5 million dollar SIED loan/grant from the County to move forward with this project in 2021.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 1,694,125	$ 2,230,389	$ 1,566,930	$ 1,566,930	$ 1,203,069	(23.2)%
31	Taxes	1,000,000	1,000,000	3,200,000	1,000,000	1,000,000	— %
33	Intergovernmental	—	—	8,700,000	8,700,000	—	(100.0)%
36	Miscellaneous Revenues	—	—	29,300	29,300	—	(100.0)%
39	Other Financing Sources	—	—	—	—	1,500,000	n/a
	Transfers In	—	—	—	2,200,000	—	(100.0)%
Total		$ 2,694,125	$ 3,230,389	$ 13,496,230	$ 13,496,230	$ 3,703,069	(72.6)%

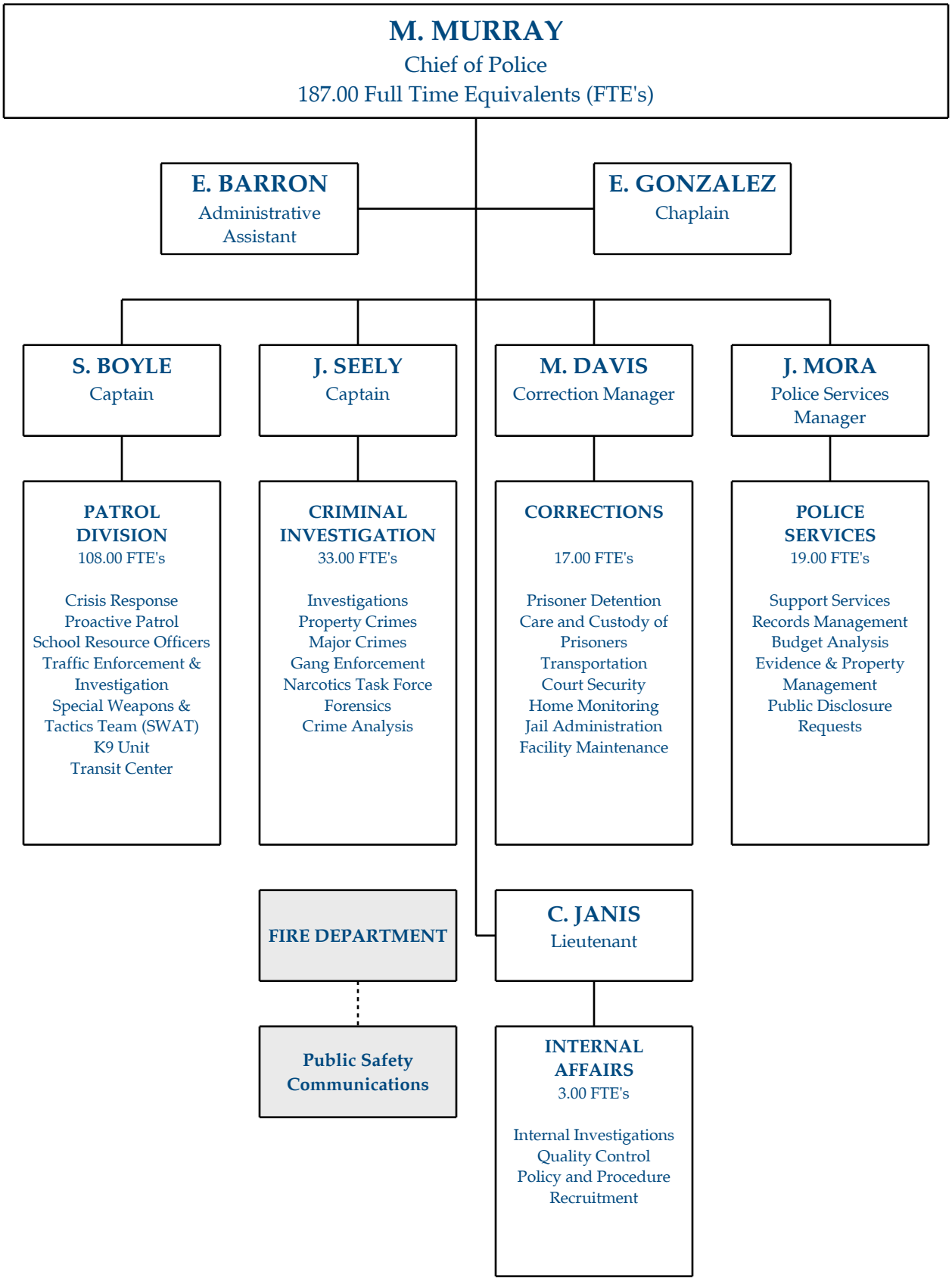
POLICE

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

* General Fund Department

POLICE

Organizational Chart as of January 1, 2021



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.

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

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Investigation				
Part I Crimes Against Property Cleared	800	741	654	674
Part I Crimes Against Persons Cleared	344	362	338	348
Preventative Patrol				
Service Requests Received	92,137	91,539	84,406	86,938
Traffic Accidents Reported	1,946	1,903	1,168	1,203
Officers Per 1,000 Population	1.6	1.5	1.5	1.5
UCR Part I Arrests	979	955	882	908
All Other Arrests (except Traffic)	2,378	1,587	998	1,028
Traffic Violations Cited	13,355	11,314	5,882	6,058
Police Support Services				
Commissioned Police Officers	148	144	143	143
Case Numbered Events Processed	53,083	54,072	52,104	53,667
Infraction Citations Processed	12,464	10,733	5,674	8,844
Property Received	6,728	6,080	6,185	6,311
Property Disposed	5,974	4,235	2,420	1,040
Events Requiring Services	53,083	54,072	52,104	53,667
Detention Services				
Average Cost Per Prisoner Per Day (Yakima County DOC)	$78.44	$79.50	$84.88	$100.00
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

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 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
1297	Corrections Manager [1]	—	—	1.00	1.00
6121	Police Officer [2,3]	115.00	99.00	99.00	99.00
6121	Police Officer (Transit) [4]	1.00	1.00	1.00	1.00
6122	Police Officer (Lateral) [3]	5.00	17.00	17.00	17.00
6124	Police Sergeant [1]	17.00	17.00	16.00	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
6235	Corrections Administrative Specialist [5]	1.00	1.00	2.00	2.00
6241	Police Information Specialist [4]	1.00	—	—	1.00
6252	Police Services Specialist I [4,6]	13.00	9.00	8.00	7.00
6253	Police Services Specialist II [4]	4.00	7.00	7.00	7.00
6256	Police Services Lead [6,7]	4.00	2.00	1.00	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 [8]	—	2.00	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	189.00	188.00	188.00
Commissioned Personnel		148.00	148.00	144.00	143.00

[1] In 2020, one Police Sergeant position was replaced with one Corrections Manager position due to a reorganization.
[2] Police Officer and Police Officer (Lateral) positions are interchangeable.
[3] In 2019, four Police Officers, one Police Information Specialist and one Police Services Specialist positions were deleted and three Police Services Specialist I positions were upgraded to Police Services Specialist II's due to budget restraints.
[4] One Police Officer is funded by Transit (462).
[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 in 2020, and another in 2021, which was replaced with a Police Information Specialist.
[7] Two Police Services Lead positions were upgraded to Polices Service Supervisor positions mid-year 2018.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
301 Police Operations	$ 971,396	$ 1,206,467	$ 1,425,335	$ 1,444,031	$ 1,535,493	6.3 %
305 Detention - Care/Cust Prisoners	2,117,272	1,790,391	2,046,183	1,965,704	1,987,432	1.1 %
306 Detention - Monitoring Prisoners	48,095	57,979	46,000	46,000	46,000	— %
312 Investigations	4,120,870	3,736,605	4,090,200	4,437,607	4,578,595	3.2 %
313 Preventative Patrol	14,520,406	14,780,868	15,469,982	14,830,587	14,612,791	(1.5)%
314 Police Support Services	1,613,320	1,566,923	1,569,578	1,565,578	1,783,216	13.9 %
316 Fruitvale Facility	5,902	6,198	9,184	9,384	9,384	— %
317 Special Operations	834,965	1,493,844	1,442,448	234,360	28,000	(88.1)%
318 Law & Justice Facility	476,575	481,858	486,206	602,920	491,316	(18.5)%
319 Administration	3,746,204	3,194,080	4,188,290	4,130,407	4,217,839	2.1 %
871 Police Fleet Debt Service	789,037	789,037	—	—	—	n/a
Total	$ 29,244,042	$ 29,104,250	$ 30,773,406	$ 29,266,578	$ 29,290,066	0.1 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 17,247,251	$ 17,301,350	$ 18,429,834	$ 16,977,417	$ 17,974,177	5.9 %
200 Personnel Benefits	5,377,704	5,554,788	6,091,735	5,781,166	5,987,191	3.6 %
Sub-Total Salaries & Benefits	22,624,955	22,856,138	24,521,569	22,758,583	23,961,368	5.3 %
300 Operating Supplies	684,381	719,166	797,250	850,750	795,100	(6.5)%
400 Professional Services & Charges	3,014,646	4,739,909	5,263,088	5,465,746	4,533,597	(17.1)%
500 Intergovernmental[8]	2,131,023	—	—	—	—	n/a
600 Capital Projects	—	—	191,500	191,500	—	(100.0)%
700 Debt Service - Principal	732,241	769,792	—	—	—	n/a
800 Debt Service - Interest	56,796	19,245	—	—	—	n/a
Total Expenditures	$ 29,244,042	$ 29,104,250	$ 30,773,407	$ 29,266,579	$ 29,290,065	0.1 %

EXPLANATORY NARRATIVE

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.

[8] 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.

Account 13 Special Pay - This account pays special premium pays, such as bilingual pay, education incentive, and shift differential, many of which are based on the employee's base rate of pay.

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

301/5	Police Ops / Det (0.3% CJ Tax)	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 551,810	$ 507,524	$ 562,009	$ 562,009	$ 667,126	18.7 %
12	Overtime	44,016	54,935	40,000	40,000	40,000	— %
13	Special Pay	23,854	25,127	25,000	25,000	26,088	4.4 %
14	Retirement/Termination Cashout	12,948	2,034	4,000	4,000	4,000	— %
	Total	632,628	589,620	631,009	631,009	737,214	16.8 %
200	Benefits	204,315	183,354	194,985	194,985	232,636	19.3 %
300	Operating Supplies						
31	Office & Operating Supplies	—	—	5,000	5,000	5,000	— %
32	Fuel	60,584	60,000	60,000	60,000	60,000	— %
35	Small Tools & Equipment	6,221	2,406	5,000	5,000	5,000	— %
	Total	66,805	62,406	70,000	70,000	70,000	— %
400	Professional Services & Charges						
41	Professional Services	13,688	14,774	23,341	42,037	45,644	8.6 %
43	Transportation & Training	53,959	2,767	50,000	50,000	50,000	— %
49	Miscellaneous	—	353,547	456,000	456,000	400,000	(12.3)%
	Total	67,647	371,088	529,341	548,037	495,644	(9.6)%
500	Intergovernmental Services [9]						
51	Intergov't Prof Services	477,243	—	—	—	—	n/a
Total Expenditures		$ 1,448,638	$ 1,206,468	$ 1,425,335	$ 1,444,031	$ 1,535,494	6.3 %

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.

[9] 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.

305	Detention Care/Cust of Prisoners	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 856,473	$ 869,090	$ 1,112,000	$ 1,017,577	$ 1,081,843	6.3 %
12	Overtime	70,120	110,388	90,000	90,000	90,000	— %
13	Special Pay	38,966	39,845	50,437	50,437	46,261	(8.3)%
14	Retirement/Termination Cashout	11,840	45,111	6,500	20,445	6,500	(68.2)%
	Total	977,399	1,064,434	1,258,937	1,178,459	1,224,604	3.9 %
200	Benefits	425,252	466,935	542,746	542,746	502,613	(7.4)%
300	Operating Supplies						
31	Office & Operating Supplies	125,831	144,280	150,500	150,500	150,500	— %
35	Small Tools & Equipment	2,364	4,821	2,000	2,000	2,000	— %
	Total	128,195	149,101	152,500	152,500	152,500	— %
400	Professional Services & Charges						
41	Professional Services	109,184	109,921	92,000	92,000	107,715	17.1 %
Total Expenditures		$ 1,640,030	$ 1,790,391	$ 2,046,183	$ 1,965,705	$ 1,987,432	1.1 %

Detention Monitoring Prisoners - 306

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

306	Detention Monitoring Prisoners	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 47,180	$ 57,579	$ 45,000	$ 45,000	$ 45,000	— %
49	Miscellaneous	915	400	1,000	1,000	1,000	— %
Total Expenditures		$ 48,095	$ 57,979	$ 46,000	$ 46,000	$ 46,000	— %

Investigations - 312

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

Account 12 Overtime - This account, in particular, cannot anticipate overtime needs in advance as their overtime is driven by violent crimes that must be investigated. The Department has agreements in effect with several Federal agencies which provides reimbursement for overtime for four officers assigned to federal task forces.

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

Account 41 Professional Services - This line covers special investigations expenses, such as informant fees, specialized investigative equipment and travel expenses for prisoner transports for suspects in major crimes.

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

312	Investigations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 2,669,585	$ 2,410,438	$ 2,678,329	$ 3,025,735	$ 3,058,689	1.1 %
12	Overtime	182,929	153,936	200,000	200,000	200,000	— %
13	Special Pay	180,710	150,502	164,246	164,246	205,855	25.3 %
14	Retirement/Termination Cashout	166,473	134,441	34,000	34,000	34,000	— %
	Total	3,199,697	2,849,317	3,076,575	3,423,981	3,498,544	2.2 %
200	Benefits	917,327	873,968	929,626	929,626	1,071,050	15.2 %
400	Professional Services & Charges						
41	Professional Services	948	3,303	82,000	82,000	7,000	(91.5)%
45	Rentals & Leases	187	—	—	—	—	n/a
48	Repairs & Maintenance	2,710	10,017	2,000	2,000	2,000	— %
	Total	3,845	13,320	84,000	84,000	9,000	(89.3)%
Total Expenditures		$ 4,120,869	$ 3,736,605	$ 4,090,201	$ 4,437,607	$ 4,578,594	3.2 %

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.

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 and for Public Safety Communications (SunComm) services.

313	Preventative Patrol	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 8,605,922	$ 8,674,717	$ 9,482,321	$ 8,787,356	$ 9,442,481	7.5 %
12	Overtime	781,713	809,495	600,000	605,570	630,000	4.0 %
13	Special Pay	346,538	399,946	405,061	405,061	378,301	(6.6)%
14	Retirement/Termination Cashout	300,454	232,457	38,000	38,000	38,000	— %
	Total	10,034,627	10,116,615	10,525,382	9,835,987	10,488,782	6.6 %
200	Benefits	2,958,293	3,065,023	3,391,051	3,391,051	3,447,410	1.7 %

313	Preventative Patrol	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	—	—	200	200	200	— %
32	Fuel	270,552	252,358	230,000	230,000	250,000	8.7 %
35	Small Tools & Equipment	36,890	85,654	103,471	153,471	96,400	(37.2)%
	Total	307,442	338,012	333,671	383,671	346,600	(9.7)%
400	Professional Services & Charges						
41	Professional Services	1,000,346	1,010,173	1,004,878	1,004,878	15,000	(98.5)%
48	Repairs & Maintenance	219,698	251,045	215,000	215,000	315,000	46.5 %
	Total	1,220,044	1,261,218	1,219,878	1,219,878	330,000	(72.9)%
Total Expenditures		$ 14,520,406	$ 14,780,868	$ 15,469,982	$ 14,830,587	$ 14,612,792	(1.5)%

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.

314	Police Support Services	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 1,035,556	$ 1,001,776	$ 1,055,192	$ 1,055,192	$ 1,189,096	12.7 %
12	Overtime	53,370	45,779	25,000	25,000	50,000	100.0 %
13	Special Pay	12,021	9,331	10,540	10,540	12,335	17.0 %
14	Retirement/Termination Cashout	8,968	6,720	5,500	5,500	5,500	— %
	Total	1,109,915	1,063,606	1,096,232	1,096,232	1,256,931	14.7 %
200	Benefits	490,715	466,812	451,190	451,190	504,129	11.7 %
300	Operating Supplies						
31	Office & Operating Supplies	—	—	1,000	—	—	n/a
35	Small Tools & Equipment	8,469	7,651	8,000	12,500	9,000	(28.0)%
	Total	8,469	7,651	9,000	12,500	9,000	(28.0)%
400	Professional Services & Charges						
41	Professional Services	—	26,597	—	—	—	n/a
45	Rentals & Leases	—	—	10,656	3,156	10,656	237.6 %
48	Repairs & Maintenance	4,221	2,257	2,500	2,500	2,500	— %
	Total	4,221	28,854	13,156	5,656	13,156	132.6 %
Total Expenditures		$ 1,613,320	$ 1,566,923	$ 1,569,578	$ 1,565,578	$ 1,783,216	13.9 %

Fruitvale Facility - 316

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

316	Fruitvale Facility	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
42	Communications	$ 1,469	$ 1,448	$ 1,434	$ 1,434	$ 1,434	— %
47	Public Utility Services	4,434	4,750	7,750	7,950	7,950	— %
Total Expenditures		$ 5,903	$ 6,198	$ 9,184	$ 9,384	$ 9,384	— %

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.

317	Special Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 596,977	$ 1,035,798	$ 1,059,597	$ 77,266	$ —	(100.0)%
12	Overtime	15,359	52,816	6,000	6,605	6,000	(9.2)%
13	Special Pay	11,708	17,167	17,620	1,362	1,000	(26.6)%
14	Retirement/Termination Cashout	6,684	31,251	3,000	82,465	3,000	(96.4)%
	Total	630,728	1,137,032	1,086,217	167,698	10,000	(94.0)%
200	Benefits	196,518	348,197	338,231	27,662	—	(100.0)%
300	Operating Supplies						
31	Office & Operating Supplies	623	—	1,000	1,000	1,000	— %
35	Small Tools & Equipment	—	270	1,000	1,000	1,000	— %
	Total	623	270	2,000	2,000	2,000	— %
400	Professional Services & Charges						
41	Professional Services	7,095	8,346	16,000	37,000	16,000	(56.8)%
Total Expenditures		$ 834,964	$ 1,493,845	$ 1,442,448	$ 234,360	$ 28,000	(88.1)%

Law & Justice Facility - 318

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

	318 Law & Justice Facility	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 73,983	$ 75,863	$ 91,649	$ 91,649	$ 94,757	3.4 %
12	Overtime	7,428	10,176	8,000	8,000	8,000	— %
13	Special Pay	868	881	890	890	2,468	177.3 %
14	Retirement/Termination Cashout	2,007	2,377	2,000	2,000	2,000	— %
	Total	84,286	89,297	102,539	102,539	107,225	4.6 %
200	Benefits	36,992	38,504	39,305	39,305	36,730	(6.6)%
300	Operating Supplies						
31	Office & Operating Supplies	54,861	39,156	60,000	60,000	60,000	— %
400	Professional Services & Charges						
41	Professional Services	53,025	61,981	50,000	50,000	50,000	— %
47	Public Utility Services	173,542	168,817	165,661	165,661	172,361	4.0 %
48	Repairs & Maintenance	73,870	84,103	68,701	185,415	65,000	(64.9)%
	Total	300,437	314,901	284,362	401,076	287,361	(28.4)%
Total Expenditures		$ 476,576	$ 481,858	$ 486,206	$ 602,920	$ 491,316	(18.5)%

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 began charging departments to attend the Basic Law Enforcement Academy in 2019, which is a charge not incurred in previous years. Additionally, the Department is continuing its professional development program for police officers interested in promotion. Due to the retirements and resulting promotions in several command level positions, the Department desires to assist officers in the preparation for promotional opportunities. The outcome will be a highly professional, well trained command staff to lead the Department in the future.

Account 510 Intergovernmental Professional Services - This account pays for incarceration fees at the Yakima County Department of Corrections. Jail costs are also budgeted in the 301 Function. Several jail cost containment options are currently being studied and implemented.

319	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 401,726	$ 286,312	$ 647,803	$ 536,372	$ 644,569	20.2 %
12	Overtime	1,899	753	2,000	2,000	2,000	— %
13	Special Pay	84,596	1,819	3,140	3,140	4,309	37.2 %
14	Retirement/Termination Cashout	89,748	102,546	—	—	—	n/a
	Total	577,969	391,430	652,943	541,512	650,878	20.2 %
200	Benefits	148,292	111,994	204,600	204,600	192,624	(5.9)%
300	Operating Supplies						
31	Office & Operating Supplies	105,373	101,553	126,137	126,137	120,000	(4.9)%
35	Small Tools & Equipment	12,614	21,018	43,942	43,942	35,000	(20.3)%
	Total	117,987	122,571	170,079	170,079	155,000	(8.9)%
400	Professional Services & Charges						
41	Professional Services	834,722	882,663	828,662	1,278,924	1,243,111	(2.8)%
42	Communications	189,527	194,076	235,312	235,312	235,312	— %
43	Transportation & Training	89,844	46,009	36,000	36,000	36,000	— %
44	Taxes & Assessments	2,606	1,032	—	—	—	n/a
45	Rentals & Leases	—	—	—	7,227	15,765	118.1 %
47	Public Utility Services	4,550	3,999	4,444	4,444	4,400	(1.0)%
48	Repairs & Maintenance	1,810	1,353	1,000	1,000	1,000	— %
49	Miscellaneous	125,117	1,438,954	1,863,750	1,459,809	1,683,750	15.3 %
	Total	1,248,176	2,568,086	2,969,168	3,022,716	3,219,338	6.5 %
500	Intergovernmental Services						
51	Intergov't Prof Services [10]	1,653,780	—	—	—	—	n/a
600	Capital Outlay						
64	Machinery & Equipment	—	—	191,500	191,500	—	(100.0)%
Total Expenditures		$ 3,746,204	$ 3,194,081	$ 4,188,290	$ 4,130,407	$ 4,217,840	2.1 %

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. The debt matured in 2019.

871	Police Fleet Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
700	Debt Services Principal	$ 732,241	$ 769,792	$ —	$ —	$ —	n/a
800	Debt Service Int/Other	56,796	19,245	—	—	—	n/a
Total Expenditures		$ 789,037	$ 789,037	$ —	$ —	$ —	n/a

[10] 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

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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
31 Taxes	$ 967,219	$ 1,028,916	$ 1,053,000	$ 792,000	$ 1,043,000	31.7 %
32 Licenses & Permits	29,055	25,596	30,000	15,000	26,000	73.3 %
33 Intergovernmental	920,638	893,088	947,954	534,516	875,954	63.9 %
34 Charges for Goods & Services	171,672	213,273	220,500	141,966	173,500	22.2 %
35 Non-Court Fines & Forfeitures	1,755,518	1,598,206	1,812,000	1,448,265	1,862,800	28.6 %
36 Miscellaneous Revenues	696	—	500	500	500	— %
Total	$ 3,844,798	$ 3,759,079	$ 4,063,954	$ 2,932,247	$ 3,981,754	35.8 %

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, 301, 309, 310, 317 & 341.

AUTHORIZED PERSONNEL

Police Grants fund 1.0 FTE in Legal (017).

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
152 Prosecution	$ 167,315	$ 177,718	$ 179,264	$ 185,637	$ 188,418	1.5 %
301 Patrol Vehicles	—	—	—	22,706	—	(100.0)%
309 NARC Investigation	175,623	130,828	222,487	179,781	220,087	22.4 %
310 GET Unit	—	3,350	9,954	9,954	9,954	— %
317 Special Operations	—	56,910	467,075	467,075	15,000	(96.8)%
341 Communications Operations	12,000	12,000	12,000	12,000	—	(100.0)%
Total	354,938	380,806	890,780	877,153	433,459	(50.6)%
Revenues by Element						
33 Intergovernmental	425,260	261,463	552,075	552,075	100,000	(81.9)%
34 Charges for Goods & Services	31,261	34,390	80,000	80,000	80,000	— %
36 Miscellaneous Revenues	210,994	98,502	250,000	250,000	250,000	— %
Total	667,515	394,355	882,075	882,075	430,000	(51.3)%
Fund Balance						
Beginning Balance	873,065	1,185,643	1,199,193	1,199,193	1,204,115	0.4 %
Revenues less Expenditures	312,577	13,549	(8,705)	4,922	(3,459)	(170.3)%
Ending Balance	$ 1,185,642	$ 1,199,192	$ 1,190,488	$ 1,204,115	$ 1,200,656	(0.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 176,005	$ 230,025	$ 246,500	$ 231,836	$ 250,436	8.0 %
200 Personnel Benefits	37,242	39,219	39,734	39,734	40,706	2.4 %
Sub-Total Salaries & Benefits	213,247	269,244	286,234	271,570	291,142	7.2 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	8,401	19,141	21,400	21,400	19,000	(11.2)%
400 Professional Services & Charges	133,290	92,419	583,147	561,478	123,318	(78.0)%
600 Capital Projects	—	—	—	22,706	—	(100.0)%
Total Expenditures	$ 354,938	$ 380,804	$ 890,781	$ 877,154	$ 433,460	(50.6)%

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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 121,103	$ 127,145	$ 131,500	$ 131,500	$ 135,436	3.0 %
14 Retirement/Termination Cashout	4,722	5,183	—	5,336	—	(100.0)%
Total	125,825	132,328	131,500	136,836	135,436	(1.0)%
200 Benefits	37,242	39,219	39,734	39,734	40,706	2.4 %
300 Operating Supplies						
31 Office & Operating Supplies	192	456	500	500	500	— %
400 Professional Services & Charges						
41 Professional Services	129	22	—	3,887	4,246	9.2 %
42 Communications	1,203	945	3,181	2,181	3,181	45.9 %
43 Transportation & Training	732	438	1,100	—	1,100	n/a
49 Miscellaneous	1,991	4,309	3,250	2,500	3,250	30.0 %
Total	4,055	5,714	7,531	8,568	11,777	37.5 %
Total Expenditures	$ 167,314	$ 177,717	$ 179,265	$ 185,638	$ 188,419	1.5 %

Patrol Vehicles - 301

This line item primarily accounts for the purchase of new patrol vehicles.

301 Patrol Vehicles	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
600 Capital Outlay						
64 Machinery & Equipment	$ —	$ —	$ —	$ 22,706	$ —	(100.0)%

NARC Investigation - 309

The Narcotics unit frequently seizes property and cash in conjunction with its crime-fighting activities. The unit also assists in federal drug investigations with such agencies as the FBI, the US Marshall's Office, DEA and others. State and federal regulations allow seized property that is ultimately legally forfeited to be used or sold by the police force(s) involved in the case. Such property and its proceeds are restricted to the purpose of fighting crime of the same nature from which it was seized. As such, the revenue from such seizures is accounted for in this fund and only

expenditures meeting legal criteria for its use are charged against that revenue. Most notably, the overtime incurred by the Narcotics unit is expended in this fund. Other supplies and costs directly related to drug related crime prevention are also charged to this fund as appropriate.

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

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

309	NARC Investigation	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
12	Overtime	$ 50,180	$ 51,540	$ 100,000	$ 80,000	$ 100,000	25.0 %
300	Operating Supplies						
31	Office & Operating Supplies	—	—	14,400	14,400	12,000	(16.7)%
32	Fuel	8,209	7,931	6,500	6,500	6,500	— %
	Total	8,209	7,931	20,900	20,900	18,500	(11.5)%
400	Professional Services & Charges						
41	Professional Services	117,235	71,356	101,587	78,881	101,587	28.8 %
Total Expenditures		$ 175,624	$ 130,827	$ 222,487	$ 179,781	$ 220,087	22.4 %

GET Unit - 310

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

310	GET Unit	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ —	$ 3,350	$ 9,954	$ 9,954	$ 9,954	— %

Special Operations - 317

This account is used for grant reimbursements, including overtime reimbursement for the emphasis on downtown foot patrol and holiday theft, funded by a JAG grant. Also included is a Department of Commerce grant to cover costs associated with the YPD COVID-19 Response in 2020 and a Safe Streets Grant to implement a group firearm violence intervention strategy in areas with high gun crime rates in 2019.

317	Special Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
12	Overtime	$ —	$ 46,156	$ 15,000	$ 15,000	$ 15,000	— %
300	Operating Supplies						
35	Small Tools & Equipment	—	10,754	—	—	—	n/a
400	Professional Services & Charges						
41	Professional Services	—	—	452,075	452,075	—	(100.0)%
Total Expenditures		$ —	$ 56,910	$ 467,075	$ 467,075	$ 15,000	(96.8)%

Communications Operations - 341

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

341	Communications Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ —	(100.0)%

Revenue

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

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 873,065	$ 1,185,643	$ 1,199,193	$ 1,199,193	$ 1,204,115	0.4 %
33	Intergovernmental	425,260	261,463	552,075	552,075	100,000	(81.9)%
34	Charges for Goods & Services	31,261	34,390	80,000	80,000	80,000	— %
36	Miscellaneous Revenues	210,994	98,502	250,000	250,000	250,000	— %
Total		$ 1,540,580	$ 1,579,998	$ 2,081,268	$ 2,081,268	$ 1,634,115	(21.5)%

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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
301 Police Operations	$ 588,312	$ 363,620	$ 528,799	$ 528,799	$ 340,000	(35.7)%
311 Crime Prevention	10,515	—	9,801	9,801	7,527	(23.2)%
319 Administration	30,410	36,396	30,000	30,000	30,000	— %
Total	629,237	400,016	568,600	568,600	377,527	(33.6)%
Revenues by Element						
31 Taxes	224,093	372,611	313,517	296,070	220,000	(25.7)%
33 Intergovernmental	12,667	—	—	—	—	n/a
36 Miscellaneous Revenues	250	500	—	—	—	n/a
39 Other Financing Sources	32,385	66,059	85,000	85,000	85,000	— %
Transfers In	327,134	246,202	217,134	217,134	268,275	23.6 %
Total	596,529	685,372	615,651	598,204	573,275	(4.2)%
Fund Balance						
Beginning Balance	477,133	444,425	729,782	729,782	759,386	4.1 %
Revenues less Expenditures	(32,708)	285,356	47,051	29,604	195,748	561.2 %
Ending Balance	$ 444,425	$ 729,781	$ 776,833	$ 759,386	$ 955,134	25.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	$ 172,217	$ 148,889	$ 303,831	$ 303,831	$ 265,000	(12.8)%
400 Professional Services & Charges	30,410	36,396	39,801	39,801	37,527	(5.7)%
600 Capital Projects	426,610	214,731	224,968	224,968	75,000	(66.7)%
Total Expenditures	$ 629,237	$ 400,016	$ 568,600	$ 568,600	$ 377,527	(33.6)%

EXPLANATORY NARRATIVE

Criminal Justice Sales Tax 0.3% - 301

This line item is used to separately track expenditures paid from the 0.3% Criminal Justice Sales Tax Revenue that is allocated to the Law and Justice Capital Fund.

156/301	Criminal Justice Sales Tax 0.3%	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
35	Small Tools & Equipment	$ 107,989	$ 51,444	$ 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.

301	Police Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
35	Small Tools & Equipment	$ 53,712	$ 97,445	$ 183,831	$ 183,831	$ 145,000	(21.1)%
600	Capital Outlay						
64	Machinery & Equipment	426,610	214,731	224,968	224,968	75,000	(66.7)%
Total Expenditures		$ 480,322	$ 312,176	$ 408,799	$ 408,799	$ 220,000	(46.2)%

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, along with administrative overhead.

311	Crime Prevention	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
35	Small Tools & Equipment	$ 10,515	$ —	$ —	$ —	$ —	n/a
400	Professional Services & Charges						
41	Professional Services	—	—	9,801	9,801	7,527	(23.2)%
Total Expenditures		$ 10,515	$ —	$ 9,801	$ 9,801	$ 7,527	(23.2)%

Administration - 319

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

319	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 30,410	$ 36,396	$ 30,000	$ 30,000	$ 30,000	— %

Revenue

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

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 477,133	$ 444,425	$ 729,782	$ 729,782	$ 759,386	4.1 %
31	Taxes	224,093	372,611	313,517	296,070	220,000	(25.7)%
33	Intergovernmental	12,667	—	—	—	—	n/a
36	Miscellaneous Revenues	250	500	—	—	—	n/a
39	Other Financing Sources	32,385	66,059	85,000	85,000	85,000	— %
	Transfers In	327,134	246,202	217,134	217,134	268,275	23.6 %
Total		$ 1,073,662	$ 1,129,797	$ 1,345,433	$ 1,327,986	$ 1,332,661	0.4 %

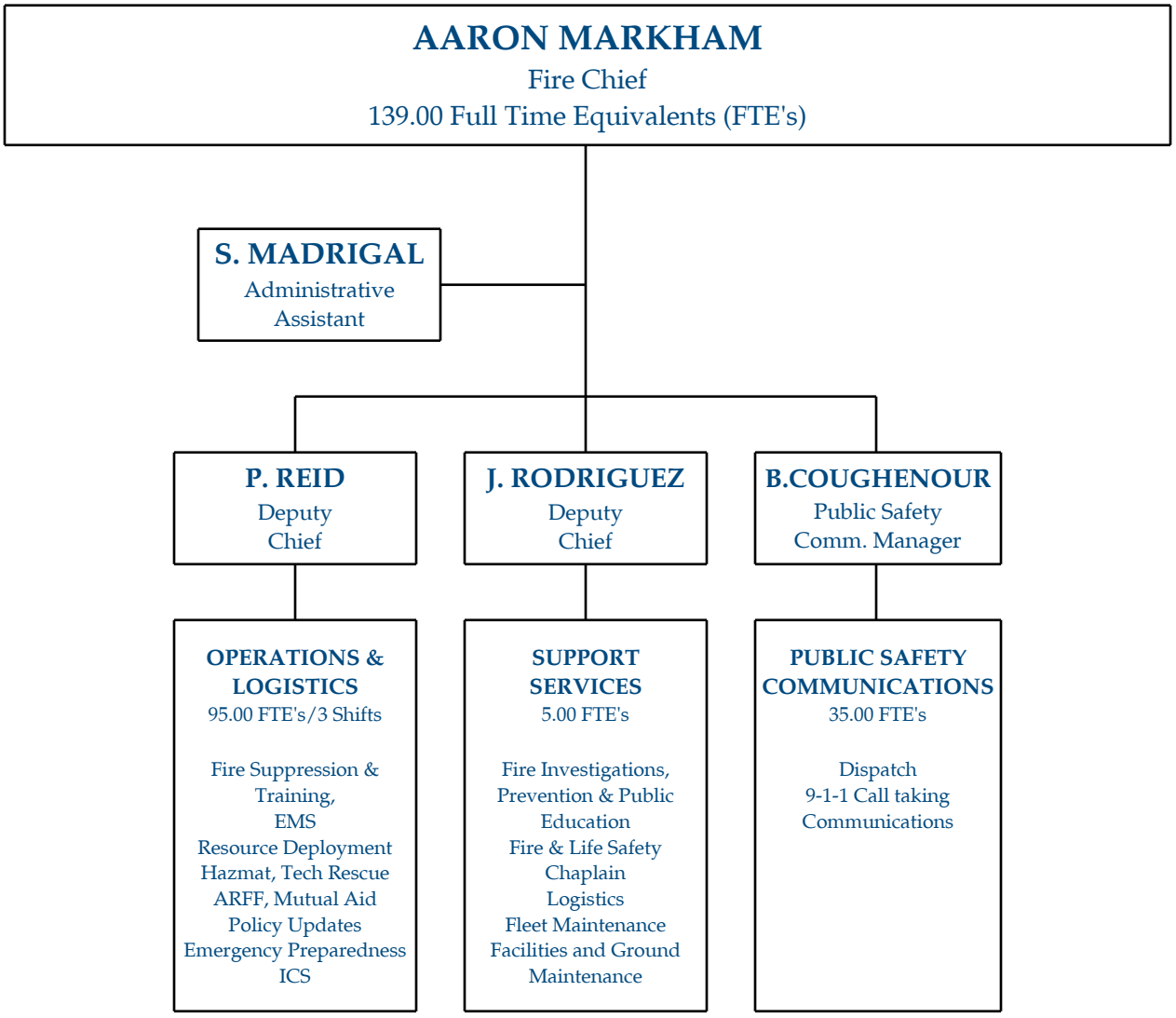
FIRE

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

* General Fund Department

FIRE

Organizational Chart as of January 1, 2021



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.

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

PERFORMANCE STATISTICS

Auxiliary	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Fire	592	512	518	522
Rupture/Explosions	6	17	11	14
Hazardous Condition	150	177	152	170
Service Call	1,022	1,097	1,022	1,054
Good Intent (response to report of fire/other hazardous conditions)	1,341	1,464	1,525	1,589
False Call	555	642	580	594
Other (miscellaneous request for service)	24	24	20	22
EMS/Rescue	6,375	6,618	6,823	7,034
Total	10,065	10,551	10,651	10,999

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1180	Fire Chief	1.00	1.00	1.00	1.00
4420	Community Risk Reduction Specialist	3.00	3.00	3.00	3.00
6321	Firefighter [1]	63.00	66.00	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	—	—	—
6351	Fire Training Supervisor	1.00	1.00	1.00	1.00
6352	Fire Training Assistant	1.00	1.00	1.00	1.00
6380	Deputy Fire Chief	2.00	2.00	2.00	2.00
6441	Fire Office Assistant [2]	1.00	—	—	—

[1] Three 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.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
8225	Fire Mechanic I	1.00	1.00	1.00	1.00
8230	Fire Mechanic II	1.00	1.00	1.00	1.00
16101	Administrative Assistant to Fire	1.00	1.00	1.00	1.00
Total Personnel [3]		103.00	104.00	104.00	104.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
321 Reserves	$ 10,768	$ —	$ —	$ —	$ —	n/a
322 Fire Suppression	12,271,156	13,228,217	13,543,123	13,492,946	13,417,912	(0.6)%
323 Investigations	283,809	310,381	331,933	278,733	333,632	19.7 %
325 Training	332,711	44,277	67,500	54,500	67,500	23.9 %
329 Administration	791,204	739,884	871,912	1,174,210	1,259,837	7.3 %
331 Suppression Facilities	295,577	326,539	343,188	299,287	300,165	0.3 %
337 Emergency Preparedness	92,961	86,608	86,900	86,900	86,900	— %
829 Fire Truck Debt Service	69,959	69,959	69,959	69,959	—	(100.0)%
869 Fire Apparatus Debt Service	39,216	39,216	39,216	39,216	39,216	— %
870 Fire SCBA Debt Service	86,898	86,898	—	—	—	n/a
882 Fire Aerial & Pump Debt Service	128,858	153,445	153,309	153,309	153,167	(0.1)%
Total	$ 14,274,259	$ 14,931,979	$ 15,353,731	$ 15,495,751	$ 15,505,162	0.1 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 9,885,391	$ 10,298,263	$ 10,599,052	$ 10,326,342	$ 10,878,277	5.3 %
200 Personnel Benefits	2,848,931	3,143,675	3,223,161	3,226,661	3,283,402	1.8 %
Sub-Total Salaries & Benefits	12,734,322	13,441,938	13,822,213	13,553,003	14,161,679	4.5 %
300 Operating Supplies	300,586	253,581	287,200	345,200	287,200	(16.8)%
400 Professional Services & Charges	1,043,278	1,040,388	1,135,143	1,488,372	1,017,067	(31.7)%
700 Debt Service - Principal	252,083	289,527	214,378	214,378	154,508	(27.9)%
800 Debt Service - Interest	72,847	59,991	48,105	48,105	37,874	(21.3)%
Total Expenditures	$ 14,403,116	$ 15,085,425	$ 15,507,039	$ 15,649,058	$ 15,658,328	0.1 %

[3] 9.50 FTE's are funded by Emergency Services (150).

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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 8,152	$ —	$ —	$ —	$ —	n/a
200	Benefits	2,232	—	—	—	—	n/a
400	Professional Services & Charges						
49	Miscellaneous	384	—	—	—	—	n/a
Total Expenditures		$ 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.

322	Fire Suppression	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 7,721,395	$ 8,278,608	$ 8,621,594	$ 8,484,084	$ 8,988,562	5.9 %
12	Overtime	711,067	681,004	650,000	600,000	650,000	8.3 %
13	Special Pay	100,382	117,224	117,954	117,954	128,016	8.5 %
14	Retirement/Termination Cashout	356,516	433,089	360,000	379,000	260,000	(31.4)%
	Total	8,889,360	9,509,925	9,749,548	9,581,038	10,026,578	4.7 %
200	Benefits	2,502,237	2,869,562	2,933,581	2,937,081	2,976,667	1.3 %

322	Fire Suppression	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	138,740	128,268	124,000	149,200	124,000	(16.9)%
32	Fuel	75,799	66,724	76,000	64,500	76,000	17.8 %
35	Small Tools & Equipment	55,416	40,559	49,700	68,700	49,700	(27.7)%
	Total	269,955	235,551	249,700	282,400	249,700	(11.6)%
400	Professional Services & Charges						
41	Professional Services	453,211	454,661	453,828	461,028	6,800	(98.5)%
42	Communications	22,686	22,912	16,500	16,500	16,500	— %
44	Taxes & Assessments	—	—	100	100	100	— %
45	Rentals & Leases	1,622	1,021	1,500	1,500	1,500	— %
47	Public Utility Services	91,119	92,287	98,050	99,050	99,750	0.7 %
48	Repairs & Maintenance	9,606	6,869	11,567	88,500	11,567	(86.9)%
49	Miscellaneous	31,362	35,429	28,750	25,750	28,750	11.7 %
	Total	609,606	613,179	610,295	692,428	164,967	(76.2)%
Total Expenditures		$ 12,271,158	$ 13,228,217	$ 13,543,124	$ 13,492,947	$ 13,417,912	(0.6)%

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 Community Risk Reduction Specialists 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.

323	Investigation	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 181,663	$ 198,326	$ 210,303	$ 160,302	$ 198,095	23.6 %
12	Overtime	11,666	16,648	11,500	6,500	11,500	76.9 %
13	Special Pay	1,786	1,804	3,935	3,935	2,000	(49.2)%
	Total	195,115	216,778	225,738	170,737	211,595	23.9 %
200	Benefits	83,527	92,396	94,595	94,595	110,437	16.7 %
300	Operating Supplies						
31	Office & Operating Supplies	137	—	2,000	2,000	2,000	— %
35	Small Tools & Equipment	2,536	252	3,000	4,800	3,000	(37.5)%
	Total	2,673	252	5,000	6,800	5,000	(26.5)%
400	Professional Services & Charges						
41	Professional Services	1,065	25	—	—	—	n/a
42	Communications	87	80	300	300	300	— %
43	Transportation & Training	—	—	3,000	3,000	3,000	— %
49	Miscellaneous	1,342	850	3,300	3,300	3,300	— %
	Total	2,494	955	6,600	6,600	6,600	— %
Total Expenditures		$ 283,809	$ 310,381	$ 331,933	$ 278,732	$ 333,632	19.7 %

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.

325	Training	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 164,391	$ —	$ —	$ —	$ —	n/a
12	Overtime	27,576	—	—	—	—	n/a
13	Special Pay	497	—	—	—	—	n/a
	Total	192,464	—	—	—	—	n/a
200	Benefits	75,535	844	—	—	—	n/a
300	Operating Supplies						
31	Office & Operating Supplies	13,179	10,095	16,000	23,800	16,000	(32.8)%
35	Small Tools & Equipment	1,623	25	4,500	2,000	4,500	125.0 %
	Total	14,802	10,120	20,500	25,800	20,500	(20.5)%
400	Professional Services & Charges						
41	Professional Services	23,271	14,676	20,000	20,000	20,000	— %
42	Communications	349	321	400	400	400	— %
43	Transportation & Training	2,526	2,491	6,500	1,200	6,500	441.7 %
49	Miscellaneous	23,765	15,825	20,100	7,100	20,100	183.1 %
	Total	49,911	33,313	47,000	28,700	47,000	63.8 %
Total Expenditures		$ 332,712	$ 44,277	$ 67,500	$ 54,500	$ 67,500	23.9 %

Administration - 329

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

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

329	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 327,693	$ 376,141	$ 449,125	$ 449,125	$ 480,783	7.0 %
12	Overtime	828	3,619	3,000	3,000	3,000	— %
14	Retirement/Termination Cashout	117,402	—	1,200	6,000	1,200	(80.0)%
	Total	445,923	379,760	453,325	458,125	484,983	5.9 %
200	Benefits	112,402	111,633	124,515	124,515	128,879	3.5 %
300	Operating Supplies						
31	Office & Operating Supplies	5,128	3,919	4,000	4,000	4,000	— %

329	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	186,526	204,425	246,822	544,319	598,725	10.0 %
42	Communications	25,738	23,547	27,400	27,400	27,400	— %
43	Transportation & Training	89	49	500	500	500	— %
45	Rentals & Leases	3,310	552	3,000	3,000	3,000	— %
48	Repairs & Maintenance	—	—	1,000	1,000	1,000	— %
49	Miscellaneous	12,089	16,000	11,350	11,350	11,350	— %
	Total	227,752	244,573	290,072	587,569	641,975	9.3 %
Total Expenditures		$ 791,205	$ 739,885	$ 871,912	$ 1,174,209	$ 1,259,837	7.3 %

Suppression Facilities - 331

Suppression Facilities supports department wide functions that in turn support the core mission of the department. Two full-time maintenance mechanics are funded in this function.

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

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

331	Suppression Facilities	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 150,434	$ 150,727	$ 164,942	$ 110,941	$ 149,621	34.9 %
12	Overtime	2,012	393	3,000	3,000	3,000	— %
14	Retirement/Termination Cashout	1,931	40,680	2,500	2,500	2,500	— %
	Total	154,377	191,800	170,442	116,441	155,121	33.2 %
200	Benefits	72,999	69,240	70,470	70,470	67,419	(4.3)%
300	Operating Supplies						
31	Office & Operating Supplies	429	2,860	1,000	4,300	1,000	(76.7)%
35	Small Tools & Equipment	7,598	879	7,000	21,900	7,000	(68.0)%
	Total	8,027	3,739	8,000	26,200	8,000	(69.5)%
400	Professional Services & Charges						
42	Communications	1,730	1,688	1,750	1,750	1,750	— %
47	Public Utility Services	12,798	13,005	17,301	17,400	17,650	1.4 %
48	Repairs & Maintenance	45,645	47,067	75,000	66,800	50,000	(25.1)%
49	Miscellaneous	—	—	225	225	225	— %
	Total	60,173	61,760	94,276	86,175	69,625	(19.2)%
Total Expenditures		$ 295,576	$ 326,539	$ 343,188	$ 299,286	$ 300,165	0.3 %

Emergency Preparedness - 337

The City of Yakima works in partnership with the Yakima Valley Office of Emergency Management for emergency preparedness.

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

337	Emergency Preparedness	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 92,961	$ 86,655	$ 86,900	$ 86,900	$ 86,900	— %
49	Miscellaneous	—	(46)	—	—	—	n/a
Total Expenditures		$ 92,961	$ 86,609	$ 86,900	$ 86,900	$ 86,900	— %

Fire Truck Debt Service - 829

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

829	Fire Truck Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
700	Debt Services Principal	$ 62,193	$ 64,681	$ 67,268	$ 67,268	$ —	(100.0)%
800	Debt Service Int/Other	7,766	5,278	2,691	2,691	—	(100.0)%
Total Expenditures		$ 69,959	$ 69,959	$ 69,959	$ 69,959	$ —	(100.0)%

Fire Apparatus Debt Service - 869

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

869	Fire Apparatus Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
700	Debt Services Principal	$ 29,795	$ 31,323	$ 32,929	$ 32,929	$ 34,618	5.1 %
800	Debt Service Int/Other	9,421	7,893	6,287	6,287	4,598	(26.9)%
Total Expenditures		$ 39,216	$ 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.

870	Fire SCBA Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
700	Debt Services Principal	$ 80,643	$ 84,779	$ —	$ —	$ —	n/a
800	Debt Service Int/Other	6,255	2,119	—	—	—	n/a
Total Expenditures		$ 86,898	$ 86,898	$ —	$ —	$ —	n/a

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.

870	Fire Aerial & Pump Debt Svc	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
700	Debt Services Principal	$ 79,452	$ 108,745	$ 114,182	$ 114,182	$ 119,891	5.0 %
800	Debt Service Int/Other	49,406	44,701	39,128	39,128	33,276	(15.0)%
Total Expenditures		$ 128,858	$ 153,446	$ 153,310	$ 153,310	$ 153,167	(0.1)%

Dedicated Revenue

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

Dedicated Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
33	Intergovernmental	$ 137,203	$ 177,339	$ 173,066	$ 153,424	$ 3,000	(98.0)%
34	Charges for Goods & Services	1,668,928	1,747,505	2,171,462	1,738,212	2,284,689	31.4 %
36	Miscellaneous Revenues	—	—	25,000	25,000	—	(100.0)%
Total		$ 1,806,131	$ 1,924,844	$ 2,369,528	$ 1,916,636	$ 2,287,689	19.4 %

EMERGENCY SERVICES - 150

Fire Chief ***Aaron Markham***

DEFINITION

The Emergency Services Fund was created to account for the Emergency Medical Services (EMS) Levy resources received by the City of Yakima. These resources may be used for operation and support in the provision of EMS 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 9.50 Emergency Services FTE's in the Fire Fund (320). Performance Statistics for this fund are found within the Fire narrative.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
322 Fire Suppression & EMS	$ 1,156,830	$ 1,059,442	$ 1,221,279	$ 1,221,279	$ 1,208,048	(1.1)%
327 Emergency Services	287,264	285,033	354,544	384,634	323,828	(15.8)%
Total	1,444,094	1,344,475	1,575,823	1,605,913	1,531,876	(4.6)%
Revenues by Element						
31 Taxes	—	—	1,538,732	1,538,732	1,540,874	0.1 %
33 Intergovernmental	1,346,854	1,412,909	49,793	52,211	3,760	(92.8)%
36 Miscellaneous Revenues	291	554	4,400	4,400	—	(100.0)%
Total	1,347,145	1,413,463	1,592,925	1,595,343	1,544,634	(3.2)%
Fund Balance						
Beginning Balance	106,362	9,414	78,401	78,401	67,830	(13.5)%
Revenues less Expenditures	(96,949)	68,988	17,102	(10,570)	12,758	(220.7)%
Ending Balance	$ 9,413	$ 78,402	$ 95,503	$ 67,831	$ 80,588	18.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 905,680	$ 784,459	$ 929,747	$ 929,747	$ 926,524	(0.3)%
200 Personnel Benefits	251,150	274,983	291,532	291,532	281,524	(3.4)%
Sub-Total Salaries & Benefits	1,156,830	1,059,442	1,221,279	1,221,279	1,208,048	(1.1)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	75,983	72,845	120,543	140,000	72,000	(48.6)%
400 Professional Services & Charges	36,281	37,188	59,001	69,634	76,828	10.3 %
Transfers	175,000	175,000	175,000	175,000	175,000	— %
Total Expenditures	$ 1,444,094	$ 1,344,475	$ 1,575,823	$ 1,605,913	$ 1,531,876	(4.6)%

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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 782,458	$ 641,039	$ 829,639	$ 829,639	$ 826,171	(0.4)%
12 Overtime	64,075	101,066	65,000	65,000	65,000	— %
13 Special Pay	14,757	8,095	8,107	8,107	8,353	3.0 %
14 Retirement/Termination Cashout	44,389	34,260	27,000	27,000	27,000	— %
Total	905,679	784,460	929,746	929,746	926,524	(0.3)%
200 Benefits	251,150	274,983	291,532	291,532	281,524	(3.4)%
Total Expenditures	$ 1,156,829	$ 1,059,443	$ 1,221,278	$ 1,221,278	$ 1,208,048	(1.1)%

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 to Public Safety Communications.

327	Emergency Services	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 39,004	$ 43,952	$ 85,543	$ 90,000	$ 37,000	(58.9)%
35	Small Tools & Equipment	36,980	28,893	35,000	50,000	35,000	(30.0)%
	Total	75,984	72,845	120,543	140,000	72,000	(48.6)%
400	Professional Services & Charges						
41	Professional Services	36,281	37,188	59,001	69,634	76,828	10.3 %
	Transfers Out	100,000	100,000	100,000	100,000	100,000	— %
	Vehicle Replacement	75,000	75,000	75,000	75,000	75,000	— %
Total Expenditures		$ 287,265	$ 285,033	$ 354,544	$ 384,634	$ 323,828	(15.8)%

Revenue

The majority of this revenue comes from the EMS levy, and is calculated by the County EMS 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.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 106,362	$ 9,414	$ 78,401	$ 78,401	$ 67,830	(13.5)%
31	Taxes	—	—	1,538,732	1,538,732	1,540,874	0.1 %
33	Intergovernmental	1,346,854	1,412,909	49,793	52,211	3,760	(92.8)%
36	Miscellaneous Revenues	291	554	4,400	4,400	—	(100.0)%
Total		$ 1,453,507	$ 1,422,877	$ 1,671,326	$ 1,673,744	$ 1,612,464	(3.7)%

PUBLIC SAFETY COMMUNICATIONS - 151/153/154

Fire Chief — *Aaron Markham*
Public Safety Manager — *Brad Coughenour*

DEFINITION

The responsibilities of the communications division are to provide 9-1-1 emergency call answering, public safety dispatching, records keeping, and support 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	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
340 Criminal Justice Sales Tax .3%	$ 114,096	$ 128,786	$ 197,774	$ 197,169	$ 209,675	6.3 %
341 Communications Operators	1,316,185	1,377,180	1,695,487	1,648,095	1,722,614	4.5 %
343 911 Call Takers Enhanced	1,692,079	1,986,174	2,157,394	2,165,270	2,300,303	6.2 %
344 911 Call Takers Operations	83,386	61,570	94,147	75,147	75,310	0.2 %
348 911 Call Takers Administration	172,980	175,856	183,157	178,157	182,316	2.3 %
349 Communications Administration	190,307	180,124	190,055	183,670	195,714	6.6 %
874 Communications Ctr Debt Service	8,248	6,710	2,500	2,500	—	(100.0)%
875 Communications Ctr Debt Service	121,950	119,150	117,663	117,663	119,863	1.9 %
Total	3,699,231	4,035,550	4,638,177	4,567,671	4,805,795	5.2 %

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Revenues by Element						
31 Taxes	217,627	209,298	211,475	199,516	1,730,000	767.1 %
33 Intergovernmental	3,933,601	3,909,855	4,239,941	4,239,941	2,949,787	(30.4)%
34 Charges for Goods & Services	25	—	20,970	27,173	21,985	(19.1)%
36 Miscellaneous Revenues	1,500	3,650	10,050	10,050	50	(99.5)%
Transfers In	100,000	100,000	100,000	100,000	100,000	— %
Total	4,252,753	4,222,803	4,582,436	4,576,680	4,801,822	4.9 %
Fund Balance						
Beginning Balance	164,849	718,371	905,623	905,623	914,633	1.0 %
Revenues less Expenditures	553,522	187,253	(55,741)	9,009	(3,973)	(144.1)%
Ending Balance	$ 718,371	$ 905,624	$ 849,882	$ 914,632	$ 910,660	(0.4)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 2,114,441	$ 2,276,755	$ 2,584,223	$ 2,474,878	$ 2,601,189	5.1 %
200 Personnel Benefits	985,800	1,042,292	1,153,743	1,153,743	1,129,046	(2.1)%
Sub-Total Salaries & Benefits	3,100,241	3,319,047	3,737,966	3,628,621	3,730,235	2.8 %
300 Operating Supplies	10,174	19,026	49,000	33,180	56,600	70.6 %
400 Professional Services & Charges	458,618	571,617	731,046	785,706	860,098	9.5 %
600 Capital Projects	—	—	—	—	39,000	n/a
700 Debt Service - Principal	70,000	70,000	70,000	70,000	75,000	7.1 %
800 Debt Service - Interest	60,198	55,860	50,163	50,163	44,863	(10.6)%
Total Expenditures	$ 3,699,231	$ 4,035,550	$ 4,638,175	$ 4,567,670	$ 4,805,796	5.2 %

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 an Interlocal Agreement (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.

340	Criminal Justice Sales Tax .3%	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 61,199	$ 67,692	$ 121,530	$ 118,590	$ 124,317	4.8 %
12	Overtime	8,759	10,663	9,000	10,536	15,000	42.4 %
13	Special Pay	318	310	600	1,400	3,000	114.3 %
14	Retire/Term Cashout	—	3,127	—	—	—	n/a
	Total	70,276	81,792	131,130	130,526	142,317	9.0 %
200	Benefits	43,775	46,967	66,643	66,643	67,357	1.1 %
400	Professional Services & Charges						
41	Professional Services	46	27	—	—	—	n/a
Total Expenditures		$ 114,097	$ 128,786	$ 197,773	$ 197,169	$ 209,674	6.3 %

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.

341	Communications Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 743,804	$ 690,985	$ 839,876	$ 806,558	$ 861,108	6.8 %
12	Overtime	108,689	112,891	88,000	101,000	88,000	(12.9)%
13	Special Pay	7,792	11,331	7,653	10,153	7,747	(23.7)%
14	Retirement/Termination Cashout	7,985	14,688	29,767	2,308	9,308	303.3 %
	Total	868,270	829,895	965,296	920,019	966,163	5.0 %
200	Benefits	377,795	369,746	405,706	405,706	393,846	(2.9)%
300	Operating Supplies						
31	Office & Operating Supplies	2,794	2,173	2,000	2,300	5,100	121.7 %
35	Small Tools & Equipment	—	954	29,000	22,880	32,000	39.9 %
	Total	2,794	3,127	31,000	25,180	37,100	47.3 %
400	Professional Services & Charges						
41	Professional Services	18,199	117,344	227,247	236,617	255,500	8.0 %
42	Communications	2,874	2,693	5,232	5,221	4,000	(23.4)%
43	Transportation & Training	942	—	—	—	5,000	n/a
45	Rentals & Leases	45,313	54,375	61,005	55,351	61,005	10.2 %
	Total	67,328	174,412	293,484	297,189	325,505	9.5 %
Total Expenditures		$ 1,316,187	$ 1,377,180	$ 1,695,486	$ 1,648,094	$ 1,722,614	4.5 %

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 Customer Premises Equipment (CPE), recording devices, equipment, and training to perform the functions of 9-1-1.

Account 12 Overtime - Overtime is primarily due to two factors. The primary factor is that there must be a minimum number of personnel on duty at any given time to deal with the workload of processing emergency calls. The second factor is that this is a high stress environment that tends to lead to high turnover (a nationwide issue). With this turnover, the use of existing personnel is required to meet factor number one.

Account 41 Professional Services - This line item is used when professional assistance is needed, such as instructors. It also includes Interfund charges for services, such as the City service, data and insurance charges

343	911 Call Takers Enhanced	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 720,170	$ 823,745	$ 1,039,513	$ 969,513	$ 1,055,470	8.9 %
12	Overtime	139,316	198,547	80,000	115,000	94,500	(17.8)%
13	Special Pay	6,409	9,685	8,495	8,495	8,673	2.1 %
14	Retirement/Termination Cashout	1,094	26,869	9,236	10,772	6,928	(35.7)%
	Total	866,989	1,058,846	1,137,244	1,103,780	1,165,571	5.6 %
200	Benefits	441,343	518,519	571,988	571,988	549,040	(4.0)%
300	Operating Supplies						
31	Office & Operating Supplies	6,199	5,090	3,000	3,000	4,500	50.0 %
35	Small Tools & Equipment	1,181	10,809	15,000	5,000	15,000	200.0 %
	Total	7,380	15,899	18,000	8,000	19,500	143.8 %
400	Professional Services & Charges						
41	Professional Services	245,071	227,109	260,918	356,118	360,692	1.3 %
42	Communications	53,558	69,916	74,954	52,800	70,000	32.6 %
43	Transportation & Training	11,645	22,380	24,500	2,720	24,500	800.7 %
48	Repairs & Maintenance	55,503	58,790	58,790	59,333	61,000	2.8 %
49	Miscellaneous	10,590	14,714	11,000	10,531	11,000	4.5 %
	Total	376,367	392,909	430,162	481,502	527,192	9.5 %
600	Capital Outlay						
64	Machinery & Equipment	—	—	—	—	39,000	n/a
Total Expenditures		$ 1,692,079	$ 1,986,173	$ 2,157,394	$ 2,165,270	$ 2,300,303	6.2 %

9-1-1 Call Takers Operations - 344

This function provides 7% of the salary and benefits to three Shift Supervisors and ten 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).

344	911 Call Takers Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 39,409	$ 34,047	$ 44,939	$ 44,939	$ 46,105	2.6 %
12	Overtime	4,778	4,808	25,000	6,000	6,000	— %
13	Special Pay	425	471	1,640	1,640	1,643	0.2 %
14	Retirement/Termination Cashout	75	921	—	—	—	n/a
	Total	44,687	40,247	71,579	52,579	53,748	2.2 %
200	Benefits	38,699	21,323	22,568	22,568	21,563	(4.5)%
Total Expenditures		$ 83,386	$ 61,570	$ 94,147	$ 75,147	$ 75,311	0.2 %

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.

348	911 Call Takers Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 125,658	$ 128,630	$ 133,237	$ 133,237	$ 133,695	0.3 %
12	Overtime	5,227	2,247	6,500	1,500	—	(100.0)%
14	Retirement/Termination Cashout	—	2,111	—	—	—	n/a
	Total	130,885	132,988	139,737	134,737	133,695	(0.8)%
200	Benefits	42,095	42,869	43,420	43,420	48,621	12.0 %
Total Expenditures		$ 172,980	$ 175,857	$ 183,157	$ 178,157	$ 182,316	2.3 %

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.

349	Communications Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 128,108	$ 128,630	$ 133,237	$ 133,237	$ 133,695	0.3 %
12	Overtime	5,227	2,246	6,000	—	6,000	n/a
14	Retirement/Termination Cashout	—	2,111	—	—	—	n/a
	Total	133,335	132,987	139,237	133,237	139,695	4.8 %
200	Benefits	42,093	42,868	43,418	43,418	48,619	12.0 %
400	Professional Services & Charges						
41	Professional Services	4,106	949	500	3,950	500	(87.3)%
42	Communications	2,288	2,699	1,900	1,900	1,900	— %
43	Transportation & Training	8,404	604	5,000	1,000	5,000	400.0 %
49	Miscellaneous	81	16	—	165	—	(100.0)%
	Total	14,879	4,268	7,400	7,015	7,400	5.5 %
Total Expenditures		$ 190,307	$ 180,123	$ 190,055	$ 183,670	$ 195,714	6.6 %

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 built in the County-owned Restitution Center Building. Yakima County bonded this project, 50% of the debt was financed through the direct use of County E911 funds.

874/5	Comm Center Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
700	Communications Ctr Interest	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 75,000	7.1 %
800	Communications Ctr Principal	60,198	55,860	50,163	50,163	44,863	(10.6)%
Total Expenditures		$ 130,198	$ 125,860	$ 120,163	$ 120,163	$ 119,863	(0.2)%

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		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 164,849	$ 718,371	$ 905,623	$ 905,623	$ 914,633	1.0 %
31	Taxes	217,627	209,298	211,475	199,516	1,730,000	767.1 %
33	Intergovernmental	3,933,601	3,909,855	4,239,941	4,239,941	2,949,787	(30.4)%
34	Charges for Goods & Services	25	—	20,970	27,173	21,985	(19.1)%
36	Miscellaneous Revenues	1,500	3,650	10,050	10,050	50	(99.5)%
	Transfers In	100,000	100,000	100,000	100,000	100,000	— %
Total		$ 4,417,602	$ 4,941,174	$ 5,488,059	$ 5,482,303	$ 5,716,455	4.3 %

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.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
322 Fire Suppression & EMS	$ 27,169	$ 51,789	$ 235,664	$ 268,864	$ 30,000	(88.8)%
331 Fire Suppression Facilities	35,029	25,709	50,000	16,800	50,000	197.6 %
Total	62,198	77,498	285,664	285,664	80,000	(72.0)%
Revenues by Element						
33 Intergovernmental	28,000	28,000	28,000	28,000	28,000	— %
34 Charges for Goods & Services	40,000	30,000	30,000	30,000	30,000	— %
36 Miscellaneous Revenues	75,055	75,438	75,000	75,000	75,000	— %
39 Other Financing Sources	5,000	54,500	20,000	20,000	20,000	— %
Transfers In	1,389,814	—	—	—	—	n/a
Total	1,537,869	187,938	153,000	153,000	153,000	— %
Fund Balance						
Beginning Balance	(1,082,051)	393,621	504,061	504,061	371,397	(26.3)%
Revenues less Expenditures	1,475,671	110,440	(132,664)	(132,664)	73,000	(155.0)%
Ending Balance	$ 393,620	$ 504,061	$ 371,397	$ 371,397	$ 444,397	19.7 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	$ 27,169	$ 16,445	$ 30,000	$ 30,000	$ 30,000	— %
400 Professional Services & Charges	35,029	43,496	64,164	64,164	50,000	(22.1)%
600 Capital Projects	—	17,556	191,500	191,500	—	(100.0)%
Total Expenditures	$ 62,198	$ 77,497	$ 285,664	$ 285,664	$ 80,000	(72.0)%

EXPLANATORY NARRATIVE

Fire Suppression & EMS - 322

These expenditures are the costs associated with the purchase and equipping of fire apparatus.

	322 Fire Suppression & EMS	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 8,662	$ 6,021	$ 5,000	$ 5,000	$ 5,000	— %
35	Small Tools & Equipment	18,507	10,425	25,000	25,000	25,000	— %
	Total	27,169	16,446	30,000	30,000	30,000	— %
400	Professional Services & Charges						
41	Professional Services	—	—	14,164	14,164	—	(100.0)%
48	Repairs & Maintenance	—	17,787	—	33,200	—	(100.0)%
	Total	—	17,787	14,164	47,364	—	(100.0)%
600	Capital Outlay						
64	Machinery & Equipment	—	17,556	191,500	191,500	—	(100.0)%
Total Expenditures		$ 27,169	$ 51,789	$ 235,664	$ 268,864	$ 30,000	(88.8)%

Fire Suppression Facilities - 331

Suppression Facilities supports repair and maintenance of the fire stations.

	331 Fire Suppression Facilities	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
48	Repairs & Maintenance	$ 35,029	$ 25,709	$ 50,000	$ 16,800	$ 50,000	197.6 %

Revenue

Revenues consist mainly of reimbursements from other agencies, facility rental, replacement monies and the proceeds of long-term debt.

	Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ (1,082,051)	$ 393,621	$ 504,061	$ 504,061	$ 371,397	(26.3)%
33	Intergovernmental	28,000	28,000	28,000	28,000	28,000	— %
34	Charges for Goods & Services	40,000	30,000	30,000	30,000	30,000	— %
36	Miscellaneous Revenues	75,055	75,438	75,000	75,000	75,000	— %
39	Other Financing Sources	5,000	54,500	20,000	20,000	20,000	— %
	Transfers In	1,389,814	—	—	—	—	n/a
Total		$ 455,818	$ 581,559	$ 657,061	$ 657,061	$ 524,397	(20.2)%

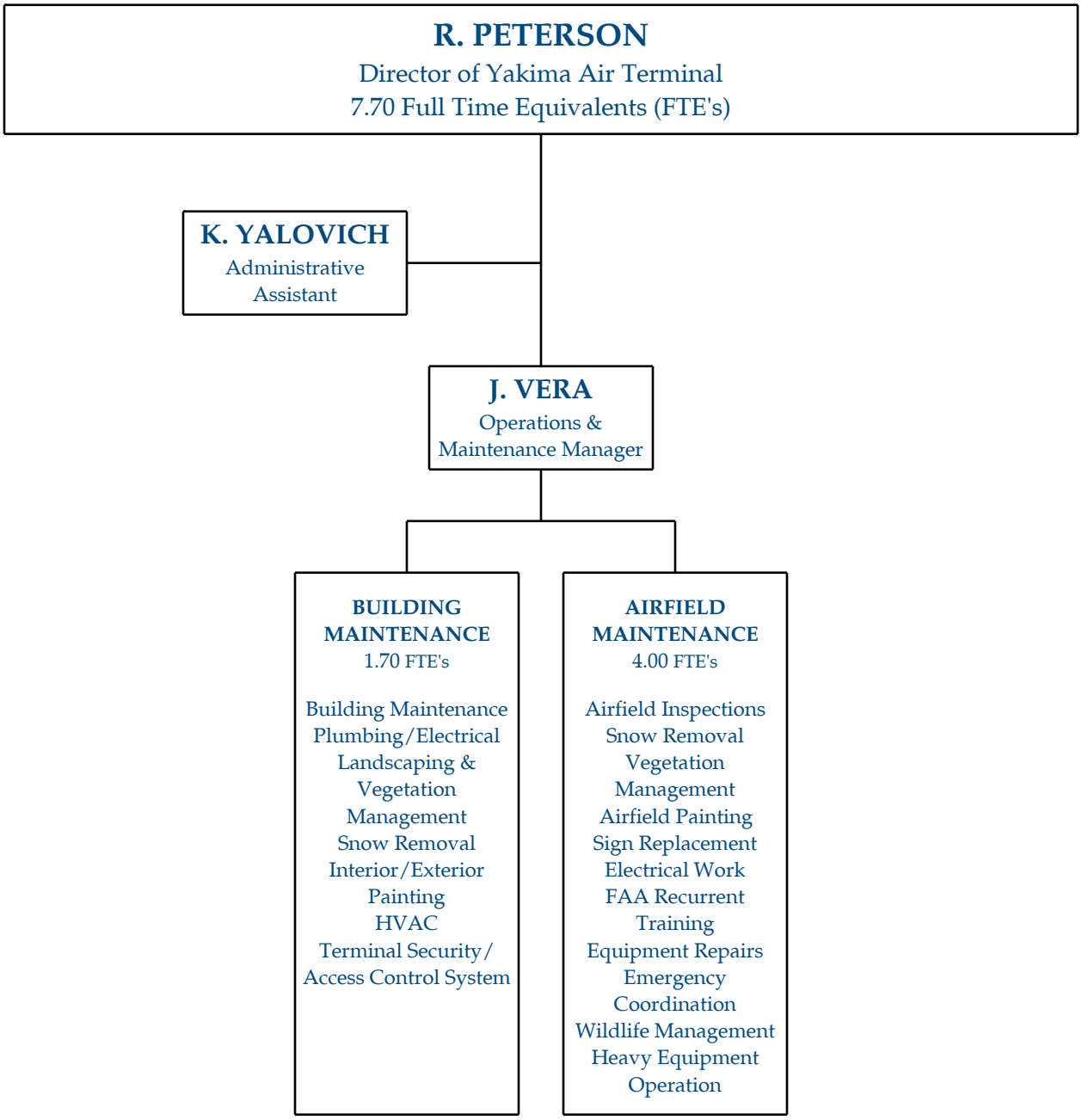

CITY OF YAKIMA
INCORPORATED 1886

AIRPORT

Title	**Function/Fund**
Airport Operating	421
Airport FAA	422

AIRPORT

Organizational Chart as of January 1, 2021



AIRPORT OPERATING - 421

Air Terminal Manager ***Robert Peterson***

DEFINITION

The Yakima Air Terminal - McAllister Field is an airport that produces approximately 2,366 jobs and has an estimated $591,034,000 regional impact from airport businesses, according to the 2020 Washington State Department of Aviation (WSDOT) Economic Impact Study.

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 encompasses approximately 38,000 square feet of space and houses a variety of tenants to include Alaska Airlines, Transportation Security Administration, Fastlane Espresso, Hertz, Budget, Avis car rentals, and Food Facilities Engineering.

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
- Business Development/5-Year Capital Improvement Plan
- Heavy Equipment Operations and Repairs
- Airfield Construction Administration and Management
- Airport Security and Badging
- Landscaping and Janitorial Services

The Yakima Air Terminal - McAllister Field experiences approximately 43,522 aircraft operations per year, of which 2,208 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 that include an automated weather observation system, which provides critical weather information located at the airport. In conjunction with these services, 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 Corporate/ General Aviation and aircraft production. These services include Department of Natural Resources, McAllister Museum of Aviation, McCormick Air Center - a full service Fixed Based Operator (FBO), aircraft hangars, Yakima

Airpark, 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, Sunfair Marketing, Wilson Irrigation, Yakima Valley Lock and Key, 509 Electric and Cornerstone Medical Facilities.

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

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Car Rentals [1]	$1,323,196	$1,417,272	$700,000	$800,000
Passengers - Departing	71,796	70,369	30,000	40,000
Passengers - Arriving	70,009	68,159	28,000	35,000
Aviation Fuel [2]	$52,404	$53,930	$50,000	$55,000
Aircraft Landings	39,468	43,522	40,000	43,000
Vehicle Parking [3]	$324,203	$309,831	$130,000	$150,000

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 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
8511	Custodian [4]	—	—	—	0.70
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 [5]		8.00	8.00	8.00	8.70

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
281 Airfield	$ 549,838	$ 547,150	$ 606,794	$ 589,794	$ 610,569	3.5 %
282 Air Terminal	197,678	207,150	255,121	268,121	230,484	(14.0)%
283 Commercial	5,367	6,443	7,500	7,500	7,500	— %
284 Security	2,358	2,348	44,952	24,952	38,000	52.3 %
286 Administration	505,716	554,160	1,990,562	831,593	1,073,119	29.0 %
Total	1,260,957	1,317,251	2,904,929	1,721,960	1,959,672	13.8 %

[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.
[4] A part-time Custodian was added mid-year 2020 due to COVID 19.
[5] The Airport funds .05 FTE in City Management (102).

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Revenues by Element						
31 Taxes	5,769	33,535	7,000	7,000	7,000	— %
33 Intergovernmental	—	—	1,302,843	486,028	825,703	69.9 %
34 Charges for Goods & Services	221,247	248,887	272,086	272,086	256,740	(5.6)%
36 Miscellaneous Revenues	984,037	1,098,598	1,176,365	1,176,365	927,165	(21.2)%
37 Property & Trust Gains	—	4,150	—	—	—	n/a
39 Other Financing Sources	60,600	1,589	—	—	26,000	n/a
Transfers In	78,000	75,000	75,000	75,000	—	(100.0)%
Total	1,349,653	1,461,759	2,833,294	2,016,479	2,042,608	1.3 %
Fund Balance						
Beginning Balance	(1,537)	87,159	231,667	231,667	526,187	127.1 %
Revenues less Expenditures	88,696	144,508	(71,635)	294,519	82,936	(71.8)%
Ending Balance	$ 87,159	$ 231,667	$ 160,032	$ 526,186	$ 609,123	15.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 548,672	$ 601,259	$ 685,501	$ 685,501	$ 712,987	4.0 %
200 Personnel Benefits	232,088	242,710	261,309	261,309	269,168	3.0 %
Sub-Total Salaries & Benefits	780,760	843,969	946,810	946,810	982,155	3.7 %
300 Operating Supplies	63,621	94,893	106,840	106,840	95,500	(10.6)%
400 Professional Services & Charges	354,662	345,280	1,697,725	557,756	777,016	39.3 %
600 Capital Projects	61,915	33,109	153,554	110,554	105,000	(5.0)%
Total Expenditures	$ 1,260,958	$ 1,317,251	$ 2,904,929	$ 1,721,960	$ 1,959,671	13.8 %

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 work week. Overtime and specialty pay are allocated to ensure adequate staffing is present during emergency responses, inclement weather for snow removal operations, after hour call-ins 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.

281	Airfield	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 223,577	$ 230,793	$ 256,459	$ 256,459	$ 262,343	2.3 %
12	Overtime	2,047	6,964	8,500	8,500	8,500	— %
13	Special Pay	1,545	1,179	5,000	5,000	3,500	(30.0)%
14	Retirement/Termination Cashout	—	—	700	700	1,500	114.3 %
	Total	227,169	238,936	270,659	270,659	275,843	1.9 %
200	Benefits	109,409	114,284	117,135	117,135	118,726	1.4 %
300	Operating Supplies						
31	Office & Operating Supplies	27,005	41,384	43,000	43,000	43,000	— %
32	Fuel	24,194	37,550	30,000	30,000	30,000	— %
35	Small Tools & Equipment	27	889	1,300	1,300	1,300	— %
	Total	51,226	79,823	74,300	74,300	74,300	— %
400	Professional Services & Charges						
41	Professional Services	27,947	1,873	4,000	10,000	7,000	(30.0)%
43	Transportation & Training	240	61	200	200	200	— %
47	Public Utility Services	50,706	51,130	50,500	50,500	50,500	— %
48	Repairs & Maintenance	21,198	27,934	15,000	15,000	14,000	(6.7)%
49	Miscellaneous	27	—	—	—	—	n/a
	Total	100,118	80,998	69,700	75,700	71,700	(5.3)%
600	Capital Outlay						
64	Machinery & Equipment	61,915	33,109	75,000	52,000	70,000	34.6 %
Total Expenditures		$ 549,837	$ 547,150	$ 606,794	$ 589,794	$ 610,569	3.5 %

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, phone landline, fire monitoring services, supplies to properly stock public restrooms, television, and professional services to ensure preventative maintenance is upheld.

282	Air Terminal	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 80,972	$ 86,464	$ 86,331	$ 86,331	$ 94,977	10.0 %
12	Overtime	—	2,002	1,000	1,000	4,000	300.0 %
13	Special Pay	118	233	1,500	1,500	1,500	— %
14	Retirement/Termination Cashout	1,342	—	1,400	1,400	1,400	— %
	Total	82,432	88,699	90,231	90,231	101,877	12.9 %
200	Benefits	37,135	37,904	37,748	37,748	44,607	18.2 %

282	Air Terminal	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	9,262	9,251	26,840	26,840	14,000	(47.8)%
35	Small Tools & Equipment	—	—	1,000	1,000	1,000	— %
	Total	9,262	9,251	27,840	27,840	15,000	(46.1)%
400	Professional Services & Charges						
41	Professional Services	11,420	13,797	7,000	7,000	7,000	— %
42	Communications	3,284	3,330	2,600	2,600	4,000	53.8 %
47	Public Utility Services	47,557	49,778	49,600	49,600	51,000	2.8 %
48	Repairs & Maintenance	6,588	4,391	4,000	17,000	7,000	(58.8)%
	Total	68,849	71,296	63,200	76,200	69,000	(9.4)%
600	Capital Outlay						
64	Machinery & Equipment	—	—	36,102	36,102	—	(100.0)%
Total Expenditures		$ 197,678	$ 207,150	$ 255,121	$ 268,121	$ 230,484	(14.0)%

Commercial - 283

Expenditures consist of the maintenance of airport owned buildings, which may require parts and equipment to complete any maintenance repairs. Many of these buildings are leased to tenants and repairs would fall outside the lessee's obligations. Also included is the water usage for the airport administration building as well as the refuse dumpsters located at the administration office and the maintenance shop.

283	Commercial	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ —	$ 120	$ —	$ —	$ —	n/a
400	Professional Services & Charges						
47	Public Utility Services	5,367	6,323	7,500	7,500	7,500	— %
Total Expenditures		$ 5,367	$ 6,443	$ 7,500	$ 7,500	$ 7,500	— %

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.

284	Security	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 2,077	$ 2,348	$ 2,500	$ 2,500	$ 3,000	20.0 %
400	Professional Services & Charges						
41	Professional Services	281	—	—	—	—	n/a

284	Security	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
600	Capital Outlay						
64	Machinery & Equipment	—	—	42,452	22,452	35,000	55.9 %
Total Expenditures		$ 2,358	$ 2,348	$ 44,952	$ 24,952	$ 38,000	52.3 %

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, which includes the airport's Financial, Legal, Human Resources, and Information Technology services.

Account 41 Professional Services - This account is to pay for miscellaneous professional services that may not be covered under the Airport Improvement Program. This may include any legal fees, advertisements, maintenance or repairs, internal charges for city administrative services and risk management (i.e. the insurance program). In addition to the items above this account covers the airports property insurance, which includes buildings, aircraft hangars, vehicles, equipment, and supplies owned by the City. These items illustrate a slight increase due to an adjustment for City services billed to the airport and anticipated property/general liability insurance.

286	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 235,590	$ 264,366	$ 318,360	$ 318,360	$ 329,017	3.3 %
12	Overtime	—	1,347	—	—	—	n/a
13	Special Pay	221	6	250	250	250	— %
14	Retirement/Termination Cashout	3,260	7,905	6,000	6,000	6,000	— %
	Total	239,071	273,624	324,610	324,610	335,267	3.3 %
200	Benefits	85,543	90,522	106,427	106,427	105,835	(0.6)%
300	Operating Supplies						
31	Office & Operating Supplies	1,056	1,007	1,200	1,200	1,200	— %
35	Small Tools & Equipment	—	2,344	1,000	1,000	2,000	100.0 %
	Total	1,056	3,351	2,200	2,200	3,200	45.5 %
400	Professional Services & Charges						
41	Professional Services	165,827	165,271	1,500,643	347,674	608,234	74.9 %
42	Communications	5,012	4,993	4,682	4,682	5,082	8.5 %
43	Transportation & Training	2,481	1,612	4,500	4,500	4,500	— %
48	Repairs & Maintenance	504	8,596	40,000	34,000	3,000	(91.2)%
49	Miscellaneous	6,221	6,192	7,500	7,500	8,000	6.7 %
	Total	180,045	186,664	1,557,325	398,356	628,816	57.9 %
Total Expenditures		$ 505,715	$ 554,161	$ 1,990,562	$ 831,593	$ 1,073,118	29.0 %

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		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ (1,537)	$ 87,159	$ 231,667	$ 231,667	$ 526,187	127.1 %
31	Taxes	5,769	33,535	7,000	7,000	7,000	— %
33	Intergovernmental	—	—	1,302,843	486,028	825,703	69.9 %
34	Charges for Goods & Services	221,247	248,887	272,086	272,086	256,740	(5.6)%
36	Miscellaneous Revenues	984,037	1,098,598	1,176,365	1,176,365	927,165	(21.2)%
37	Property & Trust Gains	—	4,150	—	—	—	n/a
39	Other Financing Sources	60,600	1,589	—	—	26,000	n/a
	Transfers In	78,000	75,000	75,000	75,000	—	(100.0)%
Total		$ 1,348,116	$ 1,548,918	$ 3,064,961	$ 2,248,146	$ 2,568,795	14.3 %

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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
291 Capital Improvement	$ 1,223,115	$ 3,385,969	$ 3,490,000	$ 2,274,177	$ 4,735,521	108.2 %
Revenues by Element						
33 Intergovernmental	791,210	3,081,912	3,550,000	2,003,677	4,585,021	128.8 %
34 Charges for Goods & Services	275,551	271,872	270,000	270,000	150,000	(44.4)%
36 Miscellaneous Revenues	589	1,473	500	500	500	— %
37 Prop & Trust Gains	—	15,339	—	—	—	n/a
39 Other Financing Sources	3,446	(15,339)	—	—	—	n/a
Total	1,070,796	3,355,257	3,820,500	2,274,177	4,735,521	108.2 %
Fund Balance						
Beginning Balance	611,121	458,802	428,091	428,091	428,091	— %
Revenues less Expenditures	(152,319)	(30,712)	330,500	—	—	n/a
Ending Balance	$ 458,802	$ 428,090	$ 758,591	$ 428,091	$ 428,091	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ —	$ —	$ —	$ 14,177	$ 14,631	3.2 %
600 Capital Projects	1,223,115	3,385,969	3,490,000	2,260,000	4,720,890	108.9 %
Total Expenditures	$ 1,223,115	$ 3,385,969	$ 3,490,000	$ 2,274,177	$ 4,735,521	108.2 %

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 2021.

Construction of East General Aviation Apron
This project will rehabilitate approximately 29,400 square yards of asphalt, associated storm drainage, aircraft tie-downs, apron lighting and surface markings. Construction is slated to begin in June and conclude at the end of September 2021 with a total estimated cost of $3,085,000. Funding sources include both entitlement and discretionary funding from the Airport Improvement Program (AIP) administered by the FAA. The airport's local funding match of 10% will be derived from the Passenger Facility Charge (PFC) program.

Taxiway Bravo Design and Engineering
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). This project includes design and engineering of the airport's Taxiway Bravo in order to construct a taxiway to meet current FAA design standards, and the replacement of outdated condescend taxiway edge lights with state-of-the-art LED lights. This project will also address the airport's hotspot at the approach end of Runway 22, which is a safety concern identified by the FAA and aviation community with a total estimated cost: $221,000. Funding sources include both entitlement and discretionary funding from the Airport Improvement Program administered by the FAA. The airport's local funding match of 10% will be derived from the Passenger Facility Charge program.

Airport Layout Plan Update with Narrative Report
The Airport Master Plan update was adopted by City Council in 2015. This plan provides a 5-, 10-, and 20-year forecast for future development of the airport. Since adoption, the airport has witnessed tremendous growth in passengers utilizing the airport and infrastructure improvements including the 21st Avenue and Airport Lane project. In addition, several buildings have been constructed including the Memorial Medical Center, McAllister Museum/ Civil Air Patrol Hangar, and Swiftwater Cellar hangar. The FAA requires all new and future hangars or facility improvements to be documented on the Airport Layout Plan in order to receive federal funding. Since airport development is always changing, the Airport Layout Plan requires periodic updates in order to meet FAA requirements.

As part of the Airport Layout Plan update, the FAA conducted an obstruction survey called Airport Geospatial Information System (AGIS) in support of NexGen. This process will incorporate data needed to develop satellite-based approach procedures and to better utilize and manage the National Airspace System.

Aircraft Rescue and Fire Fighting Equipment
Scheduled delivery of the Aircraft Rescue and Fire Fighting Equipment was anticipated during the 2020 budget cycle. However, due to the delay of receiving materials to manufacture the apparatus new anticipated delivery date is January 2021.

The current apparatus, put into service June 2005, 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. In order to accomplish this, the airport's engineer will worked closely with the Yakima Fire Department, FAA and airport management to design an apparatus that meets airline safety standards and future demands of the aviation industry. Once the FAA approved the design report, the airport coordinated with the Purchasing Department to go out for competitive bid to acquire the apparatus. Once the new apparatus is delivered, the 2005 Oshkosh Striker would revert to the standby response vehicle in the event of required maintenance on the new vehicle.

Passenger Boarding Stairs
Replacement of the airport's passenger boarding stairs was scheduled to be replaced during the 2020 budget cycle. However, due to the coronavirus financial impacts, this project has been placed in the 2021 budget.

In order to meet the needs of our airlines and accommodate airline diverts from Seattle-Tacoma International Airport, it is imperative that airport staff have necessary passenger boarding stairs to accommodate them. The airport's current passenger boarding stairs have outlived their useful life and are challenging to locate replacement parts. Additionally, 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.

Closed Caption Television System – Terminal Building

The installation of the Closed Caption Television (CCTV) system was slated for completion in Summer of 2020. However, due to the financial impacts during the Coronavirus pandemic, this project was delayed until Summer 2021.

The airport terminal encompasses airline service, passenger security screening, and ground transportation for the local community. As security measures continue to adapt to ever changing threats in the transportation industry, the original analog CCTV was determined to be outdated and required replacement. The current system only covers the original building designed in 1950 and cannot be expanded to the current footprint of the terminal building. The determination was made to replace the CCTV system to allow adequate monitoring capabilities in a high traffic facility. Funds were requested from the general fund to update and install the CCTV system.

291	Capital Improvement	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ —	$ —	$ —	$ 14,177	$ 14,631	3.2 %
600	Capital Outlay						
63	Impr Other Than Buildings	—	—	130,000	—	105,000	n/a
64	Machinery & Equipment	695,212	1,195,846	1,160,000	260,000	1,160,000	346.2 %
65	Construction Projects	527,903	2,190,122	2,200,000	2,000,000	3,455,890	72.8 %
	Total	1,223,115	3,385,968	3,490,000	2,260,000	4,720,890	108.9 %
Total Expenditures		$ 1,223,115	$ 3,385,968	$ 3,490,000	$ 2,274,177	$ 4,735,521	108.2 %

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 (PFC) program, which is collected monthly from each passenger who departs from the airport.

Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Beginning Balance	$ 611,121	$ 458,802	$ 428,091	$ 428,091	$ 428,091	— %
33 Intergovernmental	791,210	3,081,912	3,550,000	2,003,677	4,585,021	128.8 %
34 Charges for Goods & Services	275,551	271,872	270,000	270,000	150,000	(44.4)%
36 Miscellaneous Revenues	589	1,473	500	500	500	— %
37 Prop & Trust Gains	—	15,339	—	—	—	n/a
39 Other Financing Sources	3,446	(15,339)	—	—	—	n/a
Total	$ 1,681,917	$ 3,814,059	$ 4,248,591	$ 2,702,268	$ 5,163,612	91.1 %

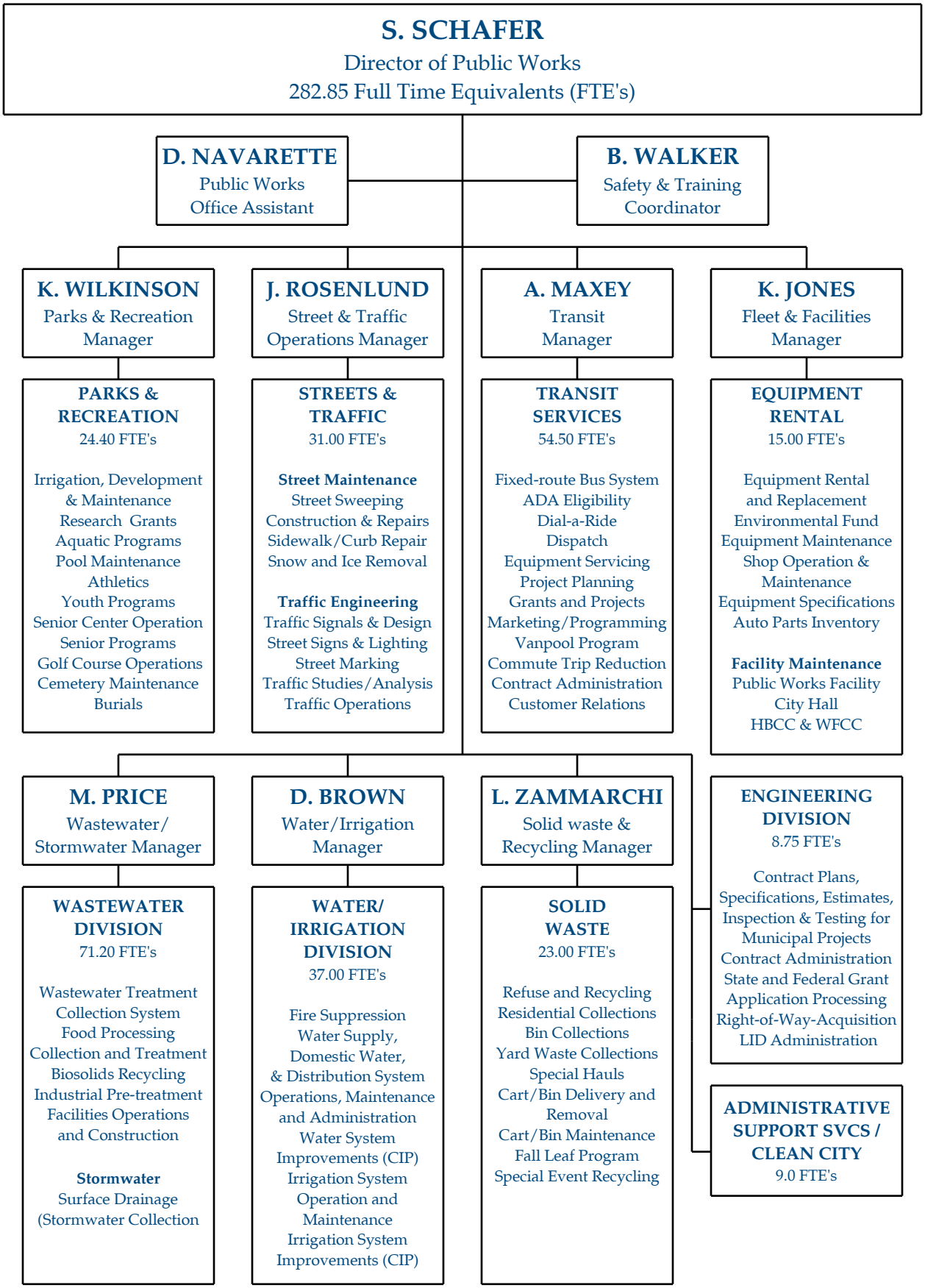
PUBLIC WORKS

Title	Function*/Fund
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
Clean City Program	136*
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, 2021



PARKS & RECREATION - 131

GENERAL GOVERNMENT

Director of Public Works	*Scott Schafer*
Parks & Recreation Manager	*Ken Wilkinson*

DEFINITION

The Parks and Recreation Division provide and maintain leisure services and park facilities for the community. The mission of the Parks and Recreation Division is to provide beautiful places with quality recreation opportunities that enrich the well being 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.

2020 Parks and Recreation Accomplishments Highlights

- Built a new playground and picnic shelter at Martin Luther King Jr. Park. We received a donation of $160,000 from the Rotary Clubs.
- Park Maintenance resurfaced 3 tennis courts at Kissel Park.
- Completed Master Plans for renovations and modernization of Franklin and Lions pools.
- Irrigation upgrade to field 3 at Chesterley Park.
- Installed irrigation for native vegetation on the north side of Wide Hollow Creek at West Valley Park.
- Built a new shelter at the Randall Park Dog Park with the help from donations and donated labor.
- Organized the Step Up and Park It walking challenge.
- Organized the Bearable Adventure community challenge.
- Hosted 3 drive-in movie nights at the Kiwanis/Gateway parking lot.
- Held annual Snowball tournament in January at Kiwanis/Gateway Complex.
- Provided a variety of virtual programs posted on the Parks and Recreation web page, Facebook and YouTube. These videos included sports tips, cooking clips, and arts and craft for all ages as well as virtual trips and tours for seniors.
- Replaced the HVAC unit in the Starter House at Fisher Park Golf Course.
- Offered sports equipment and games for checkout at Kissel and Kiwanis Parks weekdays this fall from 3:30 pm to 6:00 pm.
- Reroofed the Mausoleum at Tahoma Cemetery.
- Installed new gate at the Gateway parking lot.
- Refurbished the walk-in refrigerator at the Harman Center.
- Installed new Lions Park playground with the help of a $25,000 donations from Yakima Lions Club.

2021 Major Goals

- Gardner Park Parking area renovation.
- Renovate the 3 south tennis courts at Franklin Park.
- Raise funds for Miller Park restoration project – resurface basketball courts, add court lights, and new playground.
- Complete design work and permitting for West Valley Community Park pedestrian bridge over Wide Hollow Creek.

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

	2018 Actual	2019 Actual	2020 Estimated	2021 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	2,328	2,568
Total Days Open	214	214	194	214
Number of Rounds of Golf	12,782	13,129	11,351	13,000
Average Players Per Day	60	61	58	60
Aquatics				
Lions Attendance	50,315	58,156	27,250	59,000
Franklin Attendance	42,039	40,925	—	42,000
Senior Center				
Yakima Senior Population	23,000	24,011	24,011	24,011
Volunteer Hours	15,293	13,213	2,520	15,000
People Attending Programs/Harman Center (unduplicated)	45,000	46,500	9,625	48,000
Registered Participants	4,455	4,520	930	5,000
Indexed Number of Participants	132,000	136,500	30,350	138,000
Number of Programs Offered	325	325	80	325
Number of Program Days	300	300	73	300
Average Number of Participants Per Day	325	350	350	350
Park Maintenance				
Acres of Park Land Maintained by Parks and Recreation (317 acres of park land and 60 acres at the Arboretum)	396	377	377	377
Full-time Equivalent Maintenance Employees	12.75	12.25	13.00	13.00
Acres of turf trimmed, mowed, sprayed, and irrigated 33 Weeks/ Year, and daily litter patrolled year-round	339	320	320	320
Square Feet of Playground Equipment, Inspected, Repaired/16 Locations	56,539	56,539	56,539	56,539
Linear Feet of Hard Surface Pathway and Sidewalks, Snow Removal, Repairs	62,980	62,980	62,980	62,980
Square Feet of Parking Lot, Snow Removal, Repairs	572,882	572,882	572,882	572,882

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1267	Parks and Recreation Manager	1.00	1.00	1.00	1.00
1315	Confidential Administrative Secretary	1.00	1.00	1.00	1.00
5202	Golf Course Attendant	0.75	0.75	0.75	0.75
5234	Recreation Leader [1]	0.60	1.60	1.35	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	2.00	2.00	2.00
8818	Parks Maintenance Specialist [2]	5.25	4.50	4.50	4.50
8819	Parks Maintenance Worker [1,3]	1.50	2.25	3.00	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]	—	1.00	1.00	1.00
13102	Parks Superintendent [2]	1.00	—	—	—
Total Personnel		20.90	22.90	23.40	23.40

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
511 Special Youth Worker Program	$ 8,055	$ —	$ —	$ —	$ —	n/a
512 Fisher Golf Course	204,186	214,636	225,039	209,239	219,387	4.8 %
513 Youth Sports	48,391	45,789	68,714	44,114	64,651	46.6 %
514 Beyond the Bell	125,339	252,200	323,820	171,936	334,493	94.5 %
515 Slowpitch	92,196	67,787	110,800	20,800	111,000	433.7 %
516 Athletics	127,737	115,946	166,251	101,071	156,417	54.8 %
517 Vulnerable Youth Programs	108,079	9,167	—	—	—	n/a
519 Community Recreation	207,874	116,254	121,775	94,275	122,915	30.4 %
521 Lions Pool	523,160	465,973	758,602	414,032	807,308	95.0 %
522 Franklin Pool	338,679	332,509	140,154	43,131	109,646	154.2 %
523 Aquatics	43	—	139,068	139,068	142,495	2.5 %

[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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
531 Senior Activities	1,114	1,304	2,000	1,200	2,000	66.7 %
532 Senior Classes	33,374	25,109	27,500	16,200	27,500	69.8 %
533 Harman Facility	548	902	978	978	978	— %
534 Senior Day Care	45,728	36,889	54,242	11,629	52,960	355.4 %
535 Senior Foot Care	20,642	—	—	—	—	n/a
537 Senior Tours	201,767	222,832	242,976	85,226	243,859	186.1 %
538 Senior Program Administration	271,296	292,817	314,986	294,179	329,349	12.0 %
541 Park Maintenance	1,695,045	1,836,736	1,816,462	1,934,188	1,841,966	(4.8)%
542 Ball Field Maintenance	171,852	162,516	242,262	198,077	227,927	15.1 %
543 Parks Administration	706,036	748,613	856,507	1,042,595	999,150	(4.2)%
547 Park Maintenance Admin	600	991	705	705	1,000	41.8 %
Total	4,931,741	4,948,970	5,612,841	4,822,643	5,795,001	20.2 %
Revenues by Element						
31 Taxes	2,505,558	2,560,000	2,826,147	2,909,261	2,752,528	(5.4)%
33 Intergovernmental	100,490	85,755	69,330	52,850	69,330	31.2 %
34 Charges for Goods & Services	884,870	807,068	975,250	223,594	955,250	327.2 %
36 Miscellaneous Revenues	168,928	155,643	161,074	48,922	140,800	187.8 %
Transfers In	1,519,940	1,723,415	1,519,940	1,519,940	1,877,925	23.6 %
Total	5,179,786	5,331,881	5,551,741	4,754,567	5,795,833	21.9 %
Fund Balance						
Beginning Balance	35,384	283,427	666,337	666,337	598,264	(10.2)%
Revenues less Expenditures	248,045	382,911	(61,100)	(68,076)	832	(101.2)%
Ending Balance	$ 283,429	$ 666,338	$ 605,237	$ 598,261	$ 599,096	0.1 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 1,904,608	$ 1,975,268	$ 2,348,191	$ 1,697,910	$ 2,377,820	40.0 %
200 Personnel Benefits	737,517	762,094	840,858	811,904	840,182	3.5 %
Sub-Total Salaries & Benefits	2,642,125	2,737,362	3,189,049	2,509,814	3,218,002	28.2 %
300 Operating Supplies	413,514	433,433	509,774	370,283	503,500	36.0 %
400 Professional Services & Charges	1,714,104	1,551,174	1,671,018	1,699,544	1,829,499	7.6 %
600 Capital Projects	—	—	14,000	14,000	—	(100.0)%
Transfers	162,000	227,000	229,000	229,000	244,000	6.6 %
Total Expenditures	$ 4,931,743	$ 4,948,969	$ 5,612,841	$ 4,822,641	$ 5,795,001	20.2 %

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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng 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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 82,622	$ 90,879	$ 98,146	$ 88,146	$ 89,283	1.3 %
12	Overtime	9	171	—	—	—	n/a
13	Special Pay	222	223	1,500	300	1,500	400.0 %
	Total	82,853	91,273	99,646	88,446	90,783	2.6 %
200	Benefits	40,415	42,095	45,955	45,755	44,157	(3.5)%
300	Operating Supplies						
31	Office & Operating Supplies	25,734	23,260	26,500	26,600	26,500	(0.4)%
34	Items Purchased for Resale	5,149	7,019	6,500	2,000	6,500	225.0 %
35	Small Tools & Equipment	—	1,460	—	—	—	n/a
	Total	30,883	31,739	33,000	28,600	33,000	15.4 %
400	Professional Services & Charges						
41	Professional Services	4,737	5,308	3,700	3,700	3,700	— %
42	Communications	1,322	1,302	3,556	3,556	3,556	— %
44	Taxes & Assessments	2,289	3,394	1,200	1,200	1,300	8.3 %
47	Public Utility Services	40,900	39,000	36,681	36,681	41,591	13.4 %
48	Repairs & Maintenance	179	247	300	300	300	— %
49	Miscellaneous	608	279	1,000	1,000	1,000	— %
	Total	50,035	49,530	46,437	46,437	51,447	10.8 %
Total Expenditures		$ 204,186	$ 214,637	$ 225,038	$ 209,238	$ 219,387	4.9 %

Youth Sports - 513

This function provides and administers year-round athletic programs for youth. Activities include leagues and tournaments in volleyball, softball and basketball. Also included are several youth leagues, camps and special events.

513	Youth Sports	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 22,317	$ 23,822	$ 34,007	$ 24,006	$ 30,244	26.0 %
12	Overtime	—	—	300	300	300	— %
13	Special Pay	655	669	1,263	1,263	1,276	1.0 %
14	Retirement/Termination Cashout	784	521	—	—	—	n/a
	Total	23,756	25,012	35,570	25,569	31,820	24.4 %
200	Benefits	11,165	11,887	13,444	13,444	12,880	(4.2)%
300	Operating Supplies						
31	Office & Operating Supplies	6,057	6,639	6,500	1,900	6,500	242.1 %
400	Professional Services & Charges						
41	Professional Services	5,466	642	10,000	—	10,000	n/a
42	Communications	1,654	1,551	1,400	1,400	1,650	17.9 %
43	Transportation & Training	—	—	100	100	100	— %
49	Miscellaneous	294	58	1,700	1,700	1,700	— %
	Total	7,414	2,251	13,200	3,200	13,450	320.3 %
Total Expenditures		$ 48,392	$ 45,789	$ 68,714	$ 44,113	$ 64,650	46.6 %

Beyond the Bell - 514

Budgeted in this function are dollars for the "Beyond the Bell", an after-school program. Grants provide for program supplies and nutritional items for participants.

514	Beyond the Bell	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 64,391	$ 170,199	$ 223,940	$ 101,055	$ 238,272	135.8 %
12	Overtime	—	53	200	200	200	— %
13	Special Pay	2	1,501	1,000	1,000	1,000	— %
	Total	64,393	171,753	225,140	102,255	239,472	134.2 %
200	Benefits	49,132	67,450	86,997	60,997	83,337	36.6 %
300	Operating Supplies						
31	Office & Operating Supplies	11,154	12,300	11,000	8,000	11,000	37.5 %
400	Professional Services & Charges						
42	Communications	660	697	684	684	684	— %
Total Expenditures		$ 125,339	$ 252,200	$ 323,821	$ 171,936	$ 334,493	94.5 %

Slowpitch - 515

This function provides year-round softball programs for adults.

515	Slowpitch	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 12,903	$ 8,610	$ 22,000	$ 6,500	$ 22,000	238.5 %
34	Items Purchased for Resale	44,415	29,143	52,000	5,000	52,000	940.0 %
	Total	57,318	37,753	74,000	11,500	74,000	543.5 %
400	Professional Services & Charges						
41	Professional Services	25,103	21,362	27,000	3,000	27,000	800.0 %
44	Taxes & Assessments	6,641	5,975	5,800	5,800	6,000	3.4 %
49	Miscellaneous	3,134	2,697	4,000	500	4,000	700.0 %
	Total	34,878	30,034	36,800	9,300	37,000	297.8 %
Total Expenditures		$ 92,196	$ 67,787	$ 110,800	$ 20,800	$ 111,000	433.7 %

Athletics - 516

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

516	Athletics	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 74,719	$ 72,123	$ 92,477	$ 54,797	$ 84,502	54.2 %
12	Overtime	198	—	500	500	500	— %
	Total	74,917	72,123	92,977	55,297	85,002	53.7 %
200	Benefits	29,182	27,952	29,674	29,674	27,816	(6.3)%
300	Operating Supplies						
31	Office & Operating Supplies	12,387	8,240	26,000	6,500	26,000	300.0 %
400	Professional Services & Charges						
41	Professional Services	11,175	7,581	15,000	7,000	15,000	114.3 %
43	Transportation & Training	—	—	300	300	300	— %
49	Miscellaneous	76	51	2,300	2,300	2,300	— %
	Total	11,251	7,632	17,600	9,600	17,600	83.3 %
Total Expenditures		$ 127,737	$ 115,947	$ 166,251	$ 101,071	$ 156,418	54.8 %

Vulnerable Youth Programs - 517

This youth program contracted 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.

This function was renamed to GRIT Force and returned to City Management for the 2019 budget.

517	Vulnerable Youth Programs	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 5,961	$ —	$ —	$ —	$ —	n/a
200	Benefits	1,667	—	—	—	—	n/a

517	Vulnerable Youth Programs	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	505	—	—	—	—	n/a
35	Small Tools & Equipment	627	—	—	—	—	n/a
	Total	1,132	—	—	—	—	n/a
400	Professional Services & Charges						
41	Professional Services	96,667	9,167	—	—	—	n/a
48	Repairs & Maintenance	2,652	—	—	—	—	n/a
	Total	99,319	9,167	—	—	—	n/a
Total Expenditures		$ 108,079	$ 9,167	$ —	$ —	$ —	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.

519	Community Recreation	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 134,973	$ 57,776	$ 58,986	$ 58,986	$ 60,397	2.4 %
13	Special Pay	2,525	669	1,663	1,663	1,676	0.8 %
14	Retirement/Termination Cashout	784	521	—	—	—	n/a
	Total	138,282	58,966	60,649	60,649	62,073	2.3 %
200	Benefits	44,654	38,699	28,325	28,325	28,042	(1.0)%
300	Operating Supplies						
31	Office & Operating Supplies	4,735	2,905	7,500	2,000	7,500	275.0 %
400	Professional Services & Charges						
41	Professional Services	20,204	15,685	25,000	3,000	25,000	733.3 %
49	Miscellaneous	—	—	300	300	300	— %
	Total	20,204	15,685	25,300	3,300	25,300	666.7 %
Total Expenditures		$ 207,875	$ 116,255	$ 121,774	$ 94,274	$ 122,915	30.4 %

Lions Pool - 521

This function includes indoor swimming pool facilities and programs for the community year-round.

Account 12 Overtime - Overtime is primarily due to staff shortages. Currently, the number of certified lifeguards is below the needed amount to operate the pools. Efforts are made every year to offer certified lifeguard training courses to train additional lifeguards.

LIONS POOL EXPENDITURE/REVENUE PROFILE

Lions Pool	2019 Actual	2020 Estimated Year-End	2021 Projected Budget
Attendance	58,156	27,250	59,000
Expenditures	$465,974	$414,032	$807,309
Revenue	$138,400	$47,568	$141,159
% Self Supporting	30.0%	12.0%	23.0%
Net Cost/Participant	$5.63	$12.71	$7.91

521	Lions Pool	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 276,340	$ 239,271	$ 518,770	$ 170,000	$ 534,201	214.2 %
12	Overtime	3,048	3,689	8,000	500	8,000	n/a
13	Special Pay	2,498	2,818	2,000	2,000	2,000	— %
	Total	281,886	245,778	528,770	172,500	544,201	215.5 %
200	Benefits	89,589	64,343	98,174	98,174	102,088	4.0 %
300	Operating Supplies						
31	Office & Operating Supplies	28,082	33,966	33,800	25,500	33,800	32.5 %
400	Professional Services & Charges						
41	Professional Services	7,529	3,498	—	—	—	n/a
42	Communications	2,472	2,453	3,074	3,074	3,074	— %
44	Taxes & Assessments	2,976	3,507	2,100	2,100	3,550	69.0 %
47	Public Utility Services	98,703	102,918	82,184	82,184	110,096	34.0 %
48	Repairs & Maintenance	11,392	9,015	10,000	30,000	10,000	(66.7)%
49	Miscellaneous	529	496	500	500	500	— %
	Total	123,601	121,887	97,858	117,858	127,220	7.9 %
Total Expenditures		$ 523,158	$ 465,974	$ 758,602	$ 414,032	$ 807,309	95.0 %

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

Franklin Pool	2019 Actual	2020 Estimated Year-End	2021 Projected Budget
Attendance	40,925	0	42,000
Expenditures	$332,508	$43,131	$109,646
Revenue	$101,630	$0	$111,250
% Self Supporting	31.0%	—%	36.0%
Net Cost/Participant	$5.64	$0.00	$4.72

522	Franklin Pool	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 175,163	$ 199,786	$ 25,610	$ —	$ —	n/a
12	Overtime	16	557	300	—	300	n/a
13	Special Pay	410	315	1,850	—	1,850	n/a
14	Retirement/Termination Cashout	657	2,354	—	—	—	n/a
	Total	176,246	203,012	27,760	—	2,150	n/a
200	Benefits	51,348	50,418	8,625	7,425	1,200	(83.8)%
300	Operating Supplies						
31	Office & Operating Supplies	39,073	32,176	32,200	3,692	32,200	772.2 %
34	Items Purchased for Resale	15,795	16,972	18,000	—	18,000	n/a
	Total	54,868	49,148	50,200	3,692	50,200	n/a
400	Professional Services & Charges						
42	Communications	44	80	1,157	35	1,157	n/a
43	Transportation & Training	148	—	200	200	200	— %
44	Taxes & Assessments	669	922	639	117	639	446.2 %
47	Public Utility Services	49,810	25,013	45,673	28,519	48,200	69.0 %
48	Repairs & Maintenance	4,894	3,766	4,000	3,121	4,000	28.2 %
49	Miscellaneous	654	149	1,900	22	1,900	n/a
	Total	56,219	29,930	53,569	32,014	56,096	75.2 %
Total Expenditures		$ 338,681	$ 332,508	$ 140,154	$ 43,131	$ 109,646	154.2 %

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.

523	Aquatics	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ —	$ —	$ 100,787	$ 100,787	$ 103,515	2.7 %
200	Benefits	—	—	38,281	38,281	38,980	1.8 %
400	Professional Services & Charges						
42	Communications	43	—	—	—	—	n/a
Total Expenditures		$ 43	$ —	$ 139,068	$ 139,068	$ 142,495	2.5 %

Senior Activities - 531

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

531	Senior Activities	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 1,114	$ 1,304	$ 2,000	$ 1,200	$ 2,000	66.7 %

Senior Classes - 532

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

532	Senior Classes	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 1,833	$ 1,341	$ 2,500	$ 1,200	$ 2,500	108.3 %
400	Professional Services & Charges						
41	Professional Services	31,541	23,768	25,000	15,000	25,000	66.7 %
Total Expenditures		$ 33,374	$ 25,109	$ 27,500	$ 16,200	$ 27,500	69.8 %

Harman Facility - 533

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

533	Harman Facility	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
44	Taxes & Assessments	$ 548	$ 902	$ 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.

534	Senior Day Care	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 34,463	$ 27,373	$ 42,234	$ 5,434	$ 41,059	655.6 %
200	Benefits	4,143	3,551	4,674	4,620	4,567	(1.1)%
300	Operating Supplies						
31	Office & Operating Supplies	6,336	5,118	6,700	1,141	6,700	487.2 %
400	Professional Services & Charges						
42	Communications	786	827	434	434	434	— %
49	Miscellaneous	—	20	200	—	200	n/a
	Total	786	847	634	434	634	46.1 %
Total Expenditures		$ 45,728	$ 36,889	$ 54,242	$ 11,629	$ 52,960	355.4 %

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.

535	Senior Foot Care	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 962	$ —	$ —	$ —	$ —	n/a
400	Professional Services & Charges						
41	Professional Services	19,680	—	—	—	—	n/a
Total Expenditures		$ 20,642	$ —	$ —	$ —	$ —	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.

537	Senior Tours	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 27,847	$ 30,998	$ 21,534	$ 21,534	$ 22,227	3.2 %
13	Special Pay	26	32	—	—	—	n/a
	Total	27,873	31,030	21,534	21,534	22,227	3.2 %
200	Benefits	16,919	18,072	15,942	15,942	16,132	1.2 %
300	Operating Supplies						
31	Office & Operating Supplies	4,924	1,886	5,500	2,750	5,500	100.0 %
400	Professional Services & Charges						
41	Professional Services	152,051	171,844	200,000	45,000	200,000	344.4 %
Total Expenditures		$ 201,767	$ 222,832	$ 242,976	$ 85,226	$ 243,859	186.1 %

Senior Programs Administration - 538

This function plans, directs, and administers senior programs to individuals who are 55 years of age or older.

538	Senior Programs Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 120,997	$ 142,289	$ 137,497	$ 137,497	$ 149,011	8.4 %
12	Overtime	80	—	—	—	—	n/a
13	Special Pay	19	110	750	750	750	— %
	Total	121,096	142,399	138,247	138,247	149,761	8.3 %
200	Benefits	54,257	57,941	56,861	56,861	59,710	5.0 %
300	Operating Supplies						
31	Office & Operating Supplies	14,422	16,572	18,500	12,500	18,500	48.0 %
34	Items Purchased for Resale	209	126	500	500	500	— %
	Total	14,631	16,698	19,000	13,000	19,000	46.2 %

538	Senior Programs Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	18,346	12,630	22,000	18,543	22,000	18.6 %
42	Communications	7,468	7,948	8,614	8,114	8,614	6.2 %
47	Public Utility Services	34,578	37,746	39,514	39,514	39,514	— %
48	Repairs & Maintenance	11,989	9,594	20,000	15,000	20,000	33.3 %
49	Miscellaneous	8,932	7,863	10,750	4,900	10,750	119.4 %
	Total	81,313	75,781	100,878	86,071	100,878	17.2 %
Total Expenditures		$ 271,297	$ 292,819	$ 314,986	$ 294,179	$ 329,349	12.0 %

Park Maintenance - 541

This function provides administration and overall maintenance for the City parks and the park facilities.

Account 12 Overtime - This line item is used to pay staff for necessary repairs to the parks after hours or on weekends. It is also used for snow removal in the parks, on the pathways and in parking lots.

Account 31 Office and Operating Supplies - This line item covers all operational supplies for park maintenance including fertilizers, herbicides, lumber, paint, irrigation, restrooms, etc. A large portion of this line item is spent on supplies to make repairs due to vandalism. Additionally, this account is utilized for irrigation repairs due to normal wear and tear.

541	Park Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 565,338	$ 613,013	$ 620,742	$ 640,742	$ 652,720	1.9 %
12	Overtime	2,629	3,563	4,000	1,500	4,000	166.7 %
13	Special Pay	4,219	3,953	11,516	4,516	11,570	156.2 %
14	Retirement/Termination Cashout	2,103	1,778	3,500	3,500	3,500	— %
	Total	574,289	622,307	639,758	650,258	671,790	3.3 %
200	Benefits	255,628	285,046	292,063	290,563	305,810	5.2 %
300	Operating Supplies						
31	Office & Operating Supplies	96,945	138,032	142,074	157,800	135,800	(13.9)%
32	Fuel	52,691	51,583	50,000	50,000	50,000	— %
35	Small Tools & Equipment	1,936	2,456	2,500	2,500	2,500	— %
	Total	151,572	192,071	194,574	210,300	188,300	(10.5)%
400	Professional Services & Charges						
41	Professional Services	9,267	10,884	8,000	8,000	8,000	— %
42	Communications	5,574	5,850	3,800	3,800	3,800	— %
44	Taxes & Assessments	2,142	3,496	3,200	3,200	3,200	— %
47	Public Utility Services	482,477	431,900	387,343	387,343	387,343	— %
48	Repairs & Maintenance	177,990	194,941	182,823	275,823	182,823	(33.7)%
49	Miscellaneous	1,108	242	900	900	900	— %
	Total	678,558	647,313	586,066	679,066	586,066	(13.7)%

541	Park Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
600	Capital Outlay						
64	Machinery & Equipment	—	—	14,000	14,000	—	(100.0)%
	Vehicle Replacement	35,000	90,000	90,000	90,000	90,000	— %
Total Expenditures		$ 1,695,047	$ 1,836,737	$ 1,816,461	$ 1,934,187	$ 1,841,966	(4.8)%

Ball Field Maintenance - 542

This function reports the wages/benefits for approximately ten temporary employee(s) whose responsibility is to maintain the various ballfields. In addition, there is budget for some maintenance supplies.

542	Ball Field Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 111,842	$ 97,116	$ 144,397	$ 86,211	$ 137,934	60.0 %
12	Overtime	1,800	906	3,500	3,500	3,500	— %
13	Special Pay	50	—	—	—	—	n/a
	Total	113,692	98,022	147,897	89,711	141,434	57.7 %
200	Benefits	31,920	31,374	57,188	57,188	49,315	(13.8)%
300	Operating Supplies						
31	Office & Operating Supplies	24,214	30,775	35,500	49,500	35,500	(28.3)%
400	Professional Services & Charges						
42	Communications	1,800	1,890	1,678	1,678	1,678	— %
49	Miscellaneous	225	455	—	—	—	n/a
	Total	2,025	2,345	1,678	1,678	1,678	— %
Total Expenditures		$ 171,851	$ 162,516	$ 242,263	$ 198,077	$ 227,927	15.1 %

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.

543	Parks Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 177,910	$ 184,592	$ 187,221	$ 187,221	$ 192,533	2.8 %
14	Retirement/Termination Cashout	—	1,629	—	—	—	n/a
	Total	177,910	186,221	187,221	187,221	192,533	2.8 %
200	Benefits	56,434	63,268	64,654	64,654	66,149	2.3 %
300	Operating Supplies						
31	Office & Operating Supplies	1,314	1,551	2,000	3,500	2,000	(42.9)%

543	Parks Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	199,909	212,486	252,067	425,655	422,507	(0.7)%
42	Communications	20,166	19,917	20,604	29,604	20,604	(30.4)%
43	Transportation & Training	—	985	500	500	500	— %
45	Rentals & Leases	59,885	61,682	62,639	62,639	67,795	8.2 %
49	Miscellaneous	63,418	65,503	127,821	129,821	73,062	(43.7)%
	Total	343,378	360,573	463,631	648,219	584,468	(9.8)%
	Transfers Out	127,000	137,000	139,000	139,000	154,000	10.8 %
Total Expenditures		$ 706,036	$ 748,613	$ 856,506	$ 1,042,594	$ 999,150	(4.2)%

Parks Maintenance Administration - 547

Budgeted here are the power expenses associated with the soccer fields at 40th Avenue and Powerhouse.

547	Parks Maintenance Admin	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
47	Public Utility Services	$ 600	$ 991	$ 705	$ 705	$ 1,000	41.8 %

Revenue

Revenues consist of Property and Criminal Justice taxes, state and federal grants, program fees & classes, facility & item rentals, donations, the transfer from General Fund for 3.5% of the Utility taxes levied and items for resale.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 35,384	$ 283,427	$ 666,337	$ 666,337	$ 598,264	(10.2)%
31	Taxes	2,505,558	2,560,000	2,826,147	2,909,261	2,752,528	(5.4)%
33	Intergovernmental	100,490	85,755	69,330	52,850	69,330	31.2 %
34	Charges for Goods & Services	884,870	807,068	975,250	223,594	955,250	327.2 %
36	Miscellaneous Revenues	168,928	155,643	161,074	48,922	140,800	187.8 %
	Transfers In	1,519,940	1,723,415	1,519,940	1,519,940	1,877,925	23.6 %
Total		$ 5,215,170	$ 5,615,308	$ 6,218,078	$ 5,420,904	$ 6,394,097	18.0 %

PARKS & RECREATION CAPITAL - 331

Director of Public Works — *Scott Schafer*
Parks & Recreation Manager — *Ken Wilkinson*

DEFINITION
The purpose of Fund 331 Capital Improvements is the acquisition of property and equipment and development and/or rehabilitation of parks and facilities.

There were a number of major capital projects completed in 2020:

- Renovation of the Chesterley Park soccer field #3 irrigation system.
- Installation of a new playground and picnic shelter at Martin Luther King Jr. Park at Lions Park - funded almost entirely by Rotary donations.
- Replace roof on the mausoleum at Tahoma Cemetery.
- Completed Master Plans for renovation and modernization of Lions & Franklin Pools.
- Constructed pavilion at Randall Park South – dog park – funded 75% through donations.
- Replaced HVAC unit at Fisher Park Golf Course starter house.
- Fence and gate renovation at Kiwanis Park/Gateway Sports Complex.

These projects are funded through donations, grants and Park Capital funds. In addition to the capital projects listed above, as donations 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

		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function							
543	Parks Administration	$ 62,593	$ 90,504	$ 278,493	$ 144,274	$ 88,636	(38.6)%
545	Parks Maintenance	4,724,195	3,638,376	—	—	—	n/a
546	Henry Beauchamp Comm Center	17,138	—	1,000,000	1,000,000	—	(100.0)%
549	YPAL	1,128	24,064	68,955	68,955	—	(100.0)%
826	Aquatic Center YMCA	12,825	—	—	—	—	n/a
878	Soccer Complex Debt Service	4,437,653	—	—	—	—	n/a
Total		9,255,532	3,752,944	1,347,448	1,213,229	88,636	(92.7)%

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Revenues by Element						
31 Taxes	—	—	21,078	21,078	31,005	47.1 %
33 Intergovernmental	115,947	—	1,000,000	1,000,000	—	(100.0)%
36 Miscellaneous Revenues	299,987	126,423	234,537	121,397	—	(100.0)%
39 Other Financing Sources	12,450,000	—	—	—	—	n/a
Total	12,865,934	126,423	1,255,615	1,142,475	31,005	(97.3)%
Fund Balance						
Beginning Balance	411,326	4,021,729	395,207	395,207	324,452	(17.9)%
Revenues less Expenditures	3,610,402	(3,626,521)	(91,833)	(70,754)	(57,631)	(18.5)%
Ending Balance	$ 4,021,728	$ 395,208	$ 303,374	$ 324,453	$ 266,821	(17.8)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	$ 4,761	$ —	$ —	$ —	$ —	n/a
400 Professional Services & Charges	23,383	—	1,022,878	1,022,878	57,631	(94.4)%
600 Capital Projects	4,776,909	3,752,945	324,570	190,351	31,005	(83.7)%
800 Debt Service - Interest	12,825	—	—	—	—	n/a
Transfers	4,437,653	—	—	—	—	n/a
Total Expenditures	$ 9,255,531	$ 3,752,945	$ 1,347,448	$ 1,213,229	$ 88,636	(92.7)%

EXPLANATORY NARRATIVE

Parks Administration - 543

The purpose of this function is to identify and record capital expenses that are not related to either HBCC or YPAL.

543 Parks Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies						
35 Small Tools & Equipment	$ 4,761	$ —	$ —	$ —	$ —	n/a
400 Professional Services & Charges						
41 Professional Services	22,005	—	22,878	22,878	57,631	151.9 %
600 Capital Outlay						
63 Impr Other Than Buildings	35,827	71,153	255,615	121,396	31,005	(74.5)%
64 Machinery & Equipment	—	19,351	—	—	—	n/a
Total	35,827	90,504	255,615	121,396	31,005	(74.5)%
Total Expenditures	$ 62,593	$ 90,504	$ 278,493	$ 144,274	$ 88,636	(38.6)%

Parks Maintenance - 545
This account is used for capital projects not associated with either YPAL or the Henry Beauchamp Community Center.

Planned capital projects that would be funded from REET 1 for the upcoming year are shown in the following chart.

2021 PLANNED PROJECTS

Description	Projected Cost
Franklin Tennis Court Renovation	$ 20,000
Gardner Park Parking Area	50,000
Franklin Pool Waterslide	250,000
Lions Pool Dehumidification System	150,000
Total	$ 470,000

Funding slated to be spent on the above projects is fluid - if an emergency repair occurs, projects may be moved to other years in order to stay within budget.

545	Parks Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
600	Capital Outlay						
65	Construction Projects	$ 4,724,195	$ 3,638,376	$ —	$ —	$ —	n/a

Henry Beauchamp Community Center - 546
This function is used 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.

SIED funding in the amount of $1.0 million was received from Yakima County for the Aquatic Center in 2020. It was determined by management that it was appropriate to deposit those funds to Parks Capital and disburse them as a pass-through payment.

546	Henry Beauchamp Comm Center	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 1,378	$ —	$ —	$ —	$ —	n/a
49	Miscellaneous	—	—	1,000,000	1,000,000	—	(100.0)%
	Total	1,378	—	1,000,000	1,000,000	—	(100.0)%
600	Capital Outlay						
63	Impr Other Than Buildings	15,759	—	—	—	—	n/a
Total Expenditures		$ 17,137	$ —	$ 1,000,000	$ 1,000,000	$ —	(100.0)%

Yakima Police Athletic League (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.

	549 Yakima Police Athletic League	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
600	Capital Outlay						
65	Construction Projects	$ 1,128	$ 24,064	$ 68,955	$ 68,955	$ —	(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.

	826 Aquatic Center YMCA	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est 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.

	545 Soccer Complex Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Transfers	$ 4,437,653	$ —	$ —	$ —	$ —	n/a

Revenue

Revenues consist of a State grant for Randall Park improvements, contributions and interfund distributions, along with bond proceeds in 2018. $1.0 million in SIED funding was received from Yakima County for the Aquatic Center in 2020. It was determined by management that it was appropriate to deposit those funds to Parks Capital and disburse them as a pass-through payment.

	Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 411,326	$ 4,021,729	$ 395,207	$ 395,207	$ 324,452	(17.9)%
31	Taxes	—	—	21,078	21,078	31,005	47.1 %
33	Intergovernmental	115,947	—	1,000,000	1,000,000	—	(100.0)%
36	Miscellaneous Revenues	299,987	126,423	234,537	121,397	—	(100.0)%
39	Other Financing Sources	12,450,000	—	—	—	—	n/a
Total		$ 13,277,260	$ 4,148,152	$ 1,650,822	$ 1,537,682	$ 355,457	(76.9)%

CEMETERY - 144

Director of Public Works — *Scott Schafer*
Parks & Recreation Manager — *Ken Wilkinson*

DEFINITION

This fund provides burial facilities and services and maintains the grounds of Tahoma Cemetery. Because interest earnings have not been adequate to support cemetery operations, the Cemetery Fund is supplemented by the Parks and Recreation Fund.

Function(s): 518.

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Yearly Number of Burials	92	96	75	80
Number of Acres to be Maintained	55	55	55	55

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 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

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
518 Cemetery	$ 267,588	$ 302,909	$ 329,238	$ 325,367	$ 327,523	0.7 %
Revenues by Element						
34 Charges for Goods & Services	185,585	184,478	173,500	173,500	173,500	— %
36 Miscellaneous Revenues	79	140	1,500	1,500	—	(100.0)%
Transfers In	139,000	149,000	151,000	151,000	166,000	9.9 %
Total	324,664	333,618	326,000	326,000	339,500	4.1 %
Fund Balance						
Beginning Balance	61,431	118,508	149,216	149,216	149,850	0.4 %
Revenues less Expenditures	57,076	30,709	(3,238)	633	11,977	n/a
Ending Balance	$ 118,507	$ 149,217	$ 145,978	$ 149,849	$ 161,827	8.0 %

[1] Cemetery (144) funds .60 FTE's in Public Works (560).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 128,514	$ 145,684	$ 153,497	$ 150,437	$ 157,501	4.7 %
200 Personnel Benefits	58,489	64,949	65,888	65,888	66,991	1.7 %
Sub-Total Salaries & Benefits	187,003	210,633	219,385	216,325	224,492	3.8 %
300 Operating Supplies	22,983	25,947	31,000	31,000	31,000	— %
400 Professional Services & Charges	57,602	66,329	78,853	78,041	72,032	(7.7)%
Total Expenditures	$ 267,588	$ 302,909	$ 329,238	$ 325,366	$ 327,524	0.7 %

EXPLANATORY NARRATIVE

Cemetery - 518

This function provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

Account 12 Overtime - Overtime is primarily due to the staff working on the Memorial Day holiday and performing Saturday burials, which are charged to the customer at a higher rate.

Account 34 Items Purchased for Resale - This account pays for grave liners.

Account 41 Professional Services - Funds are budgeted in this line item is for fire alarm monitoring and for the removal of rodents at the cemetery. In addition, this line item provides for printed materials, brochures for potential customers and for advertising in the newspaper.

518 Cemetery	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 125,414	$ 141,806	$ 148,437	$ 148,437	$ 152,441	2.7 %
12 Overtime	2,778	3,560	3,460	1,500	3,460	130.7 %
13 Special Pay	322	318	1,600	500	1,600	220.0 %
Total	128,514	145,684	153,497	150,437	157,501	4.7 %
200 Benefits	58,489	64,949	65,888	65,888	66,991	1.7 %
300 Operating Supplies						
31 Office & Operating Supplies	11,650	7,759	17,000	17,000	17,000	— %
32 Fuel	2,879	2,419	3,500	3,500	3,500	— %
34 Items Purchased for Resale	7,408	14,516	9,000	9,000	9,000	— %
35 Small Tools & Equipment	1,046	1,253	1,500	1,500	1,500	— %
Total	22,983	25,947	31,000	31,000	31,000	— %
400 Professional Services & Charges						
41 Professional Services	29,783	27,973	34,712	34,712	27,177	(21.7)%
42 Communications	1,954	1,891	1,694	1,694	2,245	32.5 %
44 Taxes & Assessments	1,955	1,858	3,000	3,000	2,800	(6.7)%
47 Public Utility Services	12,372	17,602	18,491	18,491	19,048	3.0 %
48 Repairs & Maintenance	5,415	10,689	12,786	12,786	12,786	— %
49 Miscellaneous	6,123	6,317	8,170	7,358	7,976	8.4 %
Total	57,602	66,330	78,853	78,041	72,032	(7.7)%
Total Expenditures	$ 267,588	$ 302,910	$ 329,238	$ 325,366	$ 327,524	0.7 %

Revenue

Revenues consist mainly of lot and niche sales, burial fees, grave liners, monument setting fees, interest from investments and an operating subsidy transferred in from the Parks and Recreation operating fund.

	Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 61,431	$ 118,508	$ 149,216	$ 149,216	$ 149,850	0.4 %
34	Charges for Goods & Services	185,585	184,478	173,500	173,500	173,500	— %
36	Miscellaneous Revenues	79	140	1,500	1,500	—	(100.0)%
	Transfers In	139,000	149,000	151,000	151,000	166,000	9.9 %
Total		$ 386,095	$ 452,126	$ 475,216	$ 475,216	$ 489,350	3.0 %

Cemetery Trust Fund 610 - See Finance and Budget Narratives.

STREETS & TRAFFIC - 141

GENERAL GOVERNMENT

Director of Public Works	*Scott Schafer*
Streets & Traffic Operations Manager	*Joe Rosenlund*

DEFINITION

The Street Operations Division is responsible for street surface preservation, maintenance, repairs, sweeping, sidewalk repairs, arterial weed control, snow and ice control, and other seasonal service programs dedicated to the health, safety and welfare of our citizens. Street operations staff maintains nearly 400 miles of public streets and 44 miles of alleys under the authority of the City. The Street and Traffic Operations Division takes a great deal of pride in preserving and maintaining Yakima's $500 million investment for this community's transportation system. The Division strives to be good stewards of the funds allocated every year to provide safe streets for motorists, pedestrians and bicyclists.

Maintenance of the street and related infrastructure is the primary function of the Street Operations Division. Activities include regular or planned maintenance work, emergency maintenance and special maintenance projects in response to citizen requests, and Council directives. Anticipating and planning for the necessary materials by each work group is critical to timely, efficient and cost-effective maintenance work. Response to snow and ice removal is an obvious example of the need for timely preparation of materials and equipment.

The City of Yakima uses three different materials for the winter maintenance program, a liquid deicer, bulk rock salt and traction material. The amount of these materials can vary widely depending on winter weather conditions.

The city, at times, also utilizes private contract services for plowing residential streets and assisting in snow removal when needed. Snow removal programs are initiated by the Streets division when specific snow depths are reached and weather forecasts indicate that temperatures will be remaining below freezing. Crews apply liquid deicing chemicals in a proactive mode to minimize predicted ice conditions and use granular deicing compound on snow-covered roads to reduce snow compaction and ice creation.

An improving financial condition has allowed a more proactive approach to pavement maintenance. For the first time in ten years the Street Division has been able to chip seal at least ten miles of local streets. Material costs had been relatively stable over the past year but chip rock will nearly double in price next year. The 2020 projected budget will allow for more paving, chip sealing and crack filling to be done with staffing and weather being the limiting factors.

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 premade 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, 444, 449, 879 & 883.

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Street Maintenance				
Road Miles Crack Filled	7	5	5	5
Centerline Miles Paved	1.0	0.5	0.5	1.2
Miles of Dirt Streets and Alleys Graded / Graveled	—	40	40	36
Street Cleaning				
Maintenance Miles of Paved Streets	1,000	1,000	1,000	1,000
Sweeper Material (Tons)	850	1,000	1,200	1,400
Public Area Lighting				
City High Pressure Sodium Street Lights in Service [1]	2,248	977	—	—
LED Streetlights in Service [2]	2,442	3,632	4,660	4,670

[1] Citywide replacement of High Pressure Sodium lights to LED lights was begun in 2017. As High Pressure Sodium streetlights fail, they are being replaced with LED street lights.

[2] Inventory has not been updated for annexations, new developments or construction projects.

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Traffic Control				
Traffic Signs Under Maintenance				
Warning	1,970	1,980	1,995	2,010
Regulatory	10,700	10,750	10,770	10,800
Other	14,000	14,012	14,016	14,016
Total Traffic Signs Under Maintenance	26,670	26,742	26,781	26,826
Traffic Pavement Markings to be Maintained (in gallons)	4,740	4,740	4,635	4,850
Traffic Signals	112	114	114	116
Solar-Powered School Flashers Units	60	62	62	64
School Pedestrian Signals	6	6	6	6
Flashing Beacons	10	14	18	20
Traffic Engineering				
Update Traffic Counts on Arterial Streets (in segments)[3]	—	—	14	12
Corrective or Citizen Request Work Orders Generated	40	53	60	65

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1261	Street and Traffic Operations Manager	1.00	1.00	1.00	1.00
4222	Traffic Systems Technician I[4]	1.00	1.00	—	—
4223	Traffic Systems Technician II[3]	2.00	2.00	3.00	3.00
4224	Senior Traffic Systems Technician	1.00	1.00	1.00	1.00
4635	Traffic Signal System Analyst[5]	1.00	—	—	—
8662	Traffic Signs & Markings Specialist I[3]	1.00	—	—	—
8663	Traffic Signs & Markings Specialist II[3]	1.00	2.00	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[4]	2.00	4.00	4.00	4.00
8715	Street Operations Lead	1.00	1.00	1.00	1.00
11103	Supervising Traffic Engineer[4]	—	1.00	1.00	—

[3] Arterial counts conducted annually by Yakima Valley Conference of Governments.

[4] 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.

[5] A Traffic Signal Analyst was deleted and two Street Maintenance Crew Leaders and one Supervising Traffic Engineer were added in 2019 in a reorganization. The Supervising Traffic Engineer was moved from Streets (141) to Engineering (700) mid-year 2020 due to a reorganization.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
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	33.00	33.00	32.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
411 Pedestrian / Bike Maintenance	$ 91,216	$ 140,003	$ 25,000	$ 51,000	$ 25,000	(51.0)%
412 Snow & Ice Control	294,626	670,657	313,335	313,335	313,335	— %
413 Roadway Maintenance	2,011,413	1,980,342	2,652,211	2,685,211	2,698,847	0.5 %
414 Drainage Maintenance	33,518	37,745	—	—	—	n/a
416 Street Cleaning	429,244	473,021	520,040	514,040	502,307	(2.3)%
417 Roadside Maintenance	87,781	78,746	10,000	10,000	11,000	10.0 %
419 Streets Administration	133,258	137,908	138,630	118,630	141,832	19.6 %
421 Streets Management	72,672	73,375	76,518	76,518	78,511	2.6 %
423 General Services	267,071	269,780	271,444	137,634	163,784	19.0 %
432 Lighting / LED Debt Service	1,781,872	399,529	3,072,451	2,235,073	519,250	(76.8)%
434 Traffic Control	1,185,272	1,078,854	1,146,152	1,233,452	1,264,559	2.5 %
439 Traffic Administration	2,338	5,482	4,800	4,800	4,800	— %
441 Traffic Management	70,088	72,549	74,593	74,593	76,587	2.7 %
444 Traffic Planning	7,677	17,413	149,915	46,915	21,500	(54.2)%
449 Traffic Engineering Administration	197,806	200,762	239,278	525,446	531,153	1.1 %
Total	6,665,852	5,636,166	8,694,367	8,026,647	6,352,465	(20.9)%
Revenues by Element						
31 Taxes	3,634,020	3,121,325	4,016,314	4,196,314	4,392,125	4.7 %
33 Intergovernmental	1,917,190	1,517,473	1,513,000	1,371,575	1,408,000	2.7 %
34 Charges for Goods & Services	562,379	652,852	676,636	505,000	505,000	— %
36 Miscellaneous Revenues	28,413	8,349	15,500	70,561	8,000	(88.7)%
39 Other Financing Sources	207	45,059	2,440,000	1,884,128	40,000	(97.9)%
Transfers In	144,000	—	—	—	—	n/a
Total	6,286,209	5,345,058	8,661,450	8,027,578	6,353,125	(20.9)%
Fund Balance						
Beginning Balance	849,894	470,252	179,146	179,146	180,077	0.5 %
Revenues less Expenditures	(379,643)	(291,108)	(32,917)	931	660	(29.1)%
Ending Balance	$ 470,251	$ 179,144	$ 146,229	$ 180,077	$ 180,737	0.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 1,898,170	$ 1,988,169	$ 2,300,071	$ 2,133,343	$ 2,238,080	4.9 %
200 Personnel Benefits	851,711	901,670	975,928	963,655	946,284	(1.8)%
Sub-Total Salaries & Benefits	2,749,881	2,889,839	3,275,999	3,096,998	3,184,364	2.8 %
300 Operating Supplies	581,136	571,267	592,100	787,400	684,600	(13.1)%
400 Professional Services & Charges	1,453,361	1,668,529	4,143,206	3,628,563	1,882,921	(48.1)%
700 Debt Service - Principal	57,750	79,041	233,254	82,993	147,143	77.3 %
800 Debt Service - Interest	35,911	32,491	89,809	70,692	93,437	32.2 %
Transfers	1,787,814	395,000	360,000	360,000	360,000	— %
Total Expenditures	$ 6,665,853	$ 5,636,167	$ 8,694,368	$ 8,026,646	$ 6,352,465	(20.9)%

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 of 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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 31,752	$ 69,843	$ —	$ —	$ —	n/a
12 Overtime	475	3,829	—	—	—	n/a
13 Special Pay	1,529	4,074	—	—	—	n/a
14 Retirement/Termination Cashout	65	33	—	—	—	n/a
Total	33,821	77,779	—	—	—	n/a
200 Benefits	16,462	34,993	—	—	—	n/a
300 Operating Supplies						
31 Office & Operating Supplies	2,310	24,413	5,000	5,000	5,000	— %
400 Professional Services & Charges						
41 Professional Services	38,622	2,819	20,000	46,000	20,000	(56.5)%
Total Expenditures	$ 91,215	$ 140,004	$ 25,000	$ 51,000	$ 25,000	(51.0)%

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 manner 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 since 2009 reduced our ability to provide continuous coverage for many storm events. The situation has improved in the last year but the division is still short of personnel to provide 24/7 coverage for multiple day events.

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.

The 2019/2020 winter season saw below average snowfall and icing conditions. The prediction for the 2020/2021 winter season is colder and wetter than average weather, but we are headed into the season with a nearly full budget to cover events before year's end. We expect to see significant snow events in the January and February that will strain our resources. 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 deicing material costs have risen slightly this year. Expenditures vary greatly year-to-year, as they are based on weather conditions.

Account 41 Professional Services - These funds pay for private contractors hired to augment city crews during large storm events. This line item varies greatly each year, as it is based on weather conditions. When there is a major snow event additional expenses are paid from operating reserves.

412	Snow and Ice Control	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 105,840	$ 103,616	$ —	$ —	$ —	n/a
12	Overtime	1,585	5,419	—	—	—	n/a
13	Special Pay	5,101	4,960	—	—	—	n/a
14	Retirement/Termination Cashout	216	16	—	—	—	n/a
	Total	112,742	114,011	—	—	—	n/a
200	Benefits	54,873	56,359	—	—	—	n/a
300	Operating Supplies						
31	Office & Operating Supplies	100,285	241,013	160,000	160,000	160,000	— %
400	Professional Services & Charges						
41	Professional Services	23,235	252,650	150,000	150,000	150,000	— %
48	Repairs & Maintenance	3,491	6,624	3,335	3,335	3,335	— %
	Total	26,726	259,274	153,335	153,335	153,335	— %
Total Expenditures		$ 294,626	$ 670,657	$ 313,335	$ 313,335	$ 313,335	— %

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 was sweeping and traffic markings when required. The program had been averaging over 20 miles of road when first established. In 2018 only 4 miles of roadway was chip sealed. The 2019 program was omitted due to cost overruns for snow and ice control. 2020 saw 10 miles of residential streets chip sealed and 17 miles of roadway are planned for 2021.

Account 12 Overtime - Overtime costs vary year-to-year and are heavily determined by call-outs from the Police and Fire Departments along with personnel allocations towards snow and ice removal.

Account 13 Special Pay - The areas that require special pay frequently are standby pay for winter storms and weekend emergency call-outs.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as hiring specialty contractors. This also includes the interfund charge for insurance (i.e. Risk Management).

	413 Roadway Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 726,158	$ 696,120	$ 1,079,435	$ 1,029,436	$ 1,118,373	8.6 %
12	Overtime	11,091	40,491	62,000	62,000	62,000	— %
13	Special Pay	35,686	33,297	67,200	67,200	67,200	— %
14	Retirement/Termination Cashout	2,874	1,357	4,550	4,550	4,550	— %
	Total	775,809	771,265	1,213,185	1,163,186	1,252,123	7.6 %
200	Benefits	384,113	379,959	552,575	552,575	560,274	1.4 %
300	Operating Supplies						
31	Office & Operating Supplies	80,804	(4,732)	100,000	176,000	100,000	(43.2)%
32	Fuel	82,233	86,684	77,000	77,000	77,000	— %
35	Small Tools & Equipment	11,430	10,567	8,500	8,500	8,500	— %
	Total	174,467	92,519	185,500	261,500	185,500	(29.1)%
400	Professional Services & Charges						
41	Professional Services	439	3,711	3,000	10,000	3,000	(70.0)%
42	Communications	5,917	6,424	5,500	5,500	5,500	— %
43	Transportation & Training	950	397	2,000	2,000	2,000	— %
45	Rentals & Leases	5,016	10,678	28,000	28,000	28,000	— %
48	Repairs & Maintenance	309,704	362,588	308,450	308,450	308,450	— %
49	Miscellaneous	4,998	2,800	4,000	4,000	4,000	— %
	Total	327,024	386,598	350,950	357,950	350,950	(2.0)%
	Vehicle Replacement	350,000	350,000	350,000	350,000	350,000	— %
Total Expenditures		$ 2,011,413	$ 1,980,341	$ 2,652,210	$ 2,685,211	$ 2,698,847	0.5 %

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.

	414 Drainage Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 21,166	$ 23,325	$ —	$ —	$ —	n/a
12	Overtime	317	1,216	—	—	—	n/a
13	Special Pay	1,018	1,078	—	—	—	n/a
14	Retirement/Termination Cashout	43	7	—	—	—	n/a
	Total	22,544	25,626	—	—	—	n/a

414	Drainage Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	10,974	12,119	—	—	—	n/a
Total Expenditures		$ 33,518	$ 37,745	$ —	$ —	$ —	n/a

Street Cleaning - 416

This street cleaning program contributes significantly to keeping storm drains clear and limiting pollutant run-off to rivers and streams. The Central Business District is swept at least weekly. The remaining areas of the city are swept on an area by area rotation. Additional sweeping is done after snowstorms to pick up traction material spread during the storm and for fall leaf pickup. 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.

Street cleaning services have increased over previous years in part because of the reduction in pavement maintenance has allowed more time for this activity. An improved budget outlook for street maintenance will return sweeping to more historical levels although tonnage will increase due to the expanded chip seal program. Street cleaning services have increased over previous years in part because of the reduction in pavement maintenance has allowed more time for this activity. An improved budget outlook for street maintenance will return sweeping to more historical levels although tonnage will increase due to the expanded chip seal program. Street cleaning services have increased over previous years in part because of the reduction in pavement maintenance has allowed more time for this activity. An improved budget outlook for street maintenance will return sweeping to more historical levels although tonnage will increase due to the expanded chip seal program.

Account 12 Overtime - Overtime is primarily due to personnel allocations towards snow and ice removal and for street sweeping after parades.

Account 13 Special Pay - The areas that require special pay frequently are standby pay for winter storms and weekend emergency call-outs.

416	Street Cleaning	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 105,840	$ 147,282	$ 147,059	$ 141,060	$ 135,177	(4.2)%
12	Overtime	1,585	6,028	7,250	7,250	7,250	— %
13	Special Pay	5,098	5,629	7,000	7,000	7,000	— %
14	Retirement/Termination Cashout	216	33	1,500	1,500	1,500	— %
	Total	112,739	158,972	162,809	156,810	150,927	(3.8)%
200	Benefits	54,872	79,712	74,031	74,031	68,180	(7.9)%
300	Operating Supplies						
31	Office & Operating Supplies	223	208	200	200	200	— %
32	Fuel	24,419	27,500	30,000	30,000	30,000	— %
	Total	24,642	27,708	30,200	30,200	30,200	— %
400	Professional Services & Charges						
47	Public Utility Services	52,722	58,909	60,000	60,000	60,000	— %
48	Repairs & Maintenance	184,269	147,720	193,000	193,000	193,000	— %
	Total	236,991	206,629	253,000	253,000	253,000	— %
Total Expenditures		$ 429,244	$ 473,021	$ 520,040	$ 514,041	$ 502,307	(2.3)%

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 preemergent 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.

417	Roadside Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 52,921	$ 41,435	$ —	$ —	$ —	n/a
12	Overtime	792	2,446	—	—	—	n/a
13	Special Pay	2,549	2,131	—	—	—	n/a
14	Retirement/Termination Cashout	108	10	—	—	1,000	n/a
	Total	56,370	46,022	—	—	1,000	n/a
200	Benefits	27,439	22,940	—	—	—	n/a
300	Operating Supplies						
31	Office & Operating Supplies	3,972	9,785	10,000	10,000	10,000	— %
Total Expenditures		$ 87,781	$ 78,747	$ 10,000	$ 10,000	$ 11,000	10.0 %

Streets Administration - 419

This function covers the supervisory and office expenses for Street Operations.

419	Streets Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 90,707	$ 95,379	$ 97,622	$ 77,622	$ 100,181	29.1 %
200	Benefits	36,239	33,950	34,508	34,508	35,151	1.9 %
300	Operating Supplies						
31	Office & Operating Supplies	5,196	7,519	4,500	4,500	4,500	— %
35	Small Tools & Equipment	375	375	1,200	1,200	1,200	— %
	Total	5,571	7,894	5,700	5,700	5,700	— %
400	Professional Services & Charges						
42	Communications	697	641	600	600	600	— %
44	Taxes & Assessments	44	44	200	200	200	— %
	Total	741	685	800	800	800	— %
Total Expenditures		$ 133,258	$ 137,908	$ 138,630	$ 118,630	$ 141,832	19.6 %

Streets Management - 421

This function is used for management services for Street Operations. Half of the Street and Traffic Operations Manager expenses are shared with Traffic Engineering/Traffic Operations.

421	Streets Management	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 55,750	$ 55,787	$ 57,356	$ 57,356	$ 58,881	2.7 %
200	Benefits	16,163	16,762	17,237	17,237	17,705	2.7 %
400	Professional Services & Charges						
42	Communications	5	162	100	100	100	— %
49	Miscellaneous	754	664	1,825	1,825	1,825	— %
	Total	759	826	1,925	1,925	1,925	— %
Total Expenditures		$ 72,672	$ 73,375	$ 76,518	$ 76,518	$ 78,511	2.6 %

General Services - 423

This function includes the Interfund Insurance charges and Public Works Administration charges.

423	General Services	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 194,401	$ 199,261	$ 236,722	$ 127,459	$ 153,474	20.4 %
47	Public Utility Services	179	293	175	175	310	77.1 %
49	Miscellaneous	24,491	25,226	24,547	—	—	n/a
	Total	219,071	224,780	261,444	127,634	153,784	20.5 %
	Transfers Out	48,000	45,000	10,000	10,000	10,000	— %
Total Expenditures		$ 267,071	$ 269,780	$ 271,444	$ 137,634	$ 163,784	19.0 %

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 embarked on a project to replace all High Pressure Sodium streetlights with LED streetlights. This project was completed in May of 2020. The LED installations will reduce the annual utility bill for street lighting by over 50% compared to the time the upgrade was initiated and result in minimal maintenance needs over the first 15 years of the new fixtures lives. There are still a few florescent lights in the system that will be upgraded when they fail.

The future focus of the program will be on installation of new lights in underserved areas. All future streetlights added to the system will be LED.

432	Lighting / LED Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 28,131	$ 28,632	$ 29,615	$ 29,615	$ 15,287	(48.4)%
12	Overtime	587	163	750	750	750	— %
13	Special Pay	1,055	1,013	1,000	1,000	1,000	— %
14	Retirement/Termination Cashout	164	—	—	—	—	n/a
	Total	29,937	29,808	31,365	31,365	17,037	(45.7)%

432	Lighting / LED Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	12,496	12,954	13,023	13,023	6,634	(49.1)%
300	Operating Supplies						
31	Office & Operating Supplies	10	5,596	5,000	37,000	5,000	(86.5)%
400	Professional Services & Charges						
47	Public Utility Services	255,616	237,270	200,000	200,000	225,000	12.5 %
48	Repairs & Maintenance	338	2,370	2,500,000	1,800,000	25,000	(98.6)%
	Total	255,954	239,640	2,700,000	2,000,000	250,000	(87.5)%
800	Debt Service - LED Lighting	93,660	111,532	323,063	153,685	240,579	56.5 %
	Transfers Out	1,389,814	—	—	—	—	n/a
Total Expenditures		$ 1,781,871	$ 399,530	$ 3,072,451	$ 2,235,073	$ 519,250	(76.8)%

Traffic Control - 434

Maintenance and operation of the City's traffic signal system, signs and marking inventory have been conducted at a reduced level due to on-going budget limitations. Infusion of REET funding for much needed upgrades and materials will see marked improvement in maintenance levels in 2020. Aging traffic signal equipment has been putting a strain on maintenance resources with 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.

Primary programs using REET funding include signal head conversion to LED, Opticom system upgrade, traffic detection improvements and pedestrian push button upgrades. All new traffic signals and replacement signal heads are LED rather than incandescent heads, which leads to 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 are 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 an 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.

		2018	2019	2020 Amended	2020 Estimated	2021 Projected	% Chng YE Est
434	**Traffic Control**	**Actual**	**Actual**	**Budget**	**Year-End**	**Budget**	**to Proj**
100	Salaries & Wages						
11	Salaries & Wages	$ 521,228	$ 528,794	$ 552,648	$ 552,648	$ 562,051	1.7 %
12	Overtime	8,892	5,882	12,000	12,000	12,000	— %
13	Special Pay	17,866	17,877	20,000	20,000	20,000	— %
14	Retirement/Termination Cashout	5,840	5,181	5,000	5,000	5,000	— %
	Total	553,826	557,734	589,648	589,648	599,051	1.6 %
200	Benefits	221,917	226,990	229,630	229,630	240,634	4.8 %
300	Operating Supplies						
31	Office & Operating Supplies	245,618	143,203	174,000	259,000	264,000	1.9 %
32	Fuel	16,747	15,286	9,700	12,000	9,700	(19.2)%
35	Small Tools & Equipment	5,822	1,365	2,500	2,500	5,000	100.0 %
	Total	268,187	159,854	186,200	273,500	278,700	1.9 %
400	Professional Services & Charges						
42	Communications	5,000	3,909	8,334	8,334	8,334	— %
47	Public Utility Services	90,803	86,224	85,500	85,500	91,000	6.4 %
48	Repairs & Maintenance	45,539	44,144	46,840	46,840	46,840	— %
	Total	141,342	134,277	140,674	140,674	146,174	3.9 %
Total Expenditures		$ 1,185,272	$ 1,078,855	$ 1,146,152	$ 1,233,452	$ 1,264,559	2.5 %

Traffic Administration - 439

This function covers the supervisory and office expenses for Traffic Operations.

		2018	2019	2020 Amended	2020 Estimated	2021 Projected	% Chng YE Est
439	**Traffic Administration**	**Actual**	**Actual**	**Budget**	**Year-End**	**Budget**	**to Proj**
300	Operating Supplies						
31	Office & Operating Supplies	$ 435	$ 854	$ 1,500	$ 1,500	$ 1,500	— %
400	Professional Services & Charges						
43	Transportation & Training	—	712	1,200	1,200	1,200	— %
49	Miscellaneous	1,903	3,915	2,100	2,100	2,100	— %
	Total	1,903	4,627	3,300	3,300	3,300	— %
Total Expenditures		$ 2,338	$ 5,481	$ 4,800	$ 4,800	$ 4,800	— %

Traffic Management - 441

This function supplies management services for Street Operations. Half of the Street and Traffic Operations Manager expenses are shared with the Streets Division.

		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
441	Traffic Management						
100	Salaries & Wages						
11	Salaries & Wages	$ 53,925	$ 55,788	$ 57,356	$ 57,356	$ 58,881	2.7 %
200	Benefits	16,163	16,762	17,237	17,237	17,706	2.7 %
Total Expenditures		$ 70,088	$ 72,550	$ 74,593	$ 74,593	$ 76,587	2.7 %

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 2021. There will continue be long delays in investigations, data collections and actions taken on all traffic requests until that position is filled and trained.

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.

		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
444	**Traffic Planning**						
100	Salaries & Wages						
11	Salaries & Wages	$ —	$ —	$ 90,728	$ —	$ —	n/a
200	Benefits	—	8,170	37,687	25,415	—	(100.0)%
300	Operating Supplies						
31	Office & Operating Supplies	915	353	1,000	1,000	1,000	— %
35	Small Tools & Equipment	340	1,278	2,000	2,000	2,000	— %
	Total	1,255	1,631	3,000	3,000	3,000	— %
400	Professional Services & Charges						
41	Professional Services	6,422	7,612	18,500	18,500	18,500	— %
Total Expenditures		$ 7,677	$ 17,413	$ 149,915	$ 46,915	$ 21,500	(54.2)%

Traffic Engineering Administration - 449

This function covers the Public Works Administration charges, which are an allocation of the cost of providing general administrative, clerical and plant expenses to the Public Works Division.

449	Traffic Engineering Admin	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 15,728	$ 13,145	$ 18,014	$ 312,552	$ 297,088	(4.9)%
42	Communications	24	147	200	200	200	— %
45	Rentals & Leases	164,988	169,938	172,576	169,938	186,781	9.9 %
49	Miscellaneous	17,066	17,531	48,489	42,756	47,084	10.1 %
Total Expenditures		$ 197,806	$ 200,761	$ 239,279	$ 525,446	$ 531,153	1.1 %

Revenue

Revenues consist of an allocation of Property Tax, State Gas Tax (based on a state per capita formula), an interfund distribution transfer from Stormwater to support the street sweeping operation (for the removal of pollutants before they enter the storm water system), interest and other miscellaneous revenues consisting primarily of insurance reimbursements when motorist collisions damage lighting structures or signs. Transfers include funding from the Transportation Benefit District for 2.00 FTE's, added in the 2019 budget.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 849,894	$ 470,252	$ 179,146	$ 179,146	$ 180,077	0.5 %
31	Taxes	3,634,020	3,121,325	4,016,314	4,196,314	4,392,125	4.7 %
33	Intergovernmental	1,917,190	1,517,473	1,513,000	1,371,575	1,408,000	2.7 %
34	Charges for Goods & Services	562,379	652,852	676,636	505,000	505,000	— %
36	Miscellaneous Revenues	28,413	8,349	15,500	70,561	8,000	(88.7)%
39	Other Financing Sources	207	45,059	2,440,000	1,884,128	40,000	(97.9)%
	Transfers In	144,000	—	—	—	—	n/a
Total		$ 7,136,103	$ 5,815,310	$ 8,840,596	$ 8,206,724	$ 6,533,202	(20.4)%

ARTERIAL STREET CAPITAL - 142

Director of Public Works ***Scott Schafer***

DEFINITION

The Arterial Street Capital Fund is used for street improvement projects listed in the Six Year Transportation Improvement Program (STIP). The primary ongoing revenue in this fund is an allocation of the gas tax. The fund is used to provide local match to other funding sources, debt service, or as 100% funding for certain projects.

Additional revenue is placed into this fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

Function(s): 711, 712, 713, 809, 814 & 877.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
711 Capital Improvement	$ 19,350	$ —	$ —	$ —	$ —	n/a
712 Arterial Street Projects	767,213	6,379,833	5,877,894	2,045,899	8,850,921	332.6 %
713 Arterial Street Programs	2,621	3,567	55,000	20,000	90,000	350.0 %
809 SIED Airport Road Debt Service	58,090	58,090	58,090	58,090	58,090	— %
814 SIED River Road Debt Service	—	—	62,797	62,797	62,800	— %
877 SIED Frontage Road Debt Service	106,197	106,197	106,197	106,197	106,197	— %
Total	953,471	6,547,687	6,159,978	2,292,983	9,168,008	299.8 %
Revenues by Element						
31 Taxes	—	470,000	—	—	—	n/a
33 Intergovernmental	1,077,095	6,183,821	5,909,944	2,161,634	6,183,389	186.1 %
36 Miscellaneous Revenues	1,000	1,000	1,000	1,000	—	(100.0)%
39 Other Financing Sources	500,000	—	—	—	1,000,000	n/a
Transfers In	—	—	62,797	62,797	62,800	— %
Total	1,578,095	6,654,821	5,973,741	2,225,431	7,246,189	225.6 %
Fund Balance						
Beginning Balance	1,523,066	2,147,691	2,254,826	2,254,826	2,187,273	(3.0)%
Revenues less Expenditures	624,624	107,134	(186,237)	(67,552)	(1,921,819)	n/a
Ending Balance	$ 2,147,690	$ 2,254,825	$ 2,068,589	$ 2,187,274	$ 265,454	(87.9)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 16,038	$ 3,567	$ 60,000	$ 37,225	$ 106,405	185.8 %
600 Capital Projects	773,145	6,379,833	5,872,894	2,028,674	8,834,516	335.5 %
700 Debt Service - Principal	95,145	135,601	166,758	166,758	187,706	12.6 %
800 Debt Service - Interest	69,141	28,686	60,326	60,326	39,380	(34.7)%
Total Expenditures	$ 953,469	$ 6,547,687	$ 6,159,978	$ 2,292,983	$ 9,168,007	299.8 %

EXPLANATORY NARRATIVE

Capital Improvement - 711

In 2018, this function consisted of purchasing property and relocating a fence at the northwest corner of 72nd Avenue and Coolidge Road.

711 Capital Improvement	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges						
48 Repairs & Maintenance	$ 11,550	$ —	$ —	$ —	$ —	n/a
600 Capital Outlay						
65 Construction Projects	7,800	—	—	—	—	n/a
Total Expenditures	$ 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.

Current projects for the upcoming year include:

Description	Projected Cost
Nob Hill/Fair Ave	$ 85,000
Spring Creek Rd - Phase II	2,100,000
Cowiche Canyon Trail	1,735,100
River Rd, 34th - 40th	927,754
72nd & Washington	169,500
N 1st Street - Phase 2	2,444,068
S 48th & Washington Ave	630,000
Northside Alley Paving	490,000
McClure Elementary Safety	253,094
Total	$ 8,834,516

Funding slated to be spent on the above projects is fluid - if an emergency repair occurs, projects may be moved to other years in order to stay within budget. See the Capital Budget document for further information.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as electrical or mechanical engineering, architecture, or surveying.

712	Arterial Street Projects	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 1,868	$ —	$ 5,000	$ 17,225	$ 16,405	(4.8)%
600	Capital Outlay						
65	Construction Projects	765,345	6,379,833	5,872,894	2,028,674	8,834,516	335.5 %
Total Expenditures		$ 767,213	$ 6,379,833	$ 5,877,894	$ 2,045,899	$ 8,850,921	332.6 %

Arterial Street Programs - 713

The Arterial Street Programs element provides funding for the Annual Bridge Inspections.

713	Arterial Street Programs	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 2,621	$ 3,567	$ 55,000	$ 20,000	$ 90,000	350.0 %

SIED Airport Road Debt Service - 809

This grant/loan was obtained by the City to reconstruct and realign Airport Lane and extend 21st Avenue. The City received $307,000 in grant and $307,000 in loan. The 6-year loan will mature in 2023.

809	SIED Airport Road Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
700	Debt Services Principal	$ 36,658	$ 51,493	$ 52,750	$ 52,750	$ 54,037	2.4 %
800	Debt Service Int/Other	21,432	6,596	5,340	5,340	4,053	(24.1)%
Total Expenditures		$ 58,090	$ 58,089	$ 58,090	$ 58,090	$ 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.

814	SIED River Road Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
700	Debt Services Principal	$ —	$ —	$ 27,693	$ 27,693	$ 45,089	62.8
800	Debt Service Int/Other	—	—	35,104	35,104	17,711	(49.5)
Total Expenditures		$ —	$ —	$ 62,797	$ 62,797	$ 62,800	—

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.

877	SIED Frontage Road Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
700	Debt Services Principal	$ 58,488	$ 84,107	$ 86,315	$ 86,315	$ 88,581	2.6 %
800	Debt Service Int/Other	47,709	22,090	19,882	19,882	17,616	(11.4)%
Total Expenditures		$ 106,197	$ 106,197	$ 106,197	$ 106,197	$ 106,197	— %

Revenue

Revenues are detailed in the following charts:

GENERAL REVENUES

	Fund 142 Revenues	2021 Projected Budget
2143	Nob Hill & Fair Ave (Federal Highway Admin Grant)	$ 85,000
2390	North 1st St Revitalization Phase 2	326,741
2428	Spring Creek Road - Soccer (SIED Grant)	2,100,000
2430	Cowiche Canyon Trail (Connecting WA Grant)	1,735,100
2447	34th & Fruitvale/River Road Roundabouts (HSIP)	927,754
2473	McClure Elementary Vic Safety Impr (SRTS Grant)	253,094
2516	S 48th Ave & Washington Ave (WSDOT Grant)	630,000
2517	S 72nd Ave & Washington Roundabout (WSDOT Grant)	169,500
2530	Northside Alley Paving (WSDOT Grant)	490,000
0	Arterial Street Gas Tax/Interest	529,000
Total Fund 142 Revenues		$ 7,246,189

	Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 1,523,066	$ 2,147,691	$ 2,254,826	$ 2,254,826	$ 2,187,273	(3.0)%
31	Taxes	—	470,000	—	—	—	n/a
33	Intergovernmental	1,077,095	6,183,821	5,909,944	2,161,634	6,183,389	186.1 %
36	Miscellaneous Revenues	1,000	1,000	1,000	1,000	—	(100.0)%
39	Other Financing Sources	500,000	—	—	—	1,000,000	n/a
	Transfers In	—	—	62,797	62,797	62,800	— %
Total		$ 3,101,161	$ 8,802,512	$ 8,228,567	$ 4,480,257	$ 9,433,462	110.6 %

STREET CAPITAL - 344

Director of Public Works ***Scott Schafer***

DEFINITION

In August of 2013, 72% of voters supported a City Charter amendment requiring the City to invest at least $2.0 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. 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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
717 Capital Improvement	$ 3,543,183	$ 464,012	$ 1,645,521	$ 562,800	$ 2,063,376	266.6 %
872 Street Demo Project	5,010.00	—	—	—	—	n/a
Total	3,548,193	464,012	1,645,521	562,800	2,063,376	266.6 %
Revenues by Element						
31 Taxes	633,862	1,606,811	1,843,625	1,804,000	1,806,500	0.1 %
36 Miscellaneous Revenues	109,960	83,464	50,000	50,000	—	(100.0)%
39 Other Financing Sources	3,500,000	—	—	—	—	n/a
Total	4,243,822	1,690,275	1,893,625	1,854,000	1,806,500	(2.6)%
Fund Balance						
Beginning Balance	256,191	951,821	2,178,084	2,178,084	3,469,284	59.3 %
Revenues less Expenditures	695,629	1,226,263	248,104	1,291,200	(256,876)	(119.9)%
Ending Balance	$ 951,820	$ 2,178,084	$ 2,426,188	$ 3,469,284	$ 3,212,408	(7.4)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	$ 1,005	$ 10,045	$ —	$ —	$ —	n/a
400 Professional Services & Charges	31,210	305,282	500,000	500,000	300,576	(39.9)%
600 Capital Projects	10,968	148,685	1,082,724	—	1,700,000	n/a
800 Debt Service - Interest	5,010	—	—	—	—	n/a
Transfers	3,500,000	—	62,797	62,800	62,800	— %
Total Expenditures	$ 3,548,193	$ 464,012	$ 1,645,521	$ 562,800	$ 2,063,376	266.6 %

EXPLANATORY NARRATIVE

Capital Improvement - 717

Projects included in the Transportation Benefit District (TBD) project list, funded by the TBD, include North 1st St Revitalization, sidewalk installation, repair and ADA-compliant sidewalk ramps. TBD sidewalk projects are scheduled 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	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies						
31 Office & Operating Supplies	$ 1,005	$ 10,045	$ —	$ —	$ —	n/a
400 Professional Services & Charges						
41 Professional Services	31,210	305,282	500,000	500,000	300,576	(39.9)%
600 Capital Outlay						
65 Construction Projects	10,968	148,685	1,082,724	—	1,700,000	n/a
Transfers Out	3,500,000	—	62,797	62,800	62,800	— %
Total Expenditures	$ 3,543,183	$ 464,012	$ 1,645,521	$ 562,800	$ 2,063,376	266.6 %

Street Demolition Project- 872

This function is used for current and future debt service.

872 Street Demolition Project	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng 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		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 256,191	$ 951,821	$ 2,178,084	$ 2,178,084	$ 3,469,284	59.3 %
31	Taxes	633,862	1,606,811	1,843,625	1,804,000	1,806,500	0.1 %
36	Miscellaneous Revenues	109,960	83,464	50,000	50,000	—	(100.0)%
39	Other Financing Sources	3,500,000	—	—	—	—	n/a
Total		$ 4,500,013	$ 2,642,096	$ 4,071,709	$ 4,032,084	$ 5,275,784	30.8 %

PUBLIC WORKS ADMINISTRATION - 560

Director of Public Works ***Scott Schafer***

DEFINITION

Public Works Administration provides support services in the Department of Public Works to the following divisions: Parks and Recreation/Cemetery, Street Maintenance and Traffic Engineering/ Operations, Refuse and Recycling, Transit, Equipment Rental/Building Maintenance, Water/Irrigation, Wastewater/Stormwater and Engineering. Public Works, through its various divisions, provides essential services, helps to promote economic development, protects the health and safety of staff and of the community, protects the environment and enhances the quality of life for our residents.

Function(s): 491, 492 & 493.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1160	Director of Public Works	1.00	1.00	1.00	1.00
2262	Public Works Safety & Training Coordinator	1.00	1.00	1.00	1.00
7123	Department Assistant III	3.00	3.00	3.00	3.00
7124	Department Assistant IV	1.00	1.00	1.00	1.00
8511	Custodian [1]	2.00	2.00	1.00	1.00
8541	Building Maintenance Specialist [1]	—	—	1.00	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 [2]		10.00	10.00	10.00	10.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
491 Administration	$ 540,775	$ 574,597	$ 692,672	$ 615,402	$ 671,113	9.1 %
492 Safety & Training	5,318	8,600	52,326	83,713	88,012	5.1 %
493 Facility Maintenance	507,148	570,840	934,792	942,005	617,807	(34.4)%
Total	1,053,241	1,154,037	1,679,790	1,641,120	1,376,932	(16.1)%

[1] Mid-year 2019, one Custodian was upgraded to a Building Maintenance Specialist due to additional maintenance needs.

[2] 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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Revenues by Element						
34 Charges for Goods & Services	593,012	610,804	656,826	610,803	672,627	10.1 %
36 Miscellaneous Revenues	611,067	629,400	639,171	629,400	691,783	9.9 %
Total	1,204,079	1,240,204	1,295,997	1,240,203	1,364,410	10.0 %
Fund Balance						
Beginning Balance	419,062	569,900	656,066	656,066	255,149	(61.1)%
Revenues less Expenditures	150,838	86,167	(383,793)	(400,917)	(12,522)	(96.9)%
Ending Balance	$ 569,900	$ 656,067	$ 272,273	$ 255,149	$ 242,627	(4.9)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 402,011	$ 437,133	$ 522,473	$ 459,336	$ 517,704	12.7 %
200 Personnel Benefits	191,136	192,533	214,351	200,055	212,389	6.2 %
Sub-Total Salaries & Benefits	593,147	629,666	736,824	659,391	730,093	10.7 %
300 Operating Supplies	55,945	43,892	47,700	44,000	46,700	6.1 %
400 Professional Services & Charges	382,443	408,511	520,266	513,729	535,140	4.2 %
600 Capital Projects	6,706	56,968	360,000	409,000	50,000	(87.8)%
Transfers	15,000	15,000	15,000	15,000	15,000	— %
Total Expenditures	$ 1,053,241	$ 1,154,037	$ 1,679,790	$ 1,641,120	$ 1,376,933	(16.1)%

EXPLANATORY NARRATIVE

All 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.

491 Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 282,264	$ 300,346	$ 311,037	$ 279,016	$ 312,508	12.0 %
12 Overtime	256	619	400	200	400	100.0 %
13 Special Pay	1,164	1,228	1,192	1,202	1,215	1.1 %
14 Retirement/Termination Cashout	720	5,566	7,000	7,875	6,000	(23.8)%
Total	284,404	307,759	319,629	288,293	320,123	11.0 %

491	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	119,759	125,427	131,133	123,180	127,206	3.3 %
300	Operating Supplies						
31	Office & Operating Supplies	6,354	5,565	5,000	3,000	4,000	33.3 %
32	Fuel	980	1,699	1,200	1,200	1,200	— %
35	Small Tools & Equipment	1,742	151	2,000	2,000	2,000	— %
	Total	9,076	7,415	8,200	6,200	7,200	16.1 %
400	Professional Services & Charges						
41	Professional Services	68,004	66,017	169,993	139,245	155,484	11.7 %
42	Communications	12,110	12,774	15,664	12,931	12,900	(0.2)%
43	Transportation & Training	—	—	500	—	300	n/a
47	Public Utility Services	11,905	12,195	12,203	12,508	12,550	0.3 %
48	Repairs & Maintenance	7,868	21,706	16,750	13,500	16,750	24.1 %
49	Miscellaneous	5,944	6,304	3,600	4,545	3,600	(20.8)%
	Total	105,831	118,996	218,710	182,729	201,584	10.3 %
600	Capital Outlay						
64	Machinery & Equipment	6,706	—	—	—	—	n/a
	Vehicle Replacement	15,000	15,000	15,000	15,000	15,000	— %
Total Expenditures		$ 540,776	$ 574,597	$ 692,672	$ 615,402	$ 671,113	9.1 %

Safety and Training - 492

This function is responsible for introducing and monitoring programs targeted to prevent or reduce injuries and accidents. It is also responsible for accident investigation and providing general and required safety training for Public Works employees. The Public Works Safety and Training Coordinator serves as the Chairperson for the City's Executive Safety Committee. This position reports directly to the Director of Public Works and is funded 50% by Public Works Administration and 50% by Workers Compensation.

492	Safety and Training	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ —	$ 2,411	$ 25,916	$ 20,220	$ 29,374	45.3 %
13	Special Pay	—	2	395	200	300	50.0 %
	Total	—	2,413	26,311	20,520	29,774	45.1 %
200	Benefits	3,938	5,126	15,015	9,393	14,838	58.0 %
300	Operating Supplies						
31	Office & Operating Supplies	573	260	1,500	1,500	1,500	— %
35	Small Tools & Equipment	55	—	2,000	1,500	2,000	33.3 %
	Total	628	260	3,500	3,000	3,500	16.7 %
400	Professional Services & Charges						
41	Professional Services	—	666	3,000	48,100	36,000	(25.2)%
42	Communications	—	133	750	300	300	— %
43	Transportation & Training	—	—	500	300	500	66.7 %
49	Miscellaneous	752	2	3,250	2,100	3,100	47.6 %
	Total	752	801	7,500	50,800	39,900	(21.5)%
Total Expenditures		$ 5,318	$ 8,600	$ 52,326	$ 83,713	$ 88,012	5.1 %

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.

2021 PLANNED PROJECTS

Description	Projected Cost
Parking Barn Pit Drain	$ 12,000
PW Security Upgrades	26,000
Total	$ 38,000

Funding slated to be spent on the above projects is fluid - if an emergency repair occurs, projects may be moved to other years in order to stay within budget. See the Capital Budgets document for further information.

Account 12 Overtime - Overtime is primarily due to snow and ice removal, absenteeism coverage, and emergency call-outs.

493	Facility Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 111,425	$ 124,200	$ 162,283	$ 147,524	$ 160,605	8.9 %
12	Overtime	2,498	1,694	3,000	1,500	1,700	13.3 %
13	Special Pay	623	594	1,500	1,000	1,000	— %
14	Retirement/Termination Cashout	3,063	472	9,750	500	4,500	800.0 %
	Total	117,609	126,960	176,533	150,524	167,805	11.5 %
200	Benefits	67,439	61,980	68,203	67,482	70,346	4.2 %
300	Operating Supplies						
31	Office & Operating Supplies	28,257	33,066	32,500	31,500	32,500	3.2 %
32	Fuel	501	118	500	300	500	66.7 %
35	Small Tools & Equipment	17,483	3,034	3,000	3,000	3,000	— %
	Total	46,241	36,218	36,000	34,800	36,000	3.4 %
400	Professional Services & Charges						
41	Professional Services	—	4,630	1,500	1,000	1,500	50.0 %
42	Communications	691	758	1,356	1,000	1,356	35.6 %
43	Transportation & Training	—	—	500	—	—	n/a
47	Public Utility Services	189,392	204,031	213,700	213,700	213,700	— %
48	Repairs & Maintenance	82,365	77,494	75,500	63,000	75,600	20.0 %
49	Miscellaneous	3,412	1,800	1,500	1,500	1,500	— %
	Total	275,860	288,713	294,056	280,200	293,656	4.8 %
600	Capital Outlay						
65	Construction Projects	—	56,968	360,000	409,000	50,000	(87.8)%
Total Expenditures		$ 507,149	$ 570,839	$ 934,792	$ 942,006	$ 617,807	(34.4)%

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	2020 Amended Budget	% of Total Budget	2021 Proposed Budget	% of Total Budget	2021 Proposed vs. 2020 Amended
Engineering (001)	$ 12,216	2.0 %	$ 13,452	2.0 %	10.1 %
Parks and Recreation (131)	61,080	10.0 %	67,262	10.0 %	10.1 %
Street/Traffic Engineering (141)	42,756	7.0 %	47,084	7.0 %	10.1 %
Cemetery (144)	6,108	1.0 %	6,726	1.0 %	10.1 %
Stormwater (441)	91,621	15.0 %	100,895	15.0 %	10.1 %
Transit (462)	85,513	14.0 %	94,168	14.0 %	10.1 %
Refuse and Recycling (471)	54,972	9.0 %	60,536	9.0 %	10.1 %
Wastewater (473)	103,836	17.0 %	114,346	17.0 %	10.1 %
Water (474)	91,621	15.0 %	100,895	15.0 %	10.1 %
Irrigation (475)	18,324	3.0 %	20,179	3.0 %	10.1 %
Equipment Rental (551)	42,756	7.0 %	47,084	7.0 %	10.1 %
Total	$ 610,803	100.0 %	$ 672,627	100.0 %	10.1 %

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	2020 Amended Budget	% of Total Budget	2021 Proposed Budget	% of Total Budget	2021 Proposed vs. 2020 Amended
Parks and Recreation (131)	$ 61,682	9.8 %	$ 67,795	9.8 %	9.9 %
Street/Traffic Engineering (141)	169,938	27.0 %	186,781	27.0 %	9.9 %
Transit (462)	98,186	15.6 %	107,918	15.6 %	9.9 %
Refuse and Recycling (471)	47,834	7.6 %	52,575	7.6 %	9.9 %
Water (474)	96,298	15.3 %	105,843	15.3 %	9.9 %
Irrigation (475)	7,553	1.2 %	8,302	1.2 %	9.9 %
Equipment Rental (551)	147,909	23.5 %	162,569	23.5 %	9.9 %
Total	$ 629,400	100.0 %	$ 691,783	100.0 %	9.9 %

	Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 419,062	$ 569,900	$ 656,066	$ 656,066	$ 255,149	(61.1)%
34	Charges for Goods & Services	593,012	610,804	656,826	610,803	672,627	10.1 %
36	Miscellaneous Revenues	611,067	629,400	639,171	629,400	691,783	9.9 %
Total		$ 1,623,141	$ 1,810,104	$ 1,952,063	$ 1,896,269	$ 1,619,559	(14.6)%

CLEAN CITY PROGRAM - 136

GENERAL FUND

Director of Public Works ***Scott Schafer***

DEFINITION

The City of Yakima developed "Clean City" as a program in which to address the chronic blight plaguing the City of Yakima. The main objectives of the program are:

- Address visual blight (trash, graffiti, dangerous building, abandoned vehicles, etc.)
- Address unscheduled collection of waste and litter from the City's public areas/thoroughfares; expedited the clean-up of such illegal dumps.
- Clean-up from homeless encampments.
- Support YPD officers in unlawful camping enforcement.
- Provide coordination with neighborhoods for annual clean-up events.
- Create Educational Components.
- Engage with community partners and volunteers.

Funding was established by increasing the Utility Tax imposed on Yakima Waste Systems' commercial refuse collection. The goal is to create a more direct and timely impact and a pro-active approach to resolving these issues, a single point of coordination with Public Works Administration, Refuse, Streets & Traffic, Parks & Recreation, Code Administration and YPD.

Function(s): 136.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
4419	Code Compliance Officer [1]	—	—	1.00	1.00
8434	Solid Waste Code Compliance Officer [1]	—	—	1.00	1.00
Total Personnel [2]		—	—	2.00	2.00

BUDGET SUMMARY

		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function							
136	Clean City Program	$ —	$ 10,616	$ 385,288	$ 385,288	$ 349,609	(9.3)%

[1] Two Code Compliance Officers, funded by a Utility Tax increase, were authorized by City Council in the 2020 budget.

[2] .50 of the Codes Compliance Officer in Refuse is funded by the Clean City Program (136).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ —	$ 7,179	$ 158,848	$ 158,848	$ 124,992	(21.3)%
200 Personnel Benefits	—	3,437	58,940	58,940	61,761	4.8 %
Sub-Total Salaries & Benefits	—	10,616	217,788	217,788	186,753	(14.3)%
300 Operating Supplies	—	—	90,000	77,700	83,356	7.3 %
400 Professional Services & Charges	—	—	77,500	84,400	79,500	(5.8)%
600 Capital Projects	—	—	—	5,400	—	(100.0)%
Total Expenditures	$ —	$ 10,616	$ 385,288	$ 385,288	$ 349,609	(9.3)%

EXPLANATORY NARRATIVE

Clean City Program - 136

This function provides for two Code Enforcement Officers and overtime in the Police Department, temporary labor, equipment and supplies, all to help address blight issues within the City.

Account 41 Professional Services - This line item includes funds for professional services for the contract with Sunrise Outreach to help connect individuals experiencing homelessness with vital services.

136 Clean City Program	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ —	$ 7,115	$ 143,848	$ 143,848	$ 109,992	(23.5)%
12 Overtime	—	64	15,000	15,000	15,000	— %
Total	—	7,179	158,848	158,848	124,992	(21.3)%
200 Benefits	—	3,437	58,940	58,940	61,761	4.8 %
300 Operating Supplies						
31 Office & Operating Supplies	—	—	40,000	40,000	40,000	— %
32 Fuel	—	—	5,000	5,000	5,000	— %
35 Small Tools & Equipment	—	—	45,000	32,700	38,356	17.3 %
Total	—	—	90,000	77,700	83,356	7.3 %
400 Professional Services & Charges						
41 Professional Services	—	—	60,000	60,000	60,000	— %
42 Communications	—	—	—	1,300	2,000	53.8 %
47 Public Utility Services	—	—	17,500	17,500	17,500	— %
48 Repairs & Maintenance	—	—	—	5,600	—	(100.0)%
Total	—	—	77,500	84,400	79,500	(5.8)%
600 Capital Outlay						
64 Machinery & Equipment	—	—	—	5,400	—	(100.0)%
Total Expenditures	$ —	$ 10,616	$ 385,288	$ 385,288	$ 349,609	(9.3)%

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 Right of Way (ROW) use and street cut permitting program, and providing administrative and technical engineering assistance to other divisions within the City.

Function(s): 700.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1271	City Engineer [1]	—	—	1.00	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
11103	Supervising Traffic Engineer [2]	—	—	—	1.00
11104	Senior Engineer	1.00	1.00	1.00	1.00
11107	Chief Engineer [1]	1.00	1.00	—	—
Total Personnel [3]		7.75	7.75	7.75	8.75

[1] The Chief Engineer position was replaced with a City Engineer position mid-year 2019 to better serve the Engineering Department.

[2] A Supervising Traffic Engineer was moved from Streets (141) to Engineering in 2021 due to a reorganization due to better serve traffic safety issues.

[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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
700 Engineering	$ 686,953	$ 675,522	$ 801,153	$ 801,153	$ 955,317	19.2 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 442,555	$ 445,734	$ 528,043	$ 427,637	$ 625,573	46.3 %
200 Personnel Benefits	178,908	167,820	196,760	173,207	243,498	40.6 %
Sub-Total Salaries & Benefits	621,463	613,554	724,803	600,844	869,071	44.6 %
300 Operating Supplies	9,070	7,842	12,400	12,400	12,400	— %
400 Professional Services & Charges	48,440	46,147	55,970	179,928	65,866	(63.4)%
Transfers	7,980	7,980	7,980	7,980	7,980	— %
Total Expenditures	$ 686,953	$ 675,523	$ 801,153	$ 801,152	$ 955,317	19.2 %

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	REET
Development Plan Review and Inspections	Design Review and Inspection

Account 41 Professional Services - This account is used to compensate for additional project workloads, such as surveying. The division is asked to respond and provide information on short notice for a number of private and public development issues, and this line item provides the flexibility to engage professional services on an as needed basis, rather than through a full-time staff position. Annual license fees for professional software and software upgrades are also paid from this line.

700	Engineering	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 434,457	$ 405,462	$ 516,343	$ 415,937	$ 613,873	47.6 %
12	Overtime	217	224	1,000	1,000	1,000	— %
13	Special Pay	31	3	2,700	2,700	2,700	— %
14	Retirement/Termination Cashout	7,851	40,044	8,000	8,000	8,000	— %
	Total	442,556	445,733	528,043	427,637	625,573	46.3 %
200	Benefits	178,908	167,820	196,760	173,207	243,498	40.6 %
300	Operating Supplies						
31	Office & Operating Supplies	4,019	2,391	6,000	6,000	6,000	— %
32	Fuel	5,052	4,117	4,200	4,200	4,200	— %
35	Small Tools & Equipment	—	1,334	2,200	2,200	2,200	— %
	Total	9,071	7,842	12,400	12,400	12,400	— %
400	Professional Services & Charges						
41	Professional Services	18,702	21,659	21,838	153,693	34,445	(77.6)%
42	Communications	5,867	5,799	9,601	5,651	9,601	69.9 %
43	Transportation & Training	—	—	1,000	1,000	1,000	— %
48	Repairs & Maintenance	8,618	1,654	3,268	3,268	3,268	— %
49	Miscellaneous	15,253	17,035	20,263	16,316	17,552	7.6 %
	Total	48,440	46,147	55,970	179,928	65,866	(63.4)%
	Vehicle Replacement	7,980	7,980	7,980	7,980	7,980	— %
Total Expenditures		$ 686,955	$ 675,522	$ 801,153	$ 801,152	$ 955,317	19.2 %

Dedicated Revenue

Revenues include primarily charges for services provided to capital projects, along with sale of plans & specifications and assessments.

Dedicated Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
34 Charges for Goods & Services	$ 492,096	$ 481,053	$ 500,000	$ 451,000	$ 500,000	10.9 %

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.

Function(s): 714 & 831.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
714 REET 1	$ 384,395	$ 1,172,072	$ 1,201,499	$ 1,201,499	$ 2,003,998	66.8 %
831 Railroad Grade Separation	84,448	84,448	84,448	84,448	84,448	— %
Total	468,843	1,256,520	1,285,947	1,285,947	2,088,446	62.4 %
Revenues by Element						
31 Taxes	1,232,787	1,312,124	1,584,000	1,144,352	1,432,000	25.1 %
36 Miscellaneous Revenues	—	—	52,600	52,600	—	(100.0)%
Transfers In	84,448	84,448	84,448	84,448	84,448	— %
Total	1,317,235	1,396,572	1,721,048	1,281,400	1,516,448	18.3 %
Fund Balance						
Beginning Balance	2,131,719	2,980,111	3,120,163	3,120,163	3,115,616	(0.1)%
Revenues less Expenditures	848,392	140,052	435,101	(4,547)	(571,998)	n/a
Ending Balance	$ 2,980,111	$ 3,120,163	$ 3,555,264	$ 3,115,616	$ 2,543,618	(18.4)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ —	$ —	$ 2,011	$ 2,011	$ 1,517	(24.6)%
600 Capital Projects	42,347	307,937	579,757	579,757	1,382,500	138.5 %
700 Debt Service - Principal	52,746	54,296	55,891	55,891	57,534	2.9 %
800 Debt Service - Interest	31,702	30,152	28,557	28,557	26,914	(5.8)%
Transfers	342,048	864,135	619,731	619,731	619,981	— %
Total Expenditures	$ 468,843	$ 1,256,520	$ 1,285,947	$ 1,285,947	$ 2,088,446	62.4 %

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.

2021 PLANNED PROJECTS

Description	Projected Cost
HBCC & WFCC Capital Repair	$ 40,000
HBCC HVAC Replacement	20,000
HBCC Fire Alarm System	45,000
HBCC Parking Lots	2,500
HBCC Kitchen Flooring	12,000
HBCC Door Locks	15,000
PW Hydro Pad Renovation	18,000
PW Locker Room HVAC	20,000
PW Sidewalk Repair	5,000
Refuse Reorganization	35,000
City Hall Elevator #1 Replacement	750,000
City Hall Elevator #2 Replacement	350,000
City Hall LED Lighting	20,000
City Hall Exterior Fascia	20,000
City Hall Emergency Generator System	25,000
City Hall Security System	5,000
Total	$ 1,382,500

Funding slated to be spent on the above projects is fluid - if an emergency repair occurs, projects may be moved to other years in order to stay within budget. See the Capital Budget document for further information.

REET 1 TRANSFERS

Description	2021 Projected Budget
SunDome Debt Service	$ 148,046
Streets	400,000
Fire Station 92 Debt Service	71,935
Total Scheduled Transfers	$ 619,981

	714 REET 1	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ —	$ —	$ 2,011	$ 2,011	$ 1,517	(24.6)%
600	Capital Outlay						
62	Buildings	42,347	41,046	50,000	50,000	—	(100.0)%
63	Impr Other Than Buildings	—	266,891	529,757	529,757	1,382,500	161.0 %
	Total	42,347	307,937	579,757	579,757	1,382,500	138.5 %
	Transfers Out	342,048	864,135	619,731	619,731	619,981	— %
Total Expenditures		$ 384,395	$ 1,172,072	$ 1,201,499	$ 1,201,499	$ 2,003,998	66.8 %

Railroad Grade Separation Debt Service - 831

This loan was acquired from the Department of Ecology to construct the Stormwater facility for the Lincoln Avenue and Martin Luther King railroad grade separation project. The money to pay for this is supplied from Stormwater funds.

	831 Railroad Grade Separation	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
700	Debt Services Principal	$ 52,746	$ 54,296	$ 55,891	$ 55,891	$ 57,534	2.9 %
800	Debt Service Int/Other	31,702	30,152	28,557	28,557	26,914	(5.8)%
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.

	Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 2,131,719	$ 2,980,111	$ 3,120,163	$ 3,120,163	$ 3,115,616	(0.1)%
31	Taxes	1,232,787	1,312,124	1,584,000	1,144,352	1,432,000	25.1 %
36	Miscellaneous Revenues	—	—	52,600	52,600	—	(100.0)%
	Transfers In	84,448	84,448	84,448	84,448	84,448	— %
Total		$ 3,448,954	$ 4,376,683	$ 4,841,211	$ 4,401,563	$ 4,632,064	5.2 %

PUBLIC WORKS TRUST CONSTRUCTION FUND
Revenues and Expenditures
2010 - 2019

	2010	2011	2012	2013	2014	2015
Beginning balance	$1,172,051	$ 865,816	$ 753,124	$ 695,610	$ 525,215	$ 750,741
Revenues						
Local Real Estate Excise Tax	$ 516,570	$ 464,344	$ 563,801	$ 651,928	$ 737,165	$ 977,070
Interest from investments	13,000	3,000	10,000	2,000	2,000	2,000
Residual equity transfer (Water/Wastewater)	24,375	24,375	—	—	—	—
Operating transfer (Street)	16,875	16,875	—	—	—	—
Operating transfer (Irrigation)	33,750	33,750	—	—	—	—
Operating transfer PW Trust REET 2	—	—	—	5,984	—	84,448
Total revenues	$ 604,570	$ 542,344	$ 573,801	$ 659,912	$ 739,165	$ 1,063,518
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)	84,448
Debt service (P1455 – Fruitvale Canal Ph II: maturity - 2013)	63,398	61,579	—	—	—	—
Debt service (Upper Kiwanis Dev - maturity - 2016)	—	—	4,178	107,500	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	75,360
Op transfer – DS Fund (2008 3rd/Mead Ave: maturity - 2019)	120,607	120,607	120,607	120,607	120,607	120,475
Project #1783 – City Hall Facility - parking improvement	451,366	27,622	48,661	44,896	133,336	54,701
Project #2285 2nd St Sidewalk - County	58,427	58,425	58,425	58,425	60,300	60,300
Project #2351 Franklin Park parking lot	—	—	5,666	217,628	—	—
Capital transfer to Parks Capital fund	50,000	50,000	110,000	—	—	100,000
Capital transfer to Fire Capital fund	50,000	50,000	—	—	—	—
Trolley	—	—	—	—	—	—
Parks	—	—	—	—	—	—
Pool Feasibility	—	—	—	—	—	—
Infrastructure	—	—	—	—	—	—
HBCC	—	—	—	—	—	—
YPAL	—	—	—	—	—	—
Transfer for Plaza Refunds	—	—	—	—	—	—
Total expenditures	$ 910,805	$ 655,036	$ 631,315	$ 830,307	$ 513,639	$ 642,784
Revenues over (under) expenditures	$ (306,235)	$ (112,692)	$ (57,514)	$ (170,395)	$ 225,526	$ 420,734
Ending fund balance	$ 865,816	$ 753,124	$ 695,610	$ 525,215	$ 750,741	$ 1,171,475

	2016	2017	2018	2019	Total
Beginning balance	$1,171,475	$ 1,518,084	$2,131,719	$2,980,111	
Revenues					
Local Real Estate Excise Tax	$ 878,730	$ 1,040,152	$1,232,787	$1,312,124	$ 8,374,671
Interest from investments	2,000	—	—	—	34,000
Residual equity transfer (Water/Wastewater)	—	—	—	—	48,750
Operating transfer (Street)	—	—	—	—	33,750
Operating transfer (Irrigation)	—	—	—	—	67,500
Operating transfer PW Trust REET 2	84,448	84,448	84,448	84,448	428,224
Total revenues	$ 965,178	$ 1,124,600	$1,317,235	$1,396,572	$ 8,986,895
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	416,451
Debt service (P1455 – Fruitvale Canal Ph II: maturity - 2013)	—	—	—	—	124,977
Debt service (Upper Kiwanis Dev - maturity - 2016)	—	—	—	—	326,678
Op transfer – GF (SunDome Co. bond: maturity 2006 - 08)	40,000	146,689	148,413	150,000	725,102
Op transfer – DS Fund (2007 Fire St. bond: maturity - 2022)	72,610	74,735	72,035	74,535	728,950
Op transfer – DS Fund (2008 3rd/Mead Ave: maturity - 2019)	119,475	120,631	121,600	119,600	1,204,816
Project #1783 – City Hall Facility - parking improvement	41,736	24,162	42,347	41,046	909,873
Project #2285 2nd St Sidewalk - County	60,300	60,300	—	—	474,902
Project #2351 Franklin Park parking lot	—	—	—	—	223,294
Capital transfer to Parks Capital fund	100,000	—	—	—	410,000
Capital transfer to Fire Capital fund	100,000	—	—	—	200,000
Trolley	—	—	—	5,000	5,000
Parks	—	—	—	74,847	74,847
Pool Feasibility	—	—	—	100,657	100,657
Infrastructure	—	—	—	61,522	61,522
HBCC	—	—	—	20,113	20,113
YPAL	—	—	—	4,752	4,752
Transfer for Plaza Refunds	—	—	—	520,000	520,000
Total expenditures	$ 618,569	$ 510,965	$ 468,843	$1,256,520	$ 7,038,783
Revenues over (under) expenditures	$ 346,609	$ 613,635	$ 848,392	$ 140,052	$ 1,948,112
Ending fund balance	$1,518,084	$ 2,131,719	$2,980,111	$3,120,163	

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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
716 REET 2	$ 603,465	$ 601,965	$ 687,940	$ 687,940	$ 2,104,035	205.8 %
867 Railroad Grade Separation DS	174,181	173,355	172,530	172,530	171,704	(0.5)%
Total	777,646	775,320	860,470	860,470	2,275,739	164.5 %
Revenues by Element						
31 Taxes	1,232,787	1,312,124	1,584,000	1,144,352	1,432,000	25.1 %
36 Miscellaneous Revenues	9,229	4,548	17,900	17,900	—	(100.0)%
Total	1,242,016	1,316,672	1,601,900	1,162,252	1,432,000	23.2 %
Fund Balance						
Beginning Balance	596,018	1,060,389	1,601,740	1,601,740	1,903,522	18.8 %
Revenues less Expenditures	464,370	541,352	741,430	301,782	(843,739)	(379.6)%
Ending Balance	$ 1,060,388	$ 1,601,741	$ 2,343,170	$ 1,903,522	$ 1,059,783	(44.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000	— %
400 Professional Services & Charges	—	—	5,275	5,275	6,270	18.9 %
600 Capital Projects	—	—	—	—	1,415,000	n/a
700 Debt Service - Principal	165,100	165,100	165,100	165,100	165,100	— %
800 Debt Service - Interest	9,081	8,255	7,430	7,430	6,604	(11.1)%
Transfers	253,465	251,965	332,665	332,665	332,765	— %
Total Expenditures	$ 777,646	$ 775,320	$ 860,470	$ 860,470	$ 2,275,739	164.5 %

EXPLANATORY NARRATIVE

REET 2 - 716
Interfund distributions are transferred to Fund 281 to be used to make debt payments as shown below.

2021 PLANNED PROJECTS

Description	Projected Cost
Opticom System Upgrade	$ 25,000
LED Traffic Signal Replacement	50,000
Chip Sealing	350,000
Grind & Overlay	750,000
Traffic Signal Maintenance	75,000
Traffic Calming	35,000
Sidewalk Repair	50,000
Street Lights	30,000
Pavement Condition Index	50,000
Total	$ 1,415,000

Funding slated to be spent on the above projects is fluid - if an emergency repair occurs, projects may be moved to other years in order to stay within budget. See the Capital Budget document for further information.

REET 2 TRANSFERS

Description	Amount
2006 Downtown Revitalization Bond	$ 132,765
Street Resurfacing	200,000
Total Scheduled Transfers	$ 332,765

716	REET 2	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000	— %
400	Professional Services & Charges						
41	Professional Services	—	—	5,275	5,275	6,270	18.9 %
600	Capital Outlay						
63	Impr Other Than Buildings	—	—	—	—	1,415,000	n/a
	Transfers Out	253,465	251,965	332,665	332,665	332,765	— %
Total Expenditures		$ 603,465	$ 601,965	$ 687,940	$ 687,940	$ 2,104,035	205.8 %

Railroad Grade Separation Debt Service - 867
The Public Works Trust Fund loan was acquired to help fund the Lincoln Avenue and Martin Luther King Railroad Grade Separation project.

	867 RR Grade Separation DS	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
700	Debt Services Principal	$ 165,100	$ 165,100	$ 165,100	$ 165,100	$ 165,100	— %
800	Debt Service Int/Other	9,081	8,255	7,430	7,430	6,604	(11.1)%
Total Expenditures		$ 174,181	$ 173,355	$ 172,530	$ 172,530	$ 171,704	(0.5)%

Revenue

Revenue is placed into this fund from second 1/4% Real Estate Excise Tax and interest.

	Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 596,018	$ 1,060,389	$ 1,601,740	$ 1,601,740	$ 1,903,522	18.8 %
31	Taxes	1,232,787	1,312,124	1,584,000	1,144,352	1,432,000	25.1 %
36	Miscellaneous Revenues	9,229	4,548	17,900	17,900	—	(100.0)%
Total		$ 1,838,034	$ 2,377,061	$ 3,203,640	$ 2,763,992	$ 3,335,522	20.7 %

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 until the costs are reimbursed in full. There are currently 10 active accounts.

EQUIPMENT RENTAL - 551/552

Director of Public Works — *Scott Schafer*
Fleet and Facilities Manager — *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. In the 2020 budget year, the shop productivity rate was at 82% for our mechanics and lubrication tech 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 2021 shop rate is $115.00 for Technicians and $70.00 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 2021 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	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1263	Fleet and Facilities Manager	1.00	1.00	1.00	1.00
8203	Fleet Maintenance Technician	2.00	2.00	2.00	2.00
8211	Mechanic [1]	7.00	7.00	7.00	4.00
8212	Senior Mechanic [1]	—	—	—	3.00
8213	Automotive Storekeeper [2]	1.00	2.00	2.00	2.00
8215	Automotive Services Assistant [2]	1.00	—	—	—
12102	Lead Mechanic	1.00	1.00	1.00	1.00
12103	Equipment Supervisor	1.00	1.00	1.00	1.00
Total Personnel [3]		14.00	14.00	14.00	14.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
551 Administration	$ 270,260	$ 287,298	$ 315,573	$ 567,217	$ 665,249	17.3 %
552 Equipment Rental Reserves	529,712	2,737,695	3,246,082	3,246,082	2,300,000	(29.1)%
553 Fleet Maintenance - Shop	899,890	823,246	941,472	917,572	864,646	(5.8)%
554 Fleet Maintenance - Stores	1,731,503	1,387,069	1,579,938	226,938	229,798	1.3 %
559 Replacement Reserves	101,964	182,389	198,331	237,441	282,068	18.8 %
Total	3,533,329	5,417,697	6,281,396	5,195,250	4,341,761	(16.4)%
Revenues by Element						
34 Charges for Goods & Services	2,827,028	2,667,825	3,007,251	1,691,500	1,691,500	— %
36 Miscellaneous Revenues	1,705,074	1,717,952	1,782,392	2,011,291	1,721,092	(14.4)%
37 Property & Trust Gains	(32,163)	8,006	—	—	—	n/a
39 Other Financing Sources	4,910	(19,989)	52,500	52,500	2,500	(95.2)%
Total	4,504,849	4,373,794	4,842,143	3,755,291	3,415,092	(9.1)%

[1] In a reorganization mid-year 2020, 3 Mechanics were replaced by 3 Senior Mechanics due to the effort in retaining highly qualified mechanics and giving them an avenue to be paid high wages through a series of testing. This makes wages more comparable to other Cities and Counties on this side of the state.
[2] In 2018, the Automotive Services Assistant was eliminated and another Automotive Storekeeper position was added.
[3] .15 FTE is funded by Public Works Administration (560).

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Fund Balance						
Beginning Balance	2,726,220	3,697,740	2,653,838	2,653,838	1,213,879	(54.3)%
Revenues less Expenditures	971,520	(1,043,903)	(1,439,253)	(1,439,959)	(926,669)	(35.6)%
Ending Balance	$ 3,697,740	$ 2,653,837	$ 1,214,585	$ 1,213,879	$ 287,210	(76.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 756,745	$ 794,584	$ 930,322	$ 930,322	$ 935,639	0.6 %
200 Personnel Benefits	359,470	367,418	401,781	401,781	404,242	0.6 %
Sub-Total Salaries & Benefits	1,116,215	1,162,002	1,332,103	1,332,103	1,339,881	0.6 %
300 Operating Supplies	1,659,384	1,254,303	1,406,000	153,000	155,000	1.3 %
400 Professional Services & Charges	216,579	234,762	235,345	502,198	585,015	16.5 %
600 Capital Projects	529,286	2,754,764	3,296,082	3,196,082	2,250,000	(29.6)%
Transfers	11,866	11,866	11,866	11,866	11,866	— %
Total Expenditures	$ 3,533,330	$ 5,417,697	$ 6,281,396	$ 5,195,249	$ 4,341,762	(16.4)%

EXPLANATORY NARRATIVE

Administration - 551

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

551 Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 37,543	$ 38,022	$ 39,337	$ 39,337	$ 36,017	(8.4)%
14 Retirement/Termination Cashout	—	1,102	20,250	1,000	20,250	n/a
Total	37,543	39,124	59,587	40,337	56,267	39.5 %
200 Benefits	11,183	11,630	11,910	11,910	11,195	(6.0)%
300 Operating Supplies						
31 Office & Operating Supplies	1,451	1,072	1,000	1,000	1,000	— %
32 Fuel	3,566	3,849	4,000	4,000	4,000	— %
Total	5,017	4,921	5,000	5,000	5,000	— %

551	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	618	66	—	254,679	318,507	25.1 %
42	Communications	5,390	6,229	5,698	5,698	5,698	— %
43	Transportation & Training	3,144	3,068	5,000	5,000	5,000	— %
45	Rentals & Leases	143,601	147,909	150,206	147,909	162,569	9.9 %
47	Public Utility Services	1,646	1,601	1,500	1,500	1,500	— %
48	Repairs & Maintenance	3,374	12,019	24,463	24,463	24,463	— %
49	Miscellaneous	46,877	48,864	40,344	58,856	63,184	7.4 %
	Total	204,650	219,756	227,211	498,105	580,921	16.6 %
	Vehicle Replacement	11,866	11,866	11,866	11,866	11,866	— %
Total Expenditures		$ 270,259	$ 287,297	$ 315,574	$ 567,218	$ 665,249	17.3 %

Equipment Rental Reserves - 552
This replacement budget allocation is used to purchase vehicles and/or pieces of equipment.

Planned Projects - Current projects for the upcoming year include:

EQUIPMENT RENTAL REPLACEMENTS/ADDITIONS

Division	Description	Replacing	2021 Budget
Parks & Recreation	Toro Groundmaster Mower	ER2226	$ 110,000
	Ford F250 4x4 Scelzi Service Body	ER5238	90,000
	Pressure Washer	Addition	15,000
Public Works Admin	Scag Trim Mower	ER5276	7,000
	Ford F250 4x4 with Plow	ER2262	40,000
Streets & Traffic	Ford F350 4x4 Flatbed	ER3247	100,000
	Core Cut Concrete Saw	ER5262	15,000
	Mack 10/12 Yard Dump Bed	ER3144	330,000
Water & Irrigation	Mack 10/12 Yard Dump Truck	ER3228	240,000
	Ford F-150 4x4	ER2343	45,000
Refuse	Automated Refuse Truck	ER3283	370,000
	Automated Refuse Truck	ER3292	370,000
	Mack/Petersen Crane Truck	Addition	300,000
Wastewater	Scissor Lift	ER2272	40,000
	Generator/Trailer	ER4139	65,000
	Used Brush Truck	ER3030	63,000
Total		Total	$ 2,200,000

Funding slated to be spent may have expenses incurred in different years, as some vehicles may require a greater length of time due to assembly. See the Capital Budget document for further information.

552	Equipment Rental Reserves	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
35	Small Tools & Equipment	$ —	$ —	$ —	$ 100,000	$ 100,000	— %
400	Professional Services & Charges						
49	Miscellaneous	427	3,334	—	—	—	n/a
600	Capital Outlay						
64	Machinery & Equipment	529,286	2,734,361	3,246,082	3,146,082	2,200,000	(30.1)%
Total Expenditures		$ 529,713	$ 2,737,695	$ 3,246,082	$ 3,246,082	$ 2,300,000	(29.1)%

Fleet Maintenance - Shop - 553
This function supports the day to day operation of maintaining City vehicles.

Account 12 Overtime - Overtime is primarily for emergency situations, particularly winter snow events and to support the operating divisions on a standby and call-in basis.

Account 31 Office and Operating Supplies - Major items budgeted include shop towels; electrical supplies; fasteners; belts; hoses; oil analysis kits and analysis; batteries; glass cleaner; clamps; routine office supplies; engine and transmission oils and filters and antifreeze.

553	Fleet Maintenance - Shop	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 555,354	$ 508,098	$ 588,824	$ 564,924	$ 534,400	(5.4)%
12	Overtime	8,623	1,340	7,000	7,000	12,000	71.4 %
13	Special Pay	9,854	9,009	17,000	17,000	10,000	(41.2)%
14	Retirement/Termination Cashout	6,279	4,252	3,000	3,000	3,000	— %
	Total	580,110	522,699	615,824	591,924	559,400	(5.5)%
200	Benefits	282,326	253,440	280,049	280,049	257,646	(8.0)%
300	Operating Supplies						
31	Office & Operating Supplies	24,941	29,430	31,000	31,000	33,000	6.5 %
35	Small Tools & Equipment	11,623	16,869	14,000	14,000	14,000	— %
	Total	36,564	46,299	45,000	45,000	47,000	4.4 %
400	Professional Services & Charges						
48	Repairs & Maintenance	686	—	—	—	—	n/a
49	Miscellaneous	204	808	600	600	600	— %
	Total	890	808	600	600	600	— %
Total Expenditures		$ 899,890	$ 823,246	$ 941,473	$ 917,573	$ 864,646	(5.8)%

Fleet Maintenance - Stores - 554
This function supports activities related to the purchase of parts and operating supplies required to maintain the City's fleet of vehicles and equipment.

554	Fleet Maintenance - Stores	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 67,710	$ 107,256	$ 111,570	$ 111,570	$ 113,787	2.0 %
12	Overtime	511	950	3,500	3,500	3,500	— %
13	Special Pay	26	23	780	780	780	— %
14	Retirement/Termination Cashout	1,128	1,308	—	—	—	n/a
	Total	69,375	109,537	115,850	115,850	118,067	1.9 %
200	Benefits	44,093	53,873	54,594	54,594	55,237	1.2 %
300	Operating Supplies						
31	Office & Operating Supplies	—	—	2,000	2,000	2,000	— %
34	Items Purchased for Resale	1,617,803	1,188,025	1,353,000	—	—	n/a
35	Small Tools & Equipment	—	15,057	1,000	1,000	1,000	— %
	Total	1,617,803	1,203,082	1,356,000	3,000	3,000	— %
400	Professional Services & Charges						
42	Communications	234	174	1,000	1,000	1,000	— %
47	Public Utility Services	—	—	1,000	1,000	1,000	— %
48	Repairs & Maintenance	—	—	1,133	1,133	1,133	— %
49	Miscellaneous	—	—	361	361	361	— %
	Total	234	174	3,494	3,494	3,494	— %
600	Capital Outlay						
64	Machinery & Equipment	—	20,403	50,000	50,000	50,000	— %
Total Expenditures		$ 1,731,505	$ 1,387,069	$ 1,579,938	$ 226,938	$ 229,798	1.3 %

Replacement Reserve - 559

This function supports activities related to the specification, acquisition and disposal of the fleet's vehicles and equipment.

559	Replacement Reserves	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 69,293	$ 119,885	$ 136,562	$ 136,562	$ 199,404	46.0 %
12	Overtime	—	398	700	700	700	— %
13	Special Pay	—	693	300	300	300	— %
14	Retirement/Termination Cashout	425	2,249	1,500	44,650	1,500	(96.6)%
	Total	69,718	123,225	139,062	182,212	201,904	10.8 %
200	Benefits	21,868	48,474	55,229	55,229	80,164	45.1 %
400	Professional Services & Charges						
49	Miscellaneous	10,378	10,689	4,041	—	—	n/a
Total Expenditures		$ 101,964	$ 182,388	$ 198,332	$ 237,441	$ 282,068	18.8 %

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	2021 Projected YE Balance
16	Human Resources	$ 669
21	Environmental Planning	7,938
22	Code Administration	14,619
024	City Hall Facility	12,000
41	Engineering	53,629
125	Community Relations	58,995
131	Parks & Recreation	42,584
141	Streets	215,563
144	Cemetery	(1,417)
441	Stormwater	721,554
471	Refuse	801,320
473	Wastewater	1,017,334
474	Water	480,306
475	Irrigation	25,862
481	Utilities	(36,610)
551	Equipment Rental	10,576
560	Public Works Administration	63,709
Total		$ 3,488,631

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 2,726,220	$ 3,697,740	$ 2,653,838	$ 2,653,838	$ 1,213,879	(54.3)%
34	Charges for Goods & Services	2,827,028	2,667,825	3,007,251	1,691,500	1,691,500	— %
36	Miscellaneous Revenues	1,705,074	1,717,952	1,782,392	2,011,291	1,721,092	(14.4)%
37	Property & Trust Gains	(32,163)	8,006	—	—	—	n/a
39	Other Financing Sources	4,910	(19,989)	52,500	52,500	2,500	(95.2)%
Total		$ 7,231,069	$ 8,071,534	$ 7,495,981	$ 6,409,129	$ 4,628,971	(27.8)%

ENVIRONMENTAL - 555

Director of Public Works — ***Scott Schafer***
Fleet and Facilities Manager — ***Kerry Jones***

DEFINITION

The purpose of the Environmental Fund is to provide a funding source for complying with the rules and regulations imposed by Federal and State mandates regarding underground storage tank operation, hazardous waste disposal, site clean-up and other environmental compliance issues.

The revenues for this fund are generated by a surcharge levied against fuel purchased at the four City owned sites. The City Manager may annually adjust the surcharge as required.

Additional revenue is placed into this Fund from grants or loans. The amount and timing of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

All departments and divisions must ensure that the employees become fully aware of environmental regulations that may affect them, and in turn, must abide by these environmental regulations each and every day.

Whenever there are no specific compliance projects identified, the funds accumulated remain an unobligated appropriation available on a contingency basis.

Function(s): 561 & 563.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
561 Administration	$ 209,573	$ 262,907	$ 631,433	$ 631,433	$ 125,507	(80.1)%
563 Capital Administration	4,224	3,538	—	—	—	n/a
Total	213,797	266,445	631,433	631,433	125,507	(80.1)%
Revenues by Element						
33 Intergovernmental	149,571	221,387	312,226	312,226	—	(100.0)%
34 Charges for Goods & Services	123,855	40,005	45,000	45,000	45,000	— %
36 Miscellaneous Revenues	—	104,520	—	—	—	n/a
Total	273,426	365,912	357,226	357,226	45,000	(87.4)%
Fund Balance						
Beginning Balance	496,056	555,685	655,151	655,151	380,944	(41.9)%
Revenues less Expenditures	59,629	99,467	(274,207)	(274,207)	(80,507)	(70.6)%
Ending Balance	$ 555,685	$ 655,152	$ 380,944	$ 380,944	$ 300,437	(21.1)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies	$ 5,947	$ 1,072	$ 500	$ 4,500	$ 500	(88.9)%
400 Professional Services & Charges	207,851	265,373	435,933	421,933	125,007	(70.4)%
600 Capital Projects	—	—	195,000	205,000	—	(100.0)%
Total Expenditures	$ 213,798	$ 266,445	$ 631,433	$ 631,433	$ 125,507	(80.1)%

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.

561 Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300 Operating Supplies						
31 Office & Operating Supplies	$ 5,947	$ 1,072	$ 500	$ 4,500	$ 500	(88.9)%
400 Professional Services & Charges						
41 Professional Services	—	—	6,257	6,257	7,557	20.8 %
43 Transportation & Training	—	—	950	950	950	— %
48 Repairs & Maintenance	203,531	261,681	327,226	372,226	15,000	(96.0)%
49 Miscellaneous	96	154	101,500	42,500	101,500	138.8 %
Total	203,627	261,835	435,933	421,933	125,007	(70.4)%
600 Capital Outlay						
64 Machinery & Equipment	—	—	195,000	205,000	—	(100.0)%
Total Expenditures	$ 209,574	$ 262,907	$ 631,433	$ 631,433	$ 125,507	(80.1)%

Capital Administration - 563

This function accounts for capital related expenses.

563 Capital Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	$ 4,224	$ 3,538	$ —	$ —	$ —	n/a

Revenue

Revenues consist of a surcharge on fuel sales and the projected Tiger Oil Trust proceeds.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 496,056	$ 555,685	$ 655,151	$ 655,151	$ 380,944	(41.9)%
33	Intergovernmental	149,571	221,387	312,226	312,226	—	(100.0)%
34	Charges for Goods & Services	123,855	40,005	45,000	45,000	45,000	— %
36	Miscellaneous Revenues	—	104,520	—	—	—	n/a
Total		$ 769,482	$ 921,597	$ 1,012,377	$ 1,012,377	$ 425,944	(57.9)%

CITY HALL FACILITY - 224

GENERAL FUND

Director of Public Works — *Scott Schafer*
Fleet & Facilities Manager — *Kerry Jones*

DEFINITION

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

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.
- 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 - 2020

City Hall

- Replaced the 3" main water line into the building. Streets replaced 6'of sidewalk and 3'x90' of asphalted in the alley off MLK.
- Removed rolling file cabinets in the Finance storage room to utilize area for a break/copy room. Installed 10'.5" of upper and lower cabinets along with a new Formica counter top and additional power circuit.
- LED updates in the 2nd floor CED meeting room.
- Installed glass sneeze guards on the Codes, Engineering, Human Resources, and ITS counters.

Washington Fruit Community Center

- Facility Assessment completed by KDA Architecture project #201932 2-19-20.
- South parking lot crack seal.
- Added 2" main gas line seismic valve.
- Completed LED lighting updates in the main hallways and gym area.
- Replaced damaged and missing roof shingles on the North side of the building.

Henry Beauchamp Community Center

- Complete replacement of HVAC unit #3 in October 2020.
- Added outlets in kitchen for a new flash freezer purchased by People For People.
- Completed replacement of light fixtures with LED units in the Gym, restrooms, offices C, D, E, 103, 104, and Library, and Yakima Neighborhood Health area.
- Replaced gym ceiling in two large areas of 12"x12" tile.
- Facility Assessment completed by KDA Architecture project #201932 6-1-20.

2021 PLANNED PROJECTS

Location/Description	Projected Cost
HBCC HVAC Replacement	$ 20,000
HBCC Fire Alarm System	45,000
HBCC Parking Lots	2,500
HBCC Kitchen Flooring	12,000
HBCC Door Locks	15,000
City Hall Elevator #1 Replacement	750,000
City Hall Elevator #2 Replacement	350,000
City Hall LED Lighting	20,000
City Hall Exterior Fascia	20,000
City Hall Emergency Generator System	25,000
City Hall Security System	5,000
Total	$ 1,264,500

Funding slated to be spent on the above projects is fluid - if an emergency repair occurs, projects may be moved to other years in order to stay within budget. See the Capital Budget document for further information.

Function(s): 224.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
8541	Building Maintenance Specialist	1.00	1.00	1.00	1.00
13601	Building Superintendent[1]	1.00	1.00	—	—
13605	Building Operations Supervisor[1]	—	—	1.00	1.00
Total Personnel		2.00	2.00	2.00	2.00

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
224 City Hall Facility	$ 495,872	$ 562,556	$ 604,700	$ 431,273	$ 455,460	5.6 %

[1] The Building Superintendent was replaced with a Building Operations Supervisor mid-year 2020.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 137,020	$ 155,813	$ 160,878	$ 160,878	$ 173,301	7.7 %
200 Personnel Benefits	49,598	54,013	53,090	53,090	55,898	5.3 %
Sub-Total Salaries & Benefits	186,618	209,826	213,968	213,968	229,199	7.1 %
300 Operating Supplies	18,329	20,117	23,500	27,000	27,500	1.9 %
400 Professional Services & Charges	287,925	329,613	364,232	187,305	195,761	4.5 %
Transfers	3,000	3,000	3,000	3,000	3,000	— %
Total Expenditures	$ 495,872	$ 562,556	$ 604,700	$ 431,273	$ 455,460	5.6 %

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, HBCC 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 2019 utility charges, as well as the 2020 and 2021 budgets. The utility charges can change from year to year as a result of weather and rate changes.

UTILITY CHARGES

Utility Accounts	2019 Actual	2020 Amended Budget	2021 Projected Budget
Pacific Power	$ 66,603	$ 76,075	$ 76,075
Natural Gas	18,463	17,500	18,500
Refuse	3,492	3,000	3,500
Water, Wastewater, Irrigation & Stormwater	4,987	4,900	4,900
Total Utility Charges	$ 93,545	$ 101,475	$ 102,975

224 City Hall Facility	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 131,931	$ 146,971	$ 147,878	$ 147,878	$ 160,301	8.4 %
12 Overtime	3,597	5,022	8,500	8,500	8,500	— %
13 Special Pay	1,493	526	3,000	3,000	3,000	— %
14 Retirement/Termination Cashout	—	3,295	1,500	1,500	1,500	— %
Total	137,021	155,814	160,878	160,878	173,301	7.7 %

224	City Hall Facility	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	49,598	54,013	53,090	53,090	55,898	5.3 %
300	Operating Supplies						
31	Office & Operating Supplies	15,057	15,845	18,500	23,500	23,500	— %
32	Fuel	1,253	1,668	2,000	2,000	2,000	— %
35	Small Tools & Equipment	2,019	2,604	3,000	1,500	2,000	33.3 %
	Total	18,329	20,117	23,500	27,000	27,500	1.9 %
400	Professional Services & Charges						
41	Professional Services	160,359	164,038	195,155	17,587	25,184	43.2 %
42	Communications	1,035	1,053	1,800	1,800	1,800	— %
47	Public Utility Services	101,187	93,546	101,475	102,116	102,975	0.8 %
48	Repairs & Maintenance	24,509	70,508	64,902	64,902	64,902	— %
49	Miscellaneous	836	468	900	900	900	— %
	Total	287,926	329,613	364,232	187,305	195,761	4.5 %
	Vehicle Replacement	3,000	3,000	3,000	3,000	3,000	— %
Total Expenditures		$ 495,874	$ 562,557	$ 604,700	$ 431,273	$ 455,460	5.6 %

TRANSIT OPERATING - 462

Director of Public Works	*Scott Schafer*
Transit Manager	*Alvie Maxey*

DEFINITION
The Transit Division's primary task is to provide public transportation services in the city of Yakima. These services include fixed-route buses, vanpool, and paratransit services. Yakima Transit also contracts for and participates in funding the Yakima-Ellensburg Commuter bus service between the cities of Yakima, Selah, and Ellensburg.

Fixed-Route Bus
Yakima Transit operates nine bus routes between the hours of 6:00 a.m. and 7:00 p.m., Monday through Friday. Some of those routes have half-hour service (Routes 2, 5, 6, 7, 8, & 9) all or part of the day; the others provide hourly service (Routes 1, 3, & 4). On Saturdays, schedules consist of nine fixed routes that run on an hourly schedule from 8:45 a.m. to 6:30 p.m., except for the Route #8 bus which cycles on thirty minute interval. Sunday bus services are operated on five hourly routes and one-half hourly route (#8) between 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): 453, 454, 455, 459, 460, 461, 462, 463, 464, 465, 466 & 467.

PERFORMANCE STATISTICS

Transit Fixed Route	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Ridership	996,034	922,814	95,000	975,000
Service Days	356	355	356	356
Vehicle Service Mileage	743,835	649,163	611,621	635,000
Vehicle Service Hours	53,948	46,772	60,492	61,000
Operating Expenses	$6,585,706	$6,792,403	$6,800,000	$6,936,000
Fare Box Revenues (passes, tickets, & cash)	$516,145	$556,432	$316,276	$513,200
Fare Box Return Ratio [1]	0.08	0.08	0.08	0.08
Revenue/Passenger	$0.53	$0.60	$0.33	$0.53
Revenue/Mile	$0.69	$0.86	$0.52	$0.81
Revenue/Hour	$9.57	$11.90	$9.23	$8.41
Passenger/Mile	1.3	1.4	1.6	1.5
Passenger/Hour	0.2	19.7	15.7	16.0
Operating Cost/Passenger [2]	$6.61	$7.36	$7.16	$7.11
Operating Cost/Mile [2]	$8.85	$10.40	$11.18	$10.92
Operating Cost/Hour [2]	$122.07	$145.22	$112.41	$113.70

Paratransit	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Ridership	60,978	65,844	37,254	50,000
Service Days	356	355	356	356
Vehicle Service Mileage	280,351	296,916	175,013	215,000
Vehicle Service Hours	29,543	27,759	17,418	21,000
Operating Expenses	$1,110,230	$1,075,844	$598,357	$850,000
Fare Box Revenues (passes, tickets, & cash)	$83,154	$85,450	$78,261	$85,000
Fare Box Return Ratio [1]	0.07	0.08	0.13	0.10
Revenue/Passenger	$1.36	$1.45	$2.10	$1.70
Revenue/Mile	$0.30	$0.32	$0.44	$43.00
Revenue/Hour	$2.81	$3.44	$4.49	$4.05
Passenger/Mile	0.2	0.2	0.2	0.2
Passenger/Hour	2.1	2.4	2.1	2.4
Operating Cost/Passenger [2]	$18.22	$16.34	$16.06	$17.00
Operating Cost/Mile [2]	$3.96	$3.62	$3.42	$3.95
Operating Cost/Hour [2]	$37.58	$38.76	$34.35	$40.47

[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

Van Pool	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Ridership	43,127	41,514	8,092	20,000
Service Days	262	261	262	262
Vehicle Service Mileage	295,604	260,851	145,813	175,000
Vehicle Service Hours	6,569	5,687	1,425	3,000
Operating Expenses	$151,432	$197,556	$98,500	$175,000
Fare Box Revenues (passes, tickets, & cash)	$170,817	$128,259	$50,000	$80,000
Fare Box Return Ratio [1]	1.13	0.65	0.51	0.45
Revenue/Passenger	$3.96	$3.09	$6.18	$4.00
Revenue/Mile	$0.58	$0.49	$0.34	$0.45
Revenue/Hour	$26.00	$22.55	$35.08	$26.66
Passenger/Mile	0.2	0.2	0.1	0.1
Passenger/Hour	6.6	7.3	5.7	6.7
Operating Cost/Passenger [2]	$3.51	$4.76	$12.17	$8.75
Operating Cost/Mile [2]	$0.51	$0.75	$0.67	$1.00
Operating Cost/Hour [2]	$23.05	$34.74	$69.12	$58.33

Commuter	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Ridership	24,590	226,746	13,432	20,000
Service Days	252	252	252	252
Vehicle Service Mileage	146,527	147,959	145,813	146,000
Vehicle Service Hours	4,961	4,779	4,197	4,300
Operating Expenses	$495,944	$516,375	$520,000	$530,000
Fare Box Revenues (passes, tickets, & cash)	$86,748	$133,416	$60,000	$75,000
Fare Box Return Ratio [1]	0.17	0.25	0.12	0.14
Revenue/Passenger	$3.53	$4.98	$4.47	$3.75
Revenue/Mile	$0.59	$0.90	$0.41	$0.51
Revenue/Hour	$17.49	$27.92	$14.30	$17.44
Passenger/Mile	0.2	0.2	0.1	1.4
Passenger/Hour	5.0	5.6	3.2	4.7
Operating Cost/Passenger [2]	$20.17	$19.31	$16.61	$12.50
Operating Cost/Mile [2]	$3.39	$3.49	$3.57	$3.36
Operating Cost/Hour [2]	$99.98	$108.05	$123.90	$123.26

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 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 [3]	—	—	1.00	1.00
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	2.00	2.00	2.00	2.00
22101	Transit Operator [4]	35.80	35.80	35.80	36.00
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 [5]		54.30	54.30	55.30	55.50

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
453 Ellensburg Operations	$ 495,994	$ 458,653	$ 481,000	$ 481,000	$ 481,000	— %
454 Transit Maintenance	1,436,291	1,591,120	1,743,782	1,869,198	1,800,851	(3.7)%
455 Transit Center	53,931	25,288	36,573	38,265	36,573	(4.4)%
459 Transit Administration	1,445,867	1,509,819	8,194,293	1,913,678	1,465,571	(23.4)%
460 Transit Planning	—	—	1,500	1,500	1,500	— %
461 Transit Customer Svc/Marketing	71,982	65,664	110,000	59,500	110,000	84.9 %
462 Transit Operations	3,366,359	3,561,591	3,936,551	3,953,601	3,983,791	0.8 %
463 Van Pool Operations	102,766	95,242	120,255	112,780	110,255	(2.2)%
464 Van Pool Insurance	72,649	74,465	88,465	90,117	649,324	620.5 %
465 Dial-a-Ride Operations	1,059,807	1,015,836	1,309,400	1,168,000	5,573,935	377.2 %
466 Dial-a-Ride Customer Service	—	—	2,000	2,000	2,000	— %
467 Dial-a-Ride Insurance	50,424	51,684	61,401	62,548	—	(100.0)%
Total	8,156,070	8,449,362	16,085,220	9,752,187	14,214,800	45.8 %

[3] A Transit Assistant Manager was added mid-year 2019 due to a gap in organizational structure and to provide planning support.
[4] Two Transit Operators were changed from 90% to 100% mid-year 2020 to correct budget worksheets.
[5] Transit funds 1.00 FTE's in Police (310).

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Revenues by Element						
31 Taxes	5,170,802	5,847,007	5,925,000	6,000,000	6,093,000	1.6 %
33 Intergovernmental	3,023,713	2,584,365	8,846,186	3,190,262	8,311,068	160.5 %
34 Charges for Goods & Services	860,291	916,611	1,014,500	504,037	788,850	56.5 %
36 Miscellaneous Revenues	171,568	135,724	165,825	165,825	165,825	— %
Total	9,226,374	9,483,707	15,951,511	9,860,124	15,358,743	55.8 %
Fund Balance						
Beginning Balance	2,782,107	3,852,412	4,886,755	4,886,755	4,994,692	2.2 %
Revenues less Expenditures	1,070,304	1,034,345	(133,709)	107,937	1,143,943	959.8 %
Ending Balance	$ 3,852,411	$ 4,886,757	$ 4,753,046	$ 4,994,692	$ 6,138,635	22.9 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 2,663,594	$ 2,883,034	$ 3,314,743	$ 3,326,793	$ 3,360,214	1.0 %
200 Personnel Benefits	1,442,286	1,503,431	1,722,118	1,722,118	1,700,760	(1.2)%
Sub-Total Salaries & Benefits	4,105,880	4,386,465	5,036,861	5,048,911	5,060,974	0.2 %
300 Operating Supplies	696,091	641,873	715,050	814,575	746,050	(8.4)%
400 Professional Services & Charges	2,858,104	3,421,027	10,333,309	3,888,701	8,407,776	116.2 %
500 Intergovernmental[6]	495,994	—	—	—	—	n/a
Total Expenditures	$ 8,156,069	$ 8,449,365	$ 16,085,220	$ 9,752,187	$ 14,214,800	45.8 %

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 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.

[6] 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.

453	Ellensburg Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
35	Small Tools & Equipment	$ —	$ —	$ 1,000	$ 1,000	$ 1,000	— %
400	Professional Services & Charges						
49	Miscellaneous	—	458,653	480,000	480,000	480,000	— %
500	Intergovernmental Services						
51	Intergov't Prof Services[7]	495,994	—	—	—	—	n/a
Total Expenditures		$ 495,994	$ 458,653	$ 481,000	$ 481,000	$ 481,000	— %

Transit Maintenance - 454

This function provides for fixed route transit services.

Account 12 Overtime - Overtime is primarily due to holiday & shuttle services, and employee meetings. It is sometimes used to cover service when there are employment shortages due to illness.

454	Transit Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 169,140	$ 184,158	$ 195,141	$ 195,141	$ 201,516	3.3 %
12	Overtime	3,727	3,735	6,000	6,000	6,000	— %
13	Special Pay	11,319	9,079	13,544	13,544	13,544	— %
14	Retirement/Termination Cashout	1,954	—	10,000	10,000	10,000	— %
	Total	186,140	196,972	224,685	224,685	231,060	2.8 %
200	Benefits	107,590	116,515	119,387	119,387	126,872	6.3 %
300	Operating Supplies						
31	Office & Operating Supplies	9,483	29,807	20,000	100,000	75,000	(25.0)%
32	Fuel	458,262	417,350	455,000	455,000	450,000	(1.1)%
35	Small Tools & Equipment	12,870	21,090	15,000	40,000	40,000	— %
	Total	480,615	468,247	490,000	595,000	565,000	(5.0)%
400	Professional Services & Charges						
45	Rentals & Leases	95,326	98,186	99,710	98,186	107,918	9.9 %
48	Repairs & Maintenance	566,620	711,200	810,000	831,940	770,000	(7.4)%
	Total	661,946	809,386	909,710	930,126	877,918	(5.6)%
Total Expenditures		$ 1,436,291	$ 1,591,120	$ 1,743,782	$ 1,869,198	$ 1,800,850	(3.7)%

Transit Center - 455

This function was created to track Transit Center costs. The Transit Center is a stand-alone building with staff who provide information, ticket sales, and other services.

[7] 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.

455	Transit Center	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
35	Small Tools & Equipment	$ 25,972	$ 5,383	$ 10,000	$ 10,000	$ 10,000	— %
400	Professional Services & Charges						
41	Professional Services	6,506	626	2,000	2,000	2,000	— %
47	Public Utility Services	9,749	10,300	12,573	14,265	12,573	(11.9)%
48	Repairs & Maintenance	11,703	8,979	12,000	12,000	12,000	— %
	Total	27,958	19,905	26,573	28,265	26,573	(6.0)%
Total Expenditures		$ 53,930	$ 25,288	$ 36,573	$ 38,265	$ 36,573	(4.4)%

Transit Administration - 459

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

Account 12 Overtime - Overtime is primarily due to work performed or regular monthly meetings during the off times.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as armored vehicle service for revenue collection and delivery and for posting job openings and legal notices in the local newspaper. This category also includes the internal charges for general city administration and insurance (i.e. Risk Management).

459	Transit Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 291,619	$ 346,205	$ 503,728	$ 503,728	$ 497,552	(1.2)%
12	Overtime	7,515	11,067	8,000	8,000	8,000	— %
13	Special Pay	7,270	6,660	14,116	14,116	14,128	0.1 %
14	Retirement/Termination Cashout	—	2,240	20,000	20,000	20,000	— %
	Total	306,404	366,172	545,844	545,844	539,680	(1.1)%
200	Benefits	159,095	171,953	232,945	232,945	207,121	(11.1)%
300	Operating Supplies						
31	Office & Operating Supplies	8,186	3,100	4,000	20,000	20,000	— %
35	Small Tools & Equipment	5,940	9,130	18,000	14,000	18,000	28.6 %
	Total	14,126	12,230	22,000	34,000	38,000	11.8 %
400	Professional Services & Charges						
41	Professional Services	832,357	815,214	7,184,364	923,801	496,821	(46.2)%
42	Communications	11,063	11,571	12,532	12,532	12,532	— %
43	Transportation & Training	—	513	6,500	6,500	6,500	— %
47	Public Utility Services	103	219	—	500	500	— %
49	Miscellaneous	122,718	131,948	190,109	157,557	164,418	4.4 %
	Total	966,241	959,465	7,393,505	1,100,890	680,771	(38.2)%
Total Expenditures		$ 1,445,866	$ 1,509,820	$ 8,194,294	$ 1,913,679	$ 1,465,572	(23.4)%

Transit Planning - 460

This function accounts for transit development, which includes planning, engineering, architecture, and other professional expenses for capital development.

460	Transit Planning	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ —	$ —	$ 1,500	$ 1,500	$ 1,500	— %

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.

461	Transit Customer Svc/Marketing	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 41,239	$ 20,350	$ 50,000	$ 2,500	$ 50,000	n/a
43	Transportation & Training	7,165	10,923	15,000	15,000	15,000	— %
49	Miscellaneous	23,577	34,391	45,000	42,000	45,000	7.1 %
Total Expenditures		$ 71,981	$ 65,664	$ 110,000	$ 59,500	$ 110,000	84.9 %

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.

462	Transit Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 1,993,547	$ 1,945,391	$ 2,291,963	$ 2,291,963	$ 2,355,861	2.8 %
12	Overtime	87,849	201,969	80,000	80,000	80,000	— %
13	Special Pay	83,284	77,599	113,752	113,752	95,114	(16.4)%
14	Retirement/Termination Cashout	6,369	94,930	58,500	70,549	58,500	(17.1)%
	Total	2,171,049	2,319,889	2,544,215	2,556,264	2,589,475	1.3 %
200	Benefits	1,175,601	1,214,963	1,369,787	1,369,787	1,366,766	(0.2)%
300	Operating Supplies						
31	Office & Operating Supplies	375	816	1,050	1,050	1,050	— %
400	Professional Services & Charges						
42	Communications	16,805	24,673	18,000	23,000	23,000	— %
49	Miscellaneous	2,528	1,250	3,500	3,500	3,500	— %
	Total	19,333	25,923	21,500	26,500	26,500	— %
Total Expenditures		$ 3,366,358	$ 3,561,591	$ 3,936,552	$ 3,953,601	$ 3,983,791	0.8 %

Van Pool Operations - 463

This function accounts for Yakima Transit's Vanpool program.

463	Van Pool Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
32	Fuel	$ 67,997	$ 56,978	$ 70,000	$ 52,525	$ 50,000	(4.8)%
400	Professional Services & Charges						
48	Repairs & Maintenance	34,734	38,146	49,255	59,255	59,255	— %
49	Miscellaneous	35	119	1,000	1,000	1,000	— %
	Total	34,769	38,265	50,255	60,255	60,255	— %
Total Expenditures		$ 102,766	$ 95,243	$ 120,255	$ 112,780	$ 110,255	(2.2)%

Van Pool Insurance - 464

Yakima Transit's Vanpool insurance expenses are included in this function.

464	Van Pool Insurance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 72,649	$ 74,465	$ 88,465	$ 90,117	$ 649,324	620.5 %

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.

465	Dial-a-Ride Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
32	Fuel	$ 107,005	$ 98,219	$ 120,000	$ 120,000	$ 80,000	(33.3)%
400	Professional Services & Charges						
41	Professional Services	931,036	893,908	1,150,000	1,000,000	5,208,035	420.8 %
48	Repairs & Maintenance	20,535	23,709	37,900	46,500	109,400	135.3 %
49	Miscellaneous	1,231	—	1,500	1,500	176,500	n/a
	Total	952,802	917,617	1,189,400	1,048,000	5,493,935	424.2 %
Total Expenditures		$ 1,059,807	$ 1,015,836	$ 1,309,400	$ 1,168,000	$ 5,573,935	377.2 %

Dial-a-Ride Customer Service - 466

This function accounts for Yakima Transit's charges for technology and equipment upgrades, like cameras, safety fortification, GIS equipment, and other related items.

466	Dial-a-Ride Customer Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
35	Small Tools & Equipment	$ —	$ —	$ 1,000	$ 1,000	$ 1,000	— %
400	Professional Services & Charges						
41	Professional Services	—	—	1,000	1,000	1,000	— %
Total Expenditures		$ —	$ —	$ 2,000	$ 2,000	$ 2,000	— %

Dial-a-Ride Insurance - 467

Yakima Transit's Dial-A-Ride insurance expenses are accounted for in this function.

467	Dial-a Ride Insurance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 50,424	$ 51,684	$ 61,401	$ 62,548	$ —	(100.0)%

Revenue

Revenue consists of sales and use taxes, State and Federal grants, intergovernmental revenues (Selah Transit, Ellensburg Transit, and Central Washington University), fares, interest, advertising and other miscellaneous revenue. Sales tax is also allocated to the Transit Capital fund, and fluctuations in the account may be tied to the needs of the Capital fund.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 2,782,107	$ 3,852,412	$ 4,886,755	$ 4,886,755	$ 4,994,692	2.2 %
31	Taxes	5,170,802	5,847,007	5,925,000	6,000,000	6,093,000	1.6 %
33	Intergovernmental	3,023,713	2,584,365	8,846,186	3,190,262	8,311,068	160.5 %
34	Charges for Goods & Services	860,291	916,611	1,014,500	504,037	788,850	56.5 %
36	Miscellaneous Revenues	171,568	135,724	165,825	165,825	165,825	— %
Total		$ 12,008,481	$ 13,336,119	$ 20,838,266	$ 14,746,879	$ 20,353,435	38.0 %

TRANSIT CAPITAL - 464

Director of Public Works — *Scott Schafer*
Transit Manager — *Alvie Maxey*

DEFINITION

This fund is established for the purpose of budgeting Transit's capital improvements and procurements.

Function(s): 451

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
451 Transit Capital	$ 200,524	$ 646,480	$ 936,461	$ 141,918	$ 3,034,015	n/a
Revenues by Element						
31 Taxes	1,000,000	600,000	400,000	377,380	1,000,000	165.0 %
33 Intergovernmental	—	449,608	110,000	—	2,350,000	n/a
36 Miscellaneous Revenues	20,500	16,100	77,700	7,650	7,650	— %
37 Property & Trust Gains	17,855	—	—	—	—	n/a
39 Other Financing Sources	—	54,258	—	—	—	n/a
Total	1,038,355	1,119,966	587,700	385,030	3,357,650	772.0 %
Fund Balance						
Beginning Balance	5,448,664	6,286,495	6,759,981	6,759,981	7,003,092	3.6 %
Revenues less Expenditures	837,831	473,486	(348,761)	243,112	323,635	33.1 %
Ending Balance	$ 6,286,495	$ 6,759,981	$ 6,411,220	$ 7,003,093	$ 7,326,727	4.6 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ —	$ —	$ —	$ 25,523	$ 2,399	(90.6)%
600 Capital Projects	200,524	646,480	936,461	116,395	3,031,616	n/a
Total Expenditures	$ 200,524	$ 646,480	$ 936,461	$ 141,918	$ 3,034,015	n/a

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.

2021 PLANNED PROJECTS

Description	Projected Cost
Three Transit Buses	$ 1,406,500

Funding slated to be spent may have expenses incurred in different years, as some vehicles may require a greater length of time due to assembly. See the Capital Budget document for further information.

	451 Transit Capital	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ —	$ —	$ —	$ 25,523	$ 2,399	(90.6)%
600	Capital Outlay						
63	Impr Other Than Buildings	122,395	200,201	110,000	—	—	n/a
64	Machinery & Equipment	20,707	436,598	726,461	16,395	2,931,616	n/a
65	Construction Projects	57,421	9,681	100,000	100,000	100,000	— %
Total Expenditures		$ 200,523	$ 646,480	$ 936,461	$ 141,918	$ 3,034,015	n/a

Dial-a-Ride Capital

There are no current expenditures for Dial-A-Ride in 2018-2021, however, this function will utilized for new Dial-A-Ride vehicles in future years.

Revenue

This capital fund receives revenue from transit tax and Federal and State grants. The rest of the funding consists of vanpool capital replacement fees, the Dial-a-Ride vehicle lease contract, and revenue from the sale of older transit vehicles.

	Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 5,448,664	$ 6,286,495	$ 6,759,981	$ 6,759,981	$ 7,003,092	3.6 %
31	Taxes	1,000,000	600,000	400,000	377,380	1,000,000	165.0 %
33	Intergovernmental	—	449,608	110,000	—	2,350,000	n/a
36	Miscellaneous Revenues	20,500	16,100	77,700	7,650	7,650	— %
37	Property & Trust Gains	17,855	—	—	—	—	n/a
39	Other Financing Sources	—	54,258	—	—	—	n/a
Total		$ 6,487,019	$ 7,406,461	$ 7,347,681	$ 7,145,011	$ 10,360,742	45.0 %

REFUSE - 471

Director of Public Works — *Scott Schafer*
Solid Waste & Recycling Manager — *Loretta Zammarchi*

DEFINITION

The mission of the Solid Waste and Recycling Division (SWRD) is to protect the public health and safety of the City and all residents of the City by providing quality municipal solid waste services that are efficient, cost effective and environmentally responsible. The Refuse Division is responsible for collection and disposal of all garbage, yard waste and other debris for residential customers within the City of Yakima and from all City- owned facilities. The approximate annual tonnage collected is 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 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. However due to COVID-19 all events were cancelled.

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 had been severely curtailed and were addressed when resources were available. In 2017 and 2018 the Division identified, cleaned and closed approximately 1,000 illegal dump sites each year. In 2019 our Division identified, cleaned and closed 1808 illegal dump sites. In 2020 the Clean City Program was implemented, and as part of the Clean City Program the Refuse Division has identified cleaned and closed approximately 1114 illegal dump sites and disposed of approximately 75 tons to date.

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.

Function(s): 471, 472, 473, 474, 476, 477, 478 & 479.

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Residential Cart Accounts Active [1]	25,780	25,860	25,879	26,133
Bin Accounts Active	310	312	312	316
Yard Service Accounts Active	5,666	5,618	5,674	5,729
Tons of Refuse Collected Special Collection, etc [2]	178	194	196	198
Tons of Refuse Collected Residential Automated Carts	28,224	28,556	30,245	29,264
Tons of Refuse Collected Bin	2,479	2,671	2,852	2,734
Tons of Refuse Collected Yard Service	4,073	3,499	3,543	3,585
Estimated Annual Cost Per Account - Special Collection	$3.12	$3.22	$3.33	$3.43
Estimated Annual Cost Per Account - Residential Auto. Cart	$218.00	$225.19	$232.38	$239.94
Estimated Annual Cost Per Account - Bin	$1,212.00	$1,251.96	$1,291.92	$1,333.98
Estimated Annual Cost Per Account - Yard Service	$140.00	$144.62	$149.23	$154.09

[1] Active accounts are customers that are invoiced for service. Past reporting was based on assets (containers) in-place. Assets and the customer count will never match up due to the fact that one customer can have multiple assets at a property and those assets can be traded out or cancelled at any time.

[2] Special collections include litter, illegal dumping, special hauls, and homeless encampment services and clean ups.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1266	Solid Waste and Recycling Manager	1.00	1.00	1.00	1.00
7155	Solid Waste Services Specialist[3]	2.00	2.00	2.00	3.00
8433	Solid Waste Collector/Driver	13.00	13.00	13.00	13.00
8434	Solid Waste Code Compliance Officer[3]	—	—	—	1.00
8641	Solid Waste Maintenance Worker	4.00	4.00	4.00	4.00
14101	Solid Waste Supervisor	2.00	2.00	2.00	2.00
Total Personnel[4]		22.00	22.00	22.00	24.00

BUDGET SUMMARY

		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function							
471	Pilot Recycling Program	$ 172	$ —	$ —	$ —	$ —	n/a
472	Residential Operations	3,262,464	3,367,095	3,814,251	3,812,603	3,922,141	2.9 %
473	Special Containers	77,571	77,478	82,595	82,595	80,165	(2.9)%
474	Facility Maintenance	52,993	47,834	48,577	47,834	52,575	9.9 %
476	Shop Operations	795,000	700,000	997,268	997,268	730,000	(26.8)%
477	Refuse Taxes & Interfund	2,150,150	2,411,250	2,376,878	2,152,616	2,355,406	9.4 %
478	Administration	451,031	533,433	610,070	625,718	747,040	19.4 %
479	PW Insurance & Interfund	233,692	239,801	268,065	182,721	201,540	10.3 %
Total		7,023,073	7,376,891	8,197,704	7,901,355	8,088,867	2.4 %
Revenues by Element							
34	Charges for Goods & Services	7,556,920	8,015,156	7,669,732	7,707,232	8,239,134	6.9 %
35	Non-Court Fines & Forfeitures	—	—	—	175	—	(100.0)%
36	Miscellaneous Revenues	4,694	2,350	17,000	17,000	—	(100.0)%
Total		7,561,614	8,017,506	7,686,732	7,724,407	8,239,134	6.7 %
Fund Balance							
	Beginning Balance	895,278	1,433,818	2,074,433	2,074,433	1,897,486	(8.5)%
	Revenues less Expenditures	538,541	640,615	(510,972)	(176,948)	150,267	(184.9)%
Ending Balance		$ 1,433,819	$ 2,074,433	$ 1,563,461	$ 1,897,485	$ 2,047,753	7.9 %

[3] A Solid Waste Services Specialist and a Solid Waste Code Compliance Officer were added in 2021 to address necessary staffing levels due to increased workloads associated with annexations and residential development within the city limits.
[4] Refuse funds .05 FTE in Water and has .50 of the Codes Compliance Officer funded by the Clean City Program (136).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 1,198,251	$ 1,211,725	$ 1,375,844	$ 1,379,844	$ 1,476,790	7.0 %
200 Personnel Benefits	549,984	565,287	602,856	605,856	655,522	8.2 %
Sub-Total Salaries & Benefits	1,748,235	1,777,012	1,978,700	1,985,700	2,132,312	7.4 %
300 Operating Supplies	351,452	359,254	379,804	407,804	392,232	(3.8)%
400 Professional Services & Charges	4,128,387	4,540,626	4,841,933	4,510,584	4,834,323	7.2 %
Transfers	795,000	700,000	997,268	997,268	730,000	(26.8)%
Total Expenditures	$ 7,023,074	$ 7,376,892	$ 8,197,705	$ 7,901,356	$ 8,088,867	2.4 %

EXPLANATORY NARRATIVE

Pilot Recycling Program - 471

This function was used to capture the costs of the Pilot Recycling Program in 2017 and 2018.

471 Pilot Recycling Program	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200 Benefits	$ 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.

472 Residential Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	$ 766,820	$ 762,419	$ 855,096	$ 859,096	$ 891,632	3.8 %
12 Overtime	32,250	27,460	89,975	86,975	45,000	(48.3)%
13 Special Pay	2,790	2,545	3,000	3,000	3,413	13.8 %
14 Retirement/Termination Cashout	35,479	4,053	5,125	8,125	8,328	2.5 %
Total	837,339	796,477	953,196	957,196	948,373	(0.9)%
200 Benefits	403,998	405,005	436,418	438,918	428,473	(2.4)%
300 Operating Supplies						
31 Office & Operating Supplies	15,145	24,668	27,563	27,563	28,192	2.3 %
32 Fuel	231,702	212,048	212,226	226,226	217,069	(4.0)%
35 Small Tools & Equipment	103,292	121,311	138,375	152,375	145,294	(4.6)%
Total	350,139	358,027	378,164	406,164	390,555	(3.8)%

472	Residential Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
42	Communications	17,253	16,639	20,884	20,884	21,361	2.3 %
47	Public Utility Services	1,092,084	1,156,111	1,381,571	1,288,423	1,474,633	14.5 %
48	Repairs & Maintenance	560,899	634,133	643,126	700,126	657,833	(6.0)%
49	Miscellaneous	753	702	892	892	912	2.2 %
	Total	1,670,989	1,807,585	2,046,473	2,010,325	2,154,739	7.2 %
Total Expenditures		$ 3,262,465	$ 3,367,094	$ 3,814,251	$ 3,812,603	$ 3,922,140	2.9 %

Special Containers - 473

Expenditures for bin collection operations, including salaries and benefits.

473	Special Containers	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 51,981	$ 53,536	$ 54,412	$ 54,412	$ 52,301	(3.9)%
12	Overtime	2,661	634	3,362	3,362	3,431	2.1 %
13	Special Pay	—	—	1,051	1,051	1,072	2.0 %
	Total	54,642	54,170	58,825	58,825	56,804	(3.4)%
200	Benefits	22,929	23,307	23,771	23,771	23,361	(1.7)%
Total Expenditures		$ 77,571	$ 77,477	$ 82,596	$ 82,596	$ 80,165	(2.9)%

Facility Maintenance - 474

Expenditures for interfund charges for the garage/plant facility.

474	Facility Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
45	Rentals & Leases	$ 52,993	$ 47,834	$ 48,577	$ 47,834	$ 52,575	9.9 %

Shop Operations - 476

Expenditures for vehicle replacement reserve.

476	Shop Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Vehicle Replacement	$ 795,000	$ 700,000	$ 997,268	$ 997,268	$ 730,000	(26.8)%

Refuse Taxes & Interfund - 477

Expenditures related to professional services, including interfund charges paid for city services; interfund payment to the city for the in lieu tax set at 15% of the divisions' revenue; interfund payment to utility billing for customer services and state/county taxes and assessments.

477	Refuse Taxes & Interfund	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 376,240	$ 417,307	$ 478,061	$ 194,115	$ 180,313	(7.1)%
42	Communications	2,481	3,574	5,843	5,843	5,976	2.3 %
44	Taxes & Assessments	1,428,825	1,588,644	1,482,381	1,482,381	1,636,560	10.4 %
49	Miscellaneous	342,604	401,725	410,594	470,278	532,557	13.2 %
Total Expenditures		$ 2,150,150	$ 2,411,250	$ 2,376,879	$ 2,152,617	$ 2,355,406	9.4 %

Administration - 478

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

Account 12 Overtime - Overtime is primarily due to providing refuse and yard waste collection on holidays.

478	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 292,490	$ 346,055	$ 347,431	$ 347,431	$ 454,822	30.9 %
12	Overtime	8,572	7,436	8,200	8,200	8,369	2.1 %
13	Special Pay	1,155	1,239	4,605	4,605	4,761	3.4 %
14	Retirement/Termination Cashout	4,053	6,346	3,588	3,588	3,661	2.0 %
	Total	306,270	361,076	363,824	363,824	471,613	29.6 %
200	Benefits	122,885	136,975	142,667	143,167	203,687	42.3 %
300	Operating Supplies						
31	Office & Operating Supplies	1,314	1,226	1,640	1,640	1,677	2.3 %
400	Professional Services & Charges						
41	Professional Services	8,327	22,802	72,548	87,696	40,000	(54.4)%
42	Communications	1,819	2,303	4,613	4,613	4,718	2.3 %
43	Transportation & Training	4,530	3,314	7,354	7,354	7,522	2.3 %
49	Miscellaneous	5,886	5,737	17,425	17,425	17,823	2.3 %
	Total	20,562	34,156	101,940	117,088	70,063	(40.2)%
Total Expenditures		$ 451,031	$ 533,433	$ 610,071	$ 625,719	$ 747,040	19.4 %

PW Insurance & Interfund - 479

These line items contain the Refuse Division's insurance coverage for Refuse equipment and interfund charges for the administrative costs for the Public Works Division.

479	PW Insurance & Interfund	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 180,321	$ 184,829	$ 219,577	$ 127,749	$ 141,004	10.4 %
49	Miscellaneous	53,371	54,972	48,489	54,972	60,536	10.1 %
Total Expenditures		$ 233,692	$ 239,801	$ 268,066	$ 182,721	$ 201,540	10.3 %

Revenue

The following is a recap of Refuse revenues by detailed account classification.

REVENUES

	2018 Actual	2019 Actual	2020 Amended Budget	2021 Projected Budget
County/City Departments	$ 94,722	$ 98,314	$ 105,000	$ 108,392
Container Service	523,438	535,599	519,028	516,139
Automated Residential Service (ARS)	6,031,282	6,438,357	6,228,344	6,665,788
ARS - Overflow/Call back/Extra	—	27,020	9,000	9,000
Special Haul	5,087	6,172	3,290	3,500
Yard Refuse	902,390	950,166	805,070	804,352
Miscellaneous	—	2,000	15,500	131,963
Recycling Revenue	4,693	350	1,500	—
	—	(40,472)	—	—
Total	$ 7,561,612	$ 8,017,506	$ 7,686,732	$ 8,239,134

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 895,278	$ 1,433,818	$ 2,074,433	$ 2,074,433	$ 1,897,486	(8.5)%
34	Charges for Goods & Services	7,556,920	8,015,156	7,669,732	7,707,232	8,239,134	6.9 %
35	Non-Court Fines & Forfeitures	—	—	—	175	—	(100.0)%
36	Miscellaneous Revenues	4,694	2,350	17,000	17,000	—	(100.0)%
Total		$ 8,456,892	$ 9,451,324	$ 9,761,165	$ 9,798,840	$ 10,136,620	3.4 %

WASTEWATER OPERATING - 473

Director of Public Works	***Scott Schafer***
Wastewater Division Manager	***Mike Price***

DEFINITION
This division improves, operates and maintains the built environment for collection and treatment of domestic and industrial wastewater facilities. These facilities protect the environment and public health in compliance with federal, state and local regulatory requirements.

Discussion
The City of Yakima Regional Wastewater Treatment Facility (WWTF) and its collection system serves a population of about 95,490 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. In November 2019, Ecology amended the City's existing NPDES permit to transfer discharge permitting authority from Ecology to the City for significant industrial dischargers in Union Gap, Terrace Heights, and Moxee. The delegation was a culmination of several years of effort by the City, Ecology, and the City's extra-jurisdictional wastewater customers to meet the EPA-mandated requirement for full pretreatment delegation. The Department of Ecology (Ecology) is working with the City of Yakima to renew the plant's extended 2011 NPDES permit. Ecology issued a draft permit in September 2020. The draft permit is currently under City review, with a public comment period to follow. It is anticipated that Ecology will issue the final permit in late 2020 or early 2021. The draft permit identifies requirements to continue utilization of the new Riparian Outfall that was constructed as a component of the Gap-to-Gap Floodplain Restoration project. 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. In 2020, the City established a contract for development of an updated Facility Plan that will incorporate requirements of the City's new NPDES permit.

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 Wastewater Treatment Plant (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 2022.

Authorized increases to rates:

- Strong waste: 2.4% 2021-2022
- Base rate: 3.0% 2021-2022
- Pretreatment: 4.3% 2021-2022

Function(s): 725, 726, 729, 730, 731, 732, 734, 737 and Debt Service: 842, 844, 845, 862, 863, 864 & 876

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Rudkin Road Pump Station				
Million Gallons/Yr. Pumped	682	710	710	710
Yakima	480	500	500	500
Union Gap	202	210	210	210
Total Million Gallons/Yr. Pumped	682	710	710	710
Pumping Costs	$170,724	$226,186	$237,500	$249,400
Cost Per Million Gallons Pumped	$250	$318	$335	$351
Wastewater Treatment				
Billion Gallons/Yr. Treated	3.1	3.3	3.1	3.2
Laboratory Tests/Month	1,840	1,850	1,850	1,870
Permitted Hydraulic Capacity (MG, average day peak month)	21.5	21.5	21.5	21.5
Average Day Peak Month	10.2	11.0	10.5	10.7
Percent of Permit Capacity	52%	53%	52%	52%
Peak Day	11	12	11	12
Pounds of Organic Pollutants Treated (BOD)	10,698,678	10,458,740	10,500,000	10,500,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400	53,400
Actual Load Average Day/Max. Month	35,015	37,205	38,515	38,500
Percent of Permit Capacity	66%	70%	72%	72%
Pounds of Total Suspended Solids (TSS)	8,667,236	8,756,711	8,800,000	8,850,000
Permitted Suspended Solids Loading (Avg Day/Max Month)	38,600	38,600	38,600	38,600
Actual Load Average Day/Max. Month	29,696	28,491	29,000	29,500
Percent of Permit Capacity	77%	74%	75%	76%
Biosolids (Dry Tons)	1,541	1,278	1,300	1,350
Treatment Costs	$6,742,054	$8,511,626	$8,868,856	$9,218,302
Total Facility Debt Service & Cash Contribution for Capital	$1,842,844	$2,130,247	$3,551,665	$4,169,969
Capital Projects				
Flow Treated - Million Gallons (MG)	3,069	3,286	3,100	3,200
Cost Per Million Gallons Treated [1]	$2,797	$2,743	$3,474	$3,669

[1] Total Cost per Million Gallons (MG) treated includes actual treatment costs plus Debt Service, Cash Contributions for Capital Projects, and Reserve Contribution Determination. In 2019, 1¢ of Operations and Maintenance Resources treated 3.65 gallons of wastewater.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 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[2]	1.00	1.00	1.00	1.00
8312	WWTP Operator II[2]	7.00	7.00	7.00	7.00
8313	WWTP Operator III[2]	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[2]	1.00	—	—	—
8732	Wastewater Maintenance Specialist II[2]	12.00	13.00	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[3]		72.20	72.20	72.20	72.20

[2] WWTP Operators and Wastewater Maintenance Specialist positions vary due to the capability to be promoted during the fiscal year to the next step.

[3] Wastewater funds .15 FTE in City Management (102), 1.05 FTE in Codes (220), .69 FTE's in Engineering (700), .44 FTE's in Water (474) and .15 FTE's in Public Works (560). 11.45 FTE's are funded by Stormwater (441).

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
725 Collection Administration	$ 501,500	$ 501,500	$ 4,100,000	$ 4,100,000	$ 2,400,000	(41.5)%
726 Collections	7,733,393	8,220,661	9,384,369	8,676,711	8,871,281	2.2 %
729 Rudkin Road Lift Station	170,724	226,186	251,121	218,219	212,444	(2.6)%
730 Treatment Administration	2,279,260	2,540,910	2,545,385	2,545,385	2,514,498	(1.2)%
731 Treatment Operations	6,742,054	6,882,879	8,066,237	7,217,191	7,904,283	9.5 %
732 Treatment Equipment	—	—	100,000	—	100,000	n/a
734 Pretreatment Operations	1,065,440	1,175,592	1,206,111	1,211,485	1,253,267	3.4 %
737 Treatment Charges/Transfers	2,900,000	2,900,000	300,000	300,000	1,500,000	400.0 %
Debt Service	725,179	749,747	772,665	772,665	769,969	(0.3)%
Total	22,117,550	23,197,475	26,725,888	25,041,656	25,525,742	1.9 %
Revenues by Element						
32 Licenses & Permits	1,235,411	1,315,774	1,380,000	1,380,000	1,427,472	3.4 %
34 Charges for Goods & Services	20,899,174	21,541,316	21,105,574	21,105,574	21,695,899	2.8 %
36 Miscellaneous Revenues	11,783	29,526	121,000	121,000	23,200	(80.8)%
37 Property & Trust Gains	874,919	1,964,251	778,177	778,177	778,177	— %
Transfers In	32,621	32,621	32,621	32,621	32,621	— %
Total	23,053,908	24,883,488	23,417,372	23,417,372	23,957,369	2.3 %
Fund Balance						
Beginning Balance	5,331,915	6,268,275	7,954,286	7,954,286	6,330,003	(20.4)%
Revenues less Expenditures	936,358	1,686,013	(3,308,516)	(1,624,284)	(1,568,373)	(3.4)%
Ending Balance	$ 6,268,273	$ 7,954,288	$ 4,645,770	$ 6,330,002	$ 4,761,630	(24.8)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 3,347,619	$ 3,621,601	$ 4,848,009	$ 4,748,009	$ 4,762,619	0.3 %
200 Personnel Benefits	1,659,858	1,712,448	2,002,702	2,002,702	1,909,301	(4.7)%
Sub-Total Salaries & Benefits	5,007,477	5,334,049	6,850,711	6,750,711	6,671,920	(1.2)%
300 Operating Supplies	984,702	994,753	1,058,300	1,158,300	1,183,350	2.2 %
400 Professional Services & Charges	9,520,951	9,972,026	10,722,846	9,138,614	10,112,525	10.7 %
600 Capital Projects	—	6,010	175,000	75,000	175,000	133.3 %
700 Debt Service - Principal	709,250	723,237	724,588	724,588	725,977	0.2 %
800 Debt Service - Interest	15,929	26,511	48,077	48,077	43,992	(8.5)%
Transfers	5,879,241	6,140,892	7,146,366	7,146,366	6,612,979	(7.5)%
Total Expenditures	$ 22,117,550	$ 23,197,478	$ 26,725,888	$ 25,041,656	$ 25,525,743	1.9 %

EXPLANATORY NARRATIVE

Collection Administration - 725
This line item is used to record transfers from Wastewater Operating to Capital funds for projects.

725 Collection Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Transfers Out	$ 501,500	$ 501,500	$ 4,100,000	$ 4,100,000	$ 2,400,000	(41.5)%

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 predetermined 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 is 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. Since 2016, the Division has funded an ongoing aging infrastructure replacement and repair project based on data made available by the I-COM 3 system.

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

Account 12 Overtime - Overtime is required for emergency after-hour service calls generally for sewer back-ups.

Account 31 Office and Operating Supplies - Items budgeted include pipe fittings, lift station parts, manhole grade rings, other materials for routine minor repairs and materials necessary for repair work of sanitary sewer pipes and manholes.

Account 41 Professional Services - Funds are budgeted in this line item for professional services. The primary components are the City Service charge for administrative support and the premium paid to the Risk Management Fund. Also included are consulting engineers, legal services, advertising required by the State Environmental Policy Act, bid announcements, permits, and other required notices.

Account 44 Taxes and Assessments - The 20% in lieu tax is included in this account, along with the State's Business and Occupation tax.

Account 49 Miscellaneous - This is made up primarily of the Utility Customer Service charge which represents the Wastewater portion of the utility billing function.

726	Collections	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 979,457	$ 1,059,332	$ 1,325,830	$ 1,325,830	$ 1,191,854	(10.1)%
12	Overtime	5,417	3,884	16,000	16,000	16,000	— %
13	Special Pay	19,803	22,381	59,089	59,089	57,976	(1.9)%
14	Retirement/Termination Cashout	8,965	10,484	41,500	41,500	71,500	72.3 %
	Total	1,013,642	1,096,081	1,442,419	1,442,419	1,337,330	(7.3)%
200	Benefits	524,506	562,949	669,719	669,719	596,935	(10.9)%
300	Operating Supplies						
31	Office & Operating Supplies	89,261	56,969	145,000	145,000	145,000	— %
32	Fuel	39,028	34,038	45,000	45,000	45,000	— %
35	Small Tools & Equipment	7,103	57,541	15,000	15,000	15,000	— %
	Total	135,392	148,548	205,000	205,000	205,000	— %
400	Professional Services & Charges						
41	Professional Services	877,418	894,751	1,053,919	277,317	320,503	15.6 %
42	Communications	9,233	5,855	11,731	11,731	11,731	— %
43	Transportation & Training	2,719	2,591	3,500	3,500	3,500	— %
44	Taxes & Assessments	4,288,117	4,612,327	4,795,267	4,795,267	5,085,267	6.0 %
45	Rentals & Leases	—	—	2,000	2,000	2,000	— %
47	Public Utility Services	25,452	30,968	36,150	33,150	33,150	— %
48	Repairs & Maintenance	89,758	119,368	104,378	113,378	113,378	— %
49	Miscellaneous	628,156	602,212	848,786	911,729	953,487	4.6 %
	Total	5,920,853	6,268,072	6,855,731	6,148,072	6,523,016	6.1 %
600	Capital Outlay						
63	Impr Other Than Buildings	—	—	10,000	10,000	10,000	— %
64	Machinery & Equipment	—	6,010	60,000	60,000	60,000	— %
	Total	—	6,010	70,000	70,000	70,000	— %
	Vehicle Replacement	139,000	139,001	141,500	141,500	139,000	(1.8)%
Total Expenditures		$ 7,733,393	$ 8,220,661	$ 9,384,369	$ 8,676,710	$ 8,871,281	2.2 %

Rudkin Road Lift Station - 729

This function separates the costs of the pump station that receives revenue from the City of Union Gap to cover the following expenditures: (a) O & M costs (allocated to Union Gap on a prorated basis of flow), and (b) Debt Service (which is contractually allocated in Yakima at 42.3%, and in Union Gap 57.7%).

Account 12 Overtime - Overtime may be required to address after-hour issues with the Rudkin Road lift station.

729	Rudkin Road Lift Station	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 66,022	$ 85,545	$ 99,676	$ 99,676	$ 94,343	(5.4)%
12	Overtime	4,310	4,092	4,500	4,500	4,500	— %
13	Special Pay	1,299	1,245	1,500	1,500	1,500	— %
14	Retirement/Termination Cashout	902	1,109	2,200	2,200	2,300	4.5 %
	Total	72,533	91,991	107,876	107,876	102,643	(4.9)%

729	Rudkin Road Lift Station	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
200	Benefits	30,457	38,977	41,609	41,609	39,482	(5.1)%
300	Operating Supplies						
31	Office & Operating Supplies	—	1,190	10,000	10,000	10,000	— %
400	Professional Services & Charges						
41	Professional Services	45,197	44,728	51,543	18,641	20,227	8.5 %
42	Communications	617	603	556	556	556	— %
47	Public Utility Services	21,383	21,569	29,000	29,000	29,000	— %
48	Repairs & Maintenance	—	26,590	10,000	10,000	10,000	— %
	Total	67,197	93,490	91,099	58,197	59,783	2.7 %
	Vehicle Replacement	537	537	537	537	537	— %
Total Expenditures		$ 170,724	$ 226,185	$ 251,121	$ 218,219	$ 212,445	(2.6)%

Treatment Administration - 730

This function is used to record various transfers from Wastewater Operating to Capital funds for projects.

730	Treatment Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Transfers Out	$ 2,279,260	$ 2,540,910	$ 2,545,385	$ 2,545,385	$ 2,514,498	(1.2)%

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. In 2020, the laboratory purchased new equipment for the analysis of metals. The new equipment replaced instruments that were acquired in 2004 and it completes metals analyses approximately three times faster that the replaced equipment.

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 pretreat high strength wastewater from local industrial fruit processors. By pretreating 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

	2019 Actual	2020 Estimated	2021 Projected
Million Gallons Treated (Total)	3,286	3,100	3,200
Yakima (%)	85.5%	85.5%	85.5%
Union Gap (%)	6.5%	6.5%	6.5%
Terrace Heights (%)	8.0%	8.0%	8.0%
BOD Treated (lbs.) (Includes Dry Matter)	10,458,740	10,500,000	10,500,000
Yakima (%)	88.3%	88.4%	88.4%
Union Gap (%)	5.7%	5.7%	5.7%
Terrace Heights (%)	6.0%	6.0%	6.0%
TSS Treated (lbs.) (Includes Dry Matter.)	8,756,711	8,800,000	8,850,000
Yakima (%)	88.6%	88.6%	88.6%
Union Gap (%)	7.1%	7.1%	7.1%
Terrace Heights (%)	4.3%	4.3%	4.3%

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

(**2021** Contributions into 472 Fund - $1,000,000)

	Yakima	Union Gap	Terrace Heights
Allocation, %	87.9%	8.1%	4.0%
Charge, Per Month	$ 73,250	$ 6,750	$ 3,333
Total Yearly Allocation	$ 879,000	$ 81,000	$ 40,000

NOTE: The percentages presented are based on contractual allocations.

Account 12 Overtime - Treatment plant operator shifts include 16 hours of overtime per operator per month. Additional overtime is usually generated when staffing is required for coverage during Holidays and to provide minimal staffing during the graveyard shift when the scheduled personnel are sick or want to enjoy their vacation benefits. Some overtime is associated with construction projects due to interruptions of normal treatment processes and the installation of new equipment.

Account 31 Office and Operating Supplies - This account purchases the various chemicals needed to properly operate the wastewater treatment plant.

Account 41 Professional Services - The primary components of this account are the City Service charges for General Fund support activities and the premium paid to the Risk Management Fund. This fund also provides limited professional consulting services and legal consultation with regards to permit and water quality regulations, and may include regulatory consultation for limited discharge permit issues. Also included advertising for required legal (SEPA, SERP, Permits) and bidding notices and the permit issued by the Department of Ecology for the City's wastewater discharge permit.

731	Treatment Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 1,437,965	$ 1,661,582	$ 2,300,214	$ 2,200,214	$ 2,310,404	5.0 %
12	Overtime	184,648	173,276	220,000	220,000	220,000	— %
13	Special Pay	44,631	44,909	80,080	80,080	80,081	— %
14	Retirement/Termination Cashout	124,580	12,431	100,000	100,000	100,000	— %
	Total	1,791,824	1,892,198	2,700,294	2,600,294	2,710,485	4.2 %
200	Benefits	884,746	873,547	1,047,922	1,047,922	1,024,860	(2.2)%
300	Operating Supplies						
31	Office & Operating Supplies	819,031	809,940	785,000	885,000	910,050	2.8 %
32	Fuel	13,030	11,714	16,800	16,800	16,800	— %
35	Small Tools & Equipment	1,401	11,613	25,000	25,000	25,000	— %
	Total	833,462	833,267	826,800	926,800	951,850	2.7 %
400	Professional Services & Charges						
41	Professional Services	1,482,024	1,451,017	1,735,121	763,990	1,136,903	48.8 %
42	Communications	15,032	15,354	17,726	17,726	17,726	— %
43	Transportation & Training	4,027	3,682	8,000	8,000	8,000	— %
44	Taxes & Assessments	307,824	266,539	250,100	250,100	250,100	— %
45	Rentals & Leases	2,269	781	15,000	15,000	15,000	— %
47	Public Utility Services	1,132,586	1,238,019	1,102,000	1,252,000	1,452,000	16.0 %
48	Repairs & Maintenance	29,982	41,775	118,359	118,359	118,359	— %
49	Miscellaneous	208,276	216,701	194,915	167,000	169,000	1.2 %
	Total	3,182,020	3,233,868	3,441,221	2,592,175	3,167,088	22.2 %
	Vehicle Replacement	50,000	50,000	50,000	50,000	50,000	— %
Total Expenditures		$ 6,742,052	$ 6,882,880	$ 8,066,237	$ 7,217,191	$ 7,904,283	9.5 %

Treatment Equipment - 732

Funds are budgeted in this line item as a contingency for new wastewater treatment plant equipment.

732	Treatment Equipment	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
600	Capital Outlay						
64	Machinery & Equipment	$ —	$ —	$ 100,000	$ —	$ 100,000	n/a

Pretreatment Operations - 734

The City of Yakima's Wastewater Division's Pretreatment Program is a requirement of the City's wastewater discharge (National Pollutant Discharge Elimination System/NPDES) permit as issued by the Department of Ecology.

The objective of the Pretreatment Program is to protect the Publicly Owned Treatment Works (POTW) from pollutants discharged by businesses and industries that can cause equipment damage, interference of plant processes, or pass through into the receiving waters. Illegal and unpermitted discharges pose significant risk to public health and the City's ability to maintain compliance with NPDES permit requirements. Recovering from such an event can take considerable time, exorbitant expense to the ratepayers, and risk fines and other penalties. Other objectives include improving opportunities to recycle and reclaim wastewater, to protect biosolids reuse options, and above all, protect the health of the employees at the POTW. The objectives are achieved by regulating discharges from

industries using Federal, State, and local limits, the more stringent being defined as Pretreatment Standards under Section 307 (d) of the Clean Water Act.

The City of Yakima is a fully delegated Pretreatment Program responsible for the control of wastewater discharges of all industrial users of its wastewater treatment and disposal system pursuant to requirements set forth in 40 CFR Part 403, Chapter 90.48 RCW, Chapters 173-208 WAC, 173-216 WAC, 173-201A WAC and 173-240 WAC and the City's NPDES permit.

A condition of §S6.A.1.b. of the City's 2003 NPDES permit required 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 Yakima city limits. The permit further required that the City develop the necessary agreements and funding to apply for the delegation of authority from Ecology to control wastewater discharge permitting of Significant Industrial Users (SIU's) in the jurisdictions of Union Gap, Terrace Heights, and Moxee that currently discharge to the Yakima Regional Wastewater Treatment Facility.

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 and granted the delegation to the City in November 2019. The delegation was formalized in a minor modification to the Wastewater Facility's NPDES permit. The delegation gave the City Pretreatment authority over significant industrial users in the Terrace Heights Sewer District, Moxee, and in the City of Union Gap. This gave the City of Yakima Pretreatment Program permitting responsibilities for at least eight additional SIU's. The City of Yakima is preparing and issuing the permits for these SIU's as they come up for renewal. The permit fees from the added SIU's fund the increased workload.

Further duties include monitoring, sampling, and inspecting all SIU's and Minor Industrial Users (MIU's) discharging to the City's POTW. The City of Yakima recognizes and regulates 35 SIU's in the combined service are 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 2020 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.

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.

In 2021, the Division has budgeted funds to update the City's local limits for wastewater discharge. The local limits are a requirement of federal pretreatment regulations that set maximum commercial and industrial user discharge limits on pollutants that could threaten the treatment facility's ability to meet water quality and biosolids standards. The local limits, last updated in 2010, require periodic update to reflect current pollutant loadings on the treatment plant.

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 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 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 WET testing of the effluent and required legal advertising for public notices of permits issued to the industries by the City.

734	Pretreatment Operations	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 467,741	$ 538,227	$ 554,219	$ 554,219	$ 568,961	2.7 %
12	Overtime	1,046	1,060	2,200	2,200	2,200	— %
13	Special Pay	341	449	9,000	9,000	9,000	— %
14	Retirement/Termination Cashout	491	1,594	32,000	32,000	32,000	— %
	Total	469,619	541,330	597,419	597,419	612,161	2.5 %
200	Benefits	220,149	236,976	243,452	243,452	248,024	1.9 %
300	Operating Supplies						
31	Office & Operating Supplies	11,554	6,671	10,250	10,250	10,250	— %
32	Fuel	4,294	5,076	6,000	6,000	6,000	— %
35	Small Tools & Equipment	—	—	250	250	250	— %
	Total	15,848	11,747	16,500	16,500	16,500	— %
400	Professional Services & Charges						
41	Professional Services	81,761	79,557	95,614	100,987	116,632	15.5 %
42	Communications	4,496	4,708	4,690	4,690	4,690	— %
43	Transportation & Training	2,370	1,460	2,500	2,500	2,500	— %
44	Taxes & Assessments	240,717	260,994	195,733	195,733	195,733	— %
48	Repairs & Maintenance	2,318	8,825	11,554	11,554	11,554	— %
49	Miscellaneous	19,218	21,051	24,704	24,704	31,529	27.6 %
	Total	350,880	376,595	334,795	340,168	362,638	6.6 %
600	Capital Outlay						
64	Machinery & Equipment	—	—	5,000	5,000	5,000	— %
	Vehicle Replacement	8,944	8,944	8,944	8,944	8,944	— %
Total Expenditures		$ 1,065,440	$ 1,175,592	$ 1,206,110	$ 1,211,483	$ 1,253,267	3.4 %

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

	From Fund / Function	To Fund	2019 Actual	2020 Year-End Estimate	2021 Projected Budget
WW Treatment Facility Projects	473/725	478	$ 501,500	$ 1,900,000	$ 2,400,000
REET 1 Debt Service - Underpass	473/730	342	84,448	84,448	84,448
WW Facilities Reserve	473/730	472	879,000	879,000	879,000
2008 Revenue Bonds	473/730	488	415,062	412,737	386,850
2012 Revenue Bonds	473/730	493	1,162,400	1,169,200	1,164,200
Total - Function 730			2,540,910	2,545,385	2,514,498
Collection Systems Construction	473/737	476	2,900,000	300,000	1,500,000
Total			$ 5,942,410	$ 4,745,385	$ 6,414,498

737 Treatment Charges/Transfers	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Transfers Out	$ 2,900,000	$ 2,900,000	$ 300,000	$ 300,000	$ 1,500,000	400.0 %

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

	2019 Actual	2020 Year-End Estimate	2021 Projected Budget	Maturity Date
Revenue Bonds				
2013 Wastewater Ref 2003 Series B (Fund 493)	$ 1,162,400	$ 1,169,200	$ 1,164,200	11/01/23
2008 Wastewater (Fund 488)	415,063	242,483	386,850	11/01/27
Subtotal - Transfer to Debt Service Funds	1,577,463	1,411,683	1,551,050	
Intergovernmental Loans				
2001 Fruitvale Neighborhood Water Wastewater Project	78,110	78,401	78,013	07/01/21
2005 River Road - Wastewater Improvement	126,058	127,973	127,352	07/01/25
2007 Ultra Violet Disinfection	123,665	126,244	125,638	07/01/27
SRF L1100008 - Wastewater Energy Efficiency Project	31,923	34,826	34,826	03/31/33
Wastewater Treatment Plant	272,723	277,152	276,479	03/31/33
L1200019 P2305 - Industrial Waste Anaerobic / Methane Utilization / Energy Conservation	84,559	88,660	88,254	09/01/31
PC13-961-059 P2327 Industrial Waste Anaerobic / Industrial Wastewater Main Extension	32,709	39,409	39,409	06/01/32
Subtotal - Debt Service in Wastewater Fund	749,747	772,665	769,971	
Total Debt Service	$ 2,327,210	$ 2,184,348	$ 2,321,021	

Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Debt Service	$ 725,179	$ 749,747	$ 772,665	$ 772,665	$ 769,969	(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.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 5,331,915	$ 6,268,275	$ 7,954,286	$ 7,954,286	$ 6,330,003	(20.4)%
32	Licenses & Permits	1,235,411	1,315,774	1,380,000	1,380,000	1,427,472	3.4 %
34	Charges for Goods & Services	20,899,174	21,541,316	21,105,574	21,105,574	21,695,899	2.8 %
36	Miscellaneous Revenues	11,783	29,526	121,000	121,000	23,200	(80.8)%
37	Property & Trust Gains	874,919	1,964,251	778,177	778,177	778,177	— %
	Transfers In	32,621	32,621	32,621	32,621	32,621	— %
Total		$ 28,385,823	$ 31,151,763	$ 31,371,658	$ 31,371,658	$ 30,287,372	(3.5)%

WASTEWATER CAPITAL FACILITIES - 472

Director of Public Works — *Scott Schafer*
Wastewater Division Manager — *Mike Price*

DEFINITION

This fund is used for expenditures that are required for the purpose of moderate level replacement and capital repair to the Wastewater Treatment Facility. In 2021, 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. See the Capital Budgets document for further information.

Function(s): 739.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
739 Capital Improvement	$ 658,788	$ 99,132	$ 2,750,000	$ 1,102,300	$ 507,880	(53.9)%
Revenues by Element						
34 Charges for Goods & Services	108,900	121,000	121,000	121,000	121,000	— %
Transfers In	616,000	879,000	879,000	879,000	879,000	— %
Total	724,900	1,000,000	1,000,000	1,000,000	1,000,000	— %
Fund Balance						
Beginning Balance	3,067,165	3,133,277	4,034,146	4,034,146	3,931,845	(2.5)%
Revenues less Expenditures	66,112	900,868	(1,750,000)	(102,300)	492,120	(581.1)%
Ending Balance	$ 3,133,277	$ 4,034,145	$ 2,284,146	$ 3,931,846	$ 4,423,965	12.5 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 658,788	$ 99,132	$ 1,250,000	$ 602,300	$ 507,880	(15.7)%
600 Capital Projects	—	—	1,500,000	500,000	—	(100.0)%
Total Expenditures	$ 658,788	$ 99,132	$ 2,750,000	$ 1,102,300	$ 507,880	(53.9)%

EXPLANATORY NARRATIVE

Capital Improvement - 739

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

739	Capital Improvement	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ —	$ —	$ —	$ 2,300	$ 7,880	242.6 %
48	Repairs & Maintenance	658,788	99,132	1,250,000	600,000	500,000	(16.7)%
	Total	658,788	99,132	1,250,000	602,300	507,880	(15.7)%
600	Capital Outlay						
65	Construction Projects	—	—	1,500,000	500,000	—	(100.0)%
Total Expenditures		$ 658,788	$ 99,132	$ 2,750,000	$ 1,102,300	$ 507,880	(53.9)%

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 year-end estimate and not spent are brought forward to the next year.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 3,067,165	$ 3,133,277	$ 4,034,146	$ 4,034,146	$ 3,931,845	(2.5)%
34	Charges for Goods & Services	108,900	121,000	121,000	121,000	121,000	— %
	Transfers In	616,000	879,000	879,000	879,000	879,000	— %
Total		$ 3,792,065	$ 4,133,277	$ 5,034,146	$ 5,034,146	$ 4,931,845	(2.0)%

WASTEWATER CAPITAL CONSTRUCTION - 476

Director of Public Works — *Scott Schafer*
Wastewater Division Manager — *Mike Price*

DEFINITION

This fund serves to provide resources for Wastewater System planning and collection system capital improvements. These efforts consist of capital projects to reduce or eliminate in-flow and infiltration, assist with financing of new trunk construction to accommodate service area growth, upgrading capacity of collection lines where needed, installation of new collection systems into select neighborhoods and repair/replacement of deteriorated pipes. See the Capital Budgets document for further information.

Function(s): 738.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
738 Capital Improvement	$ 3,212,501	$ 1,810,888	$ 5,210,000	$ 4,456,527	$ 3,288,927	(26.2)%
Revenues by Element						
33 Intergovernmental	296,816	11,383	—	—	—	n/a
Transfers In	2,900,000	2,900,000	300,000	300,000	1,500,000	400.0 %
Total	3,196,816	2,911,383	300,000	300,000	1,500,000	400.0 %
Fund Balance						
Beginning Balance	6,895,546	6,879,862	7,980,356	7,980,356	3,823,829	(52.1)%
Revenues less Expenditures	(15,685)	1,100,495	(4,910,000)	(4,156,527)	(1,788,927)	(57.0)%
Ending Balance	$ 6,879,861	$ 7,980,357	$ 3,070,356	$ 3,823,829	$ 2,034,902	(46.8)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 451,205	$ 362,830	$ 360,000	$ 246,527	$ 298,427	21.1 %
600 Capital Projects	2,761,295	1,448,059	4,850,000	4,210,000	2,990,500	(29.0)%
Total Expenditures	$ 3,212,500	$ 1,810,889	$ 5,210,000	$ 4,456,527	$ 3,288,927	(26.2)%

EXPLANATORY NARRATIVE

Capital Improvement - 738

The total capital outlay with the carryover from the previous year is detailed below. Funds budgeted in the year-end estimate and not spent are brought forward to the next year.

CAPITAL CONSTRUCTION EXPENDITURES

Mill Site Trunk Line	$ 1,500,000
Prioritized Aging Infrastructure Replacement	1,000,000
North First Street	250,000
Congdon Sewer Main	400,000
Other (Equipment/Prof Svcs/Contractors)	138,927
Total Sewer Construction	$ 3,288,927

738	Capital Improvement	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 421,538	$ 459,462	$ 350,000	$ 236,527	$ 288,427	21.9 %
48	Repairs & Maintenance	29,668	(96,633)	10,000	10,000	10,000	— %
	Total	451,206	362,829	360,000	246,527	298,427	21.1 %
600	Capital Outlay						
62	Buildings	—	52,490	500,000	500,000	25,000	(95.0)%
63	Impr Other Than Buildings	285,004	—	1,250,000	1,000,000	1,000,000	— %
64	Machinery & Equipment	5,135	—	100,000	10,000	100,000	900.0 %
65	Construction Projects	2,471,156	1,395,569	3,000,000	2,700,000	1,865,500	(30.9)%
	Total	2,761,295	1,448,059	4,850,000	4,210,000	2,990,500	(29.0)%
Total Expenditures		$ 3,212,501	$ 1,810,888	$ 5,210,000	$ 4,456,527	$ 3,288,927	(26.2)%

Revenue

Revenues consist of transfers from Wastewater Operating (473) and intergovernmental revenue from the Conference of Governments/Camp Hope in 2018/2019.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 6,895,546	$ 6,879,862	$ 7,980,356	$ 7,980,356	$ 3,823,829	(52.1)%
33	Intergovernmental	296,816	11,383	—	—	—	n/a
	Transfers In	2,900,000	2,900,000	300,000	300,000	1,500,000	400.0 %
Total		$ 10,092,362	$ 9,791,245	$ 8,280,356	$ 8,280,356	$ 5,323,829	(35.7)%

WASTEWATER CAPITAL PROJECTS - 478

Director of Public Works — *Scott Schafer*
Wastewater Division Manager — *Mike Price*

DEFINITION

The Yakima Wastewater Facilities Project Fund directs funds to provide payments for costs associated with the planning, installation, rehabilitation, expansion and modification of the Wastewater Treatment Facility and the Rudkin Road Lift Station.

This fund provides resources for mandated treatment work, expansion and rehabilitation outlined in the adopted Facilities Plan and other planning documents. The projected budget includes expenditures for facility improvements, rehabilitation, and professional services related to construction activities associated with the Facility Plan, Biosolids Management Plan, and other planning documents associated with NPDES Permit compliance. See the Capital Budgets document for further information.

Function(s): 739.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
739 Capital Improvement	$ 162,617	$ 1,552,954	$ 3,600,000	$ 2,225,000	$ 851,945	(61.7)%
Revenues by Element						
Transfers In	501,500	501,500	1,900,000	1,900,000	2,400,000	26.3 %
Fund Balance						
Beginning Balance	3,978,415	4,317,298	3,265,844	3,265,844	2,940,844	(10.0)%
Revenues less Expenditures	338,883	(1,051,454)	(1,700,000)	(325,000)	1,548,055	(576.3)%
Ending Balance	$ 4,317,298	$ 3,265,844	$ 1,565,844	$ 2,940,844	$ 4,488,899	52.6 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 112,699	$ 230,570	$ 600,000	$ 325,000	$ 601,945	85.2 %
600 Capital Projects	49,918	1,322,384	3,000,000	1,900,000	250,000	(86.8)%
Total Expenditures	$ 162,617	$ 1,552,954	$ 3,600,000	$ 2,225,000	$ 851,945	(61.7)%

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

Capital Improvement - 739
The projected budget consists of the following items for 2021. Funds budgeted for the previous year and not spent are brought forward to the next year.

CAPITAL PROJECTS EXPENDITURES

Primary Clarifier Mechanical Replacement	$ 250,000
Other (Equipment/Prof Svcs/Contractors)	601,945
Total Wastewater Facility Project	$ 851,945

739	Capital Improvement	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 20,794	$ 52,318	$ 500,000	$ 250,000	$ 501,945	100.8 %
48	Repairs & Maintenance	91,905	178,252	100,000	75,000	100,000	33.3 %
	Total	112,699	230,570	600,000	325,000	601,945	85.2 %
600	Capital Outlay						
65	Construction Projects	49,918	1,322,384	3,000,000	1,900,000	250,000	(86.8)%
Total Expenditures		$ 162,617	$ 1,552,954	$ 3,600,000	$ 2,225,000	$ 851,945	(61.7)%

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).

Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Beginning Balance	$ 3,978,415	$ 4,317,298	$ 3,265,844	$ 3,265,844	$ 2,940,844	(10.0)%
Transfers In	501,500	501,500	1,900,000	1,900,000	2,400,000	26.3 %
Total	$ 4,479,915	$ 4,818,798	$ 5,165,844	$ 5,165,844	$ 5,340,844	3.4 %

STORMWATER OPERATING - 441

Director of Public Works	***Scott Schafer***
Wastewater Division Manager	***Mike Price***

DEFINITION

The functions of this division include the responsibilities and obligations set forth by the City's 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

An update to the City's 2014 Stormwater Collection System Master Plan is underway in 2020 and is planned to be completed in 2021. The plan will update capital improvement capital improvement requirements. Assessment, treatment and monitoring of stormwater will 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 $500,000 in emergency repairs, re-alignment, and rehabilitation 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 2,000 feet of the DID system that demanded frequent tree root removal to mitigate backups was successfully lined and rehabilitated in 2020. In 2021, DID integration efforts will focus on abandoning DID infrastructure that crosses the Yakima city limits into Union Gap.

In 2021, 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. In 2020, the City restored the Trolley Berm that mitigates flooding from Wide Hollow Creek. Year 2021 projects will include debris removal and the funding of box culvert construction at two Wide Hollow Road bridges that are scheduled for replacement.

Function(s): 746.

AUTHORIZED PERSONNEL

For 2021, the total authorized personnel funded by this division is 12.21 FTE's funded from Wastewater (11.45 FTE's), Water (.21 FTE's), Engineering (.50 FTE's) and Public Works (.05 FTE's). Wastewater Division has dedicated 7.75 employees to perform the basic day-to-day operation of cleaning and assessing the existing stormwater system. An additional 3.7 FTE's provide support for laboratory testing, enforcement of the Illicit Discharge Ordinance, grant

administration, mapping, safety repairs, emergency response to localized flooding, Vactor waste handling and response to citizens. The Surface Water Engineer provides review of private development applications and designs surface water projects for the City of Yakima's public projects, including addressing localized flooding issues. The remaining FTE's represent employee time that is dedicated to support mandated stormwater activities and address safety and liability issues from other divisions within the City of Yakima.

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
Wastewater					
1272	Wastewater Manager	0.15	0.15	0.15	0.15
4240	Instrument Technician	0.02	0.02	0.02	0.05
4260	WWTP Lead Maintenance Technician	—	—	—	0.05
7123	Department Assistant III	0.03	0.05	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	5.05	4.00	4.00	4.40
8733	Wastewater Maintenance Crew Leader	2.15	1.80	1.80	3.35
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					
1271	City Engineer	—	—	—	0.04
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	0.04	0.04	0.04	0.04
11101	Construction Supervisor	0.04	0.10	0.10	0.10
11104	Senior Engineer	0.04	0.04	0.04	0.04
11107	Chief Engineer	0.04	0.04	0.04	—
Water					
1273	Water & Irrigation Manager	—	0.05	0.05	0.05
8751	Utilities Locator/Safety Coordinator	0.16	0.16	0.16	0.16
Public Works					
1160	Director of Public Works	0.05	0.07	0.07	0.05
Total Personnel		11.45	10.20	10.20	12.21

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 2021, funds are being transferred to the Parks Division and the Streets Division for Stormwater swale maintenance. No FTE's are directly allocated for such services to these departments to meet permit compliance.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
746 Administration	$ 3,379,812	$ 3,681,026	$ 4,060,732	$ 3,948,311	$ 4,280,045	8.4 %
Revenues by Element						
33 Intergovernmental	—	50,000	—	—	—	n/a
34 Charges for Goods & Services	—	—	1,000	1,000	1,000	— %
36 Miscellaneous Revenues	3,718,869	3,815,878	3,963,637	3,963,637	4,004,815	1.0 %
Total	3,718,869	3,865,878	3,964,637	3,964,637	4,005,815	1.0 %
Fund Balance						
Beginning Balance	776,552	1,115,609	1,300,461	1,300,461	1,316,787	1.3 %
Revenues less Expenditures	339,057	184,852	(96,095)	16,326	(274,230)	n/a
Ending Balance	$ 1,115,609	$ 1,300,461	$ 1,204,366	$ 1,316,787	$ 1,042,557	(20.8)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 657,590	$ 541,090	$ 694,140	$ 694,140	$ 894,832	28.9 %
200 Personnel Benefits	317,734	259,505	292,668	292,668	381,140	30.2 %
Sub-Total Salaries & Benefits	975,324	800,595	986,808	986,808	1,275,972	29.3 %
300 Operating Supplies	46,373	57,519	72,000	57,000	72,000	26.3 %
400 Professional Services & Charges	1,208,859	1,562,912	1,721,058	1,629,503	1,639,073	0.6 %
500 Intergovernmental [1]	29,256	—	—	—	—	n/a
600 Capital Projects	—	—	20,865	15,000	15,000	— %
Transfers	1,120,000	1,260,000	1,260,000	1,260,000	1,278,000	1.4 %
Total Expenditures	$ 3,379,812	$ 3,681,026	$ 4,060,731	$ 3,948,311	$ 4,280,045	8.4 %

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

[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.

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 2022.

Administration - 746

Account 12 Overtime - Overtime in this area is primarily due to emergency calls from localized flooding during storm events or snow melt.

Account 13 Special Pay - Special pay is required for "standby" after-hour emergency service calls and lump sum settlements included in collective bargaining contracts.

Account 31 Office and Operating Supplies - Operating supplies are primarily replacement grates and materials to repair/ replace broken storm drain infrastructure that present a hazard to the public.

Account 41 Professional Services - Primary components of this account include the City Service Charge paid to General Fund for administrative support and the insurance premium paid to the Risk Management Fund. Funds are also budgeted in this line item for professional services such as contracted repairs to the system, legal, and consulting services required to implement the stormwater permit process and interlocal agreements and infrastructure facility plan. In addition, the Stormwater Permit issued by Ecology is paid from this account.

746	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 636,609	$ 522,590	$ 653,901	$ 653,901	$ 844,263	29.1 %
12	Overtime	2,890	1,652	8,000	8,000	8,000	— %
13	Special Pay	11,877	9,844	15,239	15,239	15,569	2.2 %
14	Retirement/Termination Cashout	6,214	7,004	17,000	17,000	27,000	58.8 %
	Total	657,590	541,090	694,140	694,140	894,832	28.9 %
200	Benefits	317,734	259,505	292,668	292,668	381,140	30.2 %
300	Operating Supplies						
31	Office & Operating Supplies	36,815	28,093	40,000	40,000	40,000	— %
32	Fuel	9,558	9,205	12,000	12,000	12,000	— %
35	Small Tools & Equipment	—	20,220	20,000	5,000	20,000	300.0 %
	Total	46,373	57,518	72,000	57,000	72,000	26.3 %
400	Professional Services & Charges						
41	Professional Services	260,179	238,051	379,080	154,524	163,089	5.5 %
42	Communications	1,922	1,534	2,480	2,480	2,480	— %
43	Transportation & Training	200	1,223	1,500	1,500	1,500	— %
44	Taxes & Assessments	274,272	623,498	646,071	646,071	660,722	2.3 %
45	Rentals & Leases	—	—	4,000	4,000	4,000	— %
47	Public Utility Services	6,946	6,526	10,000	10,000	10,000	— %
48	Repairs & Maintenance	530,092	529,506	550,608	550,608	550,608	— %
49	Miscellaneous	135,249	162,575	127,320	260,320	246,674	(5.2)%
	Total	1,208,860	1,562,913	1,721,059	1,629,503	1,639,073	0.6 %

746	Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
500	Intergovernmental Services [2]						
51	Intergov't Prof Services	29,256	—	—	—	—	n/a
600	Capital Outlay						
64	Machinery & Equipment	—	—	20,865	15,000	15,000	— %
	Transfers Out	1,060,000	1,200,000	1,200,000	1,200,000	1,218,000	1.5 %
	Vehicle Replacement	60,000	60,000	60,000	60,000	60,000	— %
Total Expenditures		$ 3,379,813	$ 3,681,026	$ 4,060,732	$ 3,948,311	$ 4,280,045	8.4 %

Revenue

Revenues consist of the remainder of the Municipal Stormwater Capacity grant in 2019 and Stormwater charges and assessments.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 776,552	$ 1,115,609	$ 1,300,461	$ 1,300,461	$ 1,316,787	1.3 %
33	Intergovernmental	—	50,000	—	—	—	n/a
34	Charges for Goods & Services	—	—	1,000	1,000	1,000	— %
36	Miscellaneous Revenues	3,718,869	3,815,878	3,963,637	3,963,637	4,004,815	1.0 %
Total		$ 4,495,421	$ 4,981,487	$ 5,265,098	$ 5,265,098	$ 5,322,602	1.1 %

[2] 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.

STORMWATER CAPITAL - 442

Director of Public Works — *Scott Schafer*
Wastewater Division Manager — *Mike Price*

DEFINITION
This fund provides resources for Surface/Stormwater System planning and collection system capital improvements. Revenues are dependent on a line item transfer from Stormwater Utility (441) and from grants from the Washington Department of Ecology. These efforts consist of capital improvements and maintenance of the stormwater conveyance and treatment portion of the City's built environment.

Discussion
Completed projects will incorporate elements of the City's Business and Strategic plans to not only improve the built environment, but to improve the appearance of the City, develop partnerships and involve the public. The Municipal Storm Sewer System is operated in compliance with the Eastern Washington Municipal Stormwater Phase II general permit.

City Council's past direction was to keep stormwater utility rates reflective of a "minimal compliance" approach is considered along with capital improvement needs that are necessary to reduce flood hazard risks, improve the reliability of stormwater conveyance and maintain and improve the appearance of the City.

The Underground Injection Control (UIC) and National Pollutant Discharge Elimination System (NPDES) permit will continue to require increased investment in stormwater capital. The installation of new infrastructure in under-served areas must also be reflective of the rates.

The Division is 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 funding for the constructions of box culverts to increase conveyance capacity at two bridges that are scheduled for replacements. Funding is also included in the 2020 Stormwater Capital budget, the 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. See the Capital Budgets document for further information.

Function(s): 752.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
752 Capital Improvement	$ 406,691	$ 2,382,288	$ 3,650,000	$ 3,036,212	$ 3,554,865	17.1 %

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Revenues by Element						
37 Property & Trust Gains	1,256	—	—	—	—	n/a
Transfers In	1,060,000	1,200,000	1,200,000	1,200,000	1,218,000	1.5 %
Total	1,061,256	1,200,000	1,200,000	1,200,000	1,218,000	1.5 %
Fund Balance						
Beginning Balance	4,790,431	5,444,996	4,262,708	4,262,708	2,426,496	(43.1)%
Revenues less Expenditures	654,565	(1,182,288)	(2,450,000)	(1,836,212)	(2,336,865)	27.3 %
Ending Balance	$ 5,444,996	$ 4,262,708	$ 1,812,708	$ 2,426,496	$ 89,631	(96.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 310,111	$ 78,285	$ 525,000	$ 636,212	$ 154,865	(75.7)%
600 Capital Projects	96,581	2,304,003	3,125,000	2,400,000	3,400,000	41.7 %
Total Expenditures	$ 406,692	$ 2,382,288	$ 3,650,000	$ 3,036,212	$ 3,554,865	17.1 %

EXPLANATORY NARRATIVE

Capital Improvement - 752

The total capital outlay with the carryover from the previous year is detailed below. Funds budgeted in the year-end estimate and not spent are brought forward to the next year.

STORMWATER CAPITAL EXPENDITURES

Drainage Improvement District (DID)	$ 2,000,000
Street Flood Hazard Reduction	200,000
Urban Stream Flood Mitigation/Box Culverts	1,000,000
North First Street	200,000
Other (Equipment/Prof Svcs/Contractors/Contingencies)	154,865
Total Stormwater Construction	$ 3,554,865

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as appraisal of property prior to acquisition and legal or consultant assistance required to implement stormwater capital projects.

752	Capital Improvements	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 254,093	$ 72,087	$ 400,000	$ 611,212	$ 129,865	(78.8)%
48	Repairs & Maintenance	56,017	6,198	125,000	25,000	25,000	— %
	Total	310,110	78,285	525,000	636,212	154,865	(75.7)%
600	Capital Outlay						
62	Buildings	—	—	—	400,000	—	(100.0)%
63	Impr Other Than Buildings	—	—	125,000	—	—	n/a
65	Construction Projects	96,581	2,304,003	3,000,000	2,000,000	3,400,000	70.0 %
	Total	96,581	2,304,003	3,125,000	2,400,000	3,400,000	41.7 %
Total Expenditures		$ 406,691	$ 2,382,288	$ 3,650,000	$ 3,036,212	$ 3,554,865	17.1 %

Revenue

Revenue consists of a transfer from Stormwater Operating (441).

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 4,790,431	$ 5,444,996	$ 4,262,708	$ 4,262,708	$ 2,426,496	(43.1)%
37	Property & Trust Gains	1,256	—	—	—	—	n/a
	Transfers In	1,060,000	1,200,000	1,200,000	1,200,000	1,218,000	1.5 %
Total		$ 5,851,687	$ 6,644,996	$ 5,462,708	$ 5,462,708	$ 3,644,496	(33.3)%

WATER OPERATING - 474

Director of Public Works	***Scott Schafer***
Water Division Manager	***Dave Brown***

DEFINITION
This fund is responsible for the treatment and delivery of potable water of sufficient quantity and quality to meet domestic, fire suppression, commercial, industrial, and irrigation needs within the system's retail service area.

Water demand varies throughout the year from a low of 8 to a peak of 21 million gallons per day, consumed through approximately 18,900 service installations. Water is supplied from the Naches River to the Naches River Water Treatment Plant located at 6390 US Highway 12 where it is treated to meet state and federal drinking water standards. Seasonal supply capabilities are provided by the Kissel, Kiwanis, Gardner, and Airport wells and through Aquifer Storage and Recovery.

Water and Irrigation share 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 ten years and received the Gold Certificate in 2020.

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. In 2020 we discovered several leaks in one of the reservoirs, once fixed, our non-revenue water will decrease.

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. The city obtained a permanent reservoir permit from Ecology in January of 2017. Storage and recovery of water was 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, 850, 865 & 866.

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Fire Suppression Administration				
City Fire Hydrants Tested	657	625	577	517
Fire Hydrants Repaired	30	9	10	10
Fire Hydrants Replaced	16	16	5	15
New Fire Hydrants Installed	27	14	8	8
Potable Water Distribution				
Water Meters in Place	19,110	19,195	19,223	19,300
New Water Services Installed	118	122	100	90
New Fire Services Installed	3	10	10	8
Water Service Meter Sets Replaced	93	67	75	80
Number of Water Meters Replaced	13	9	15	15
Number of Water Main Breaks	6	13	8	8
Potable Water Supply				
Millions of Gallons of Water Produced	3,804	3,778	3,800	3,800
Number of Water Quality Complaints	12	8	12	10
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	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
1273	Water/ 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	—
8333	Water Treatment Plant Operator III	4.00	4.00	4.00	6.00
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	1.00	1.00	1.00
8742	Waterworks Specialist II [1]	4.00	8.00	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

WATER OPERATING BUDGET SUMMARY

		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function							
764	Water Distribution	$ 2,568,193	$ 2,615,105	$ 2,774,163	$ 2,675,580	$ 2,858,887	6.9 %
765	Potable Water Supply	1,795,868	1,835,861	2,115,499	2,058,499	2,146,669	4.3 %
771	Capital Administration	127,783	123,403	132,352	130,317	135,395	3.9 %
772	Potable Water Administration	5,045,638	4,605,845	5,166,205	4,451,318	4,765,450	7.1 %
	Debt Service	784,466	781,545	799,497	799,497	896,214	12.1 %
Total		10,321,948	9,961,759	10,987,716	10,115,211	10,802,615	6.8 %

[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 .70 FTE's in Engineering (700) and .21 FTE's are funded by Stormwater (441), .44 FTE's by Wastewater (473) and 1.25 FTE's by Irrigation (475).

WATER OPERATING BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Revenues by Element						
34 Charges for Goods & Services	9,777,266	9,947,077	10,560,000	10,560,000	11,010,000	4.3 %
35 Non-Court Fines & Forfeitures	199,851	138,191	100,000	100,000	100,000	— %
36 Miscellaneous Revenues	71,052	17,308	45,800	2,060	35,000	n/a
37 Property & Trust Gains	404,652	530,596	310,000	340,000	350,000	2.9 %
38 Nonrevenues	588	—	—	—	—	n/a
39 Other Financing Sources	5,074	—	—	—	—	n/a
Total	10,458,483	10,633,172	11,015,800	11,002,060	11,495,000	4.5 %
Fund Balance						
Beginning Balance	2,190,883	2,327,419	2,998,833	2,998,833	3,885,681	29.6 %
Revenues less Expenditures	136,535	671,413	28,084	886,849	692,385	(21.9)%
Ending Balance	$ 2,327,418	$ 2,998,832	$ 3,026,917	$ 3,885,682	$ 4,578,066	17.8 %

WATER OPERATING EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 1,958,298	$ 1,952,659	$ 2,187,271	$ 2,118,275	$ 2,243,730	5.9 %
200 Personnel Benefits	869,448	856,952	929,727	883,417	923,457	4.5 %
Sub-Total Salaries & Benefits	2,827,746	2,809,611	3,116,998	3,001,692	3,167,187	5.5 %
300 Operating Supplies	679,509	736,020	524,800	525,100	536,100	2.1 %
400 Professional Services & Charges	4,860,422	4,893,562	5,354,200	4,571,201	4,998,992	9.4 %
600 Capital Projects	12,984	—	233,600	259,100	238,000	(8.1)%
700 Debt Service - Principal	741,844	741,844	741,844	741,844	815,428	9.9 %
800 Debt Service - Interest	42,622	39,700	57,653	57,653	80,786	40.1 %
Transfers	1,156,821	741,021	958,621	958,621	966,121	0.8 %
Total Expenditures	$ 10,321,948	$ 9,961,758	$ 10,987,716	$ 10,115,211	$ 10,802,614	6.8 %

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 the result of emergencies and water main breaks.

Account 13 Special Pay - The areas that require special pay frequently are for individuals on emergency standby or shift premium.

Account 41 Professional Services - Engineering associated with consulting for permits and easements, mandatory commercial driver licenses, physicals for commercial driver licenses, and state certifications renewal. 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.

764	Water Distribution	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 1,045,385	$ 1,017,602	$ 1,112,450	$ 1,042,175	$ 1,124,987	7.9 %
12	Overtime	20,582	29,795	20,000	20,000	20,000	— %
13	Special Pay	23,060	24,267	39,639	39,639	39,772	0.3 %
14	Retirement/Termination Cashout	14,980	10,948	3,550	9,902	42,750	331.7 %
	Total	1,104,007	1,082,612	1,175,639	1,111,716	1,227,509	10.4 %
200	Benefits	502,132	496,024	537,516	491,206	532,370	8.4 %
300	Operating Supplies						
31	Office & Operating Supplies	424,713	437,560	244,000	244,000	248,500	1.8 %
32	Fuel	46,712	40,541	43,000	43,000	43,000	— %
34	Items Purchased for Resale	36	—	—	—	—	n/a
35	Small Tools & Equipment	9,520	16,273	14,000	14,000	14,000	— %
	Total	480,981	494,374	301,000	301,000	305,500	1.5 %
400	Professional Services & Charges						
41	Professional Services	2,902	14,008	10,300	5,150	5,300	2.9 %
42	Communications	6,422	6,086	7,509	7,309	7,609	4.1 %
43	Transportation & Training	1,748	1,195	3,000	1,500	3,000	100.0 %
44	Taxes & Assessments	202,979	229,012	194,000	205,000	230,000	12.2 %
45	Rentals & Leases	1,423	—	2,000	—	1,000	n/a
47	Public Utility Services	4,815	4,243	4,900	4,900	4,900	— %
48	Repairs & Maintenance	120,606	132,502	140,599	140,599	140,599	— %
49	Miscellaneous	27,178	42,050	36,600	46,100	41,100	(10.8)%
	Total	368,073	429,096	398,908	410,558	433,508	5.6 %
600	Capital Outlay						
63	Impr Other Than Buildings	—	—	200,000	200,000	200,000	— %
64	Machinery & Equipment	—	—	18,600	18,600	10,000	(46.2)%
	Total	—	—	218,600	218,600	210,000	(3.9)%
	Vehicle Replacement	113,000	113,000	142,500	142,500	150,000	5.3 %
Total Expenditures		$ 2,568,193	$ 2,615,106	$ 2,774,163	$ 2,675,580	$ 2,858,887	6.9 %

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 and a 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.

765	Potable Water Supply	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 541,458	$ 565,651	$ 667,952	$ 667,952	$ 687,529	2.9 %
12	Overtime	55,033	56,806	57,000	57,000	57,000	— %
13	Special Pay	9,941	9,983	18,548	10,548	10,559	0.1 %
14	Retirement/Termination Cashout	8,237	8,958	7,000	9,300	9,000	(3.2)%
	Total	614,669	641,398	750,500	744,800	764,088	2.6 %
200	Benefits	281,085	277,476	302,500	302,500	306,752	1.4 %
300	Operating Supplies						
31	Office & Operating Supplies	188,285	231,939	211,700	211,700	218,500	3.2 %
32	Fuel	2,994	4,385	3,500	3,800	3,500	(7.9)%
35	Small Tools & Equipment	6,579	4,803	8,000	8,000	8,000	— %
	Total	197,858	241,127	223,200	223,500	230,000	2.9 %

765	Potable Water Supply	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	1,692	2,298	15,000	15,100	15,100	— %
42	Communications	2,965	3,587	3,329	3,329	3,329	— %
43	Transportation & Training	2,107	677	1,600	1,600	1,600	— %
44	Taxes & Assessments	202,979	229,012	194,000	205,000	230,000	12.2 %
47	Public Utility Services	351,433	297,303	420,170	330,170	360,400	9.2 %
48	Repairs & Maintenance	37,146	15,012	34,700	35,300	50,900	44.2 %
49	Miscellaneous	76,534	100,569	125,500	126,700	126,500	(0.2)%
	Total	674,856	648,458	794,299	717,199	787,829	9.8 %
600	Capital Outlay						
64	Machinery & Equipment	—	—	15,000	40,500	28,000	(30.9)%
	Vehicle Replacement	27,400	27,400	30,000	30,000	30,000	— %
Total Expenditures		$ 1,795,868	$ 1,835,859	$ 2,115,499	$ 2,058,499	$ 2,146,669	4.3 %

Capital Administration - 771

These expenditures provide for Capital Improvements Program administration.

Account 12 Overtime - The functions that regularly require overtime are emergencies associated with developer projects or capital improvement projects.

Account 49 Miscellaneous - This account includes membership in the American Water Works Association and registration fees associated with training courses.

771	Capital Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 75,325	$ 75,769	$ 82,661	$ 82,661	$ 84,494	2.2 %
12	Overtime	13	11	1,000	1,000	1,000	— %
13	Special Pay	4	—	400	400	400	— %
14	Retirement/Termination Cashout	456	1,750	500	500	500	— %
	Total	75,798	77,530	84,561	84,561	86,394	2.2 %
200	Benefits	29,435	29,882	31,411	31,411	32,320	2.9 %
300	Operating Supplies						
32	Fuel	670	518	600	600	600	— %
400	Professional Services & Charges						
42	Communications	889	883	1,097	1,097	1,097	— %
43	Transportation & Training	584	736	2,000	1,000	2,000	100.0 %
48	Repairs & Maintenance	1,848	408	1,884	1,884	1,884	— %
49	Miscellaneous	2,573	10,444	7,300	6,265	7,600	21.3 %
	Total	5,894	12,471	12,281	10,246	12,581	22.8 %

771	Capital Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
600	Capital Outlay						
64	Machinery & Equipment	12,984	—	—	—	—	n/a
	Vehicle Replacement	3,000	3,000	3,500	3,500	3,500	— %
Total Expenditures		$ 127,781	$ 123,401	$ 132,353	$ 130,318	$ 135,395	3.9 %

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 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 the 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 - This transfer is to the Capital Fund (477) for Debt Service.

772	Potable Water Administration	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 159,637	$ 145,780	$ 164,853	$ 164,853	$ 153,939	(6.6)%
13	Special Pay	497	362	1,718	1,718	1,200	(30.2)%
14	Retirement/Termination Cashout	3,688	4,976	10,000	10,627	10,600	(0.3)%
	Total	163,822	151,118	176,571	177,198	165,739	(6.5)%
200	Benefits	56,796	53,570	58,300	58,300	52,016	(10.8)%
400	Professional Services & Charges						
41	Professional Services	1,037,754	1,043,249	1,193,078	390,112	515,511	32.1 %
42	Communications	588	671	726	726	726	— %
43	Transportation & Training	1,918	876	2,500	2,500	2,500	— %
44	Taxes & Assessments	2,002,648	2,049,234	2,144,000	2,144,000	2,271,000	5.9 %
45	Rentals & Leases	93,493	96,298	97,793	96,298	105,843	9.9 %
49	Miscellaneous	675,197	613,207	710,615	799,562	869,494	8.7 %
	Total	3,811,598	3,803,535	4,148,712	3,433,198	3,765,074	9.7 %
	Transfers Out	1,013,421	597,621	782,621	782,621	782,621	— %
Total Expenditures		$ 5,045,637	$ 4,605,844	$ 5,166,204	$ 4,451,317	$ 4,765,450	7.1 %

Debt Service
These expenditures are for debt service payments due to state agencies.

WATER DEBT SERVICE

	2019 Actual	2020 Year-End Estimate	2021 Projected Budget	Maturity Date
Water Treatment Plant Improvement PW Trust Fund Loan	$ 134,725	$ 134,725	$ 134,725	2023
Water Treatment Plant Impr PW Trust Fund Loan Interest	1,403	2,695	2,021	2023
Drinking Water State Revolving Fund (SRF) Loan	47,073	47,073	47,073	2025
Interest on Drinking Water SRF Loan	961	1,412	1,175	2025
Gardner Park Well PWTF Loan	121,149	121,149	121,149	2030
Gardner Park Well PWTF Loan Interest	2,524	5,452	4,846	2030
Recycle Drinking Water SRF Loan	175,740	175,740	175,740	2033
Recycle Drinking Water SRF Interest	30,974	39,542	36,905	2033
Automated Meter Read PWTF Loan	263,158	263,158	263,158	2033
Automated Meter Read PWTF Interest	3,838	8,553	7,895	2033
Water Main Replacement PWTF Loan	—	—	73,584	2041
Water Main Replacement PWTF Interest	—	—	27,942	2041
Total	$ 781,545	$ 799,499	$ 896,213	

Debt Service	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Debt Service	$ 784,466	$ 781,545	$ 799,497	$ 799,497	$ 896,214	12.1 %

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		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 2,190,883	$ 2,327,419	$ 2,998,833	$ 2,998,833	$ 3,885,681	29.6 %
34	Charges for Goods & Services	9,777,266	9,947,077	10,560,000	10,560,000	11,010,000	4.3 %
35	Non-Court Fines & Forfeitures	199,851	138,191	100,000	100,000	100,000	— %
36	Miscellaneous Revenues	71,052	17,308	45,800	2,060	35,000	n/a
37	Property & Trust Gains	404,652	530,596	310,000	340,000	350,000	2.9 %
38	Nonrevenues	588	—	—	—	—	n/a
39	Other Financing Sources	5,074	—	—	—	—	n/a
Total		$ 12,649,366	$ 12,960,591	$ 14,014,633	$ 14,000,893	$ 15,380,681	9.9 %

WATER CAPITAL - 477

Director of Public Works — *Scott Schafer*
Water Division Manager — *Dave Brown*

DEFINITION
This fund accounts for all the capital projects related to drinking water resources including surface water and groundwater, water treatment at the Naches River Water Treatment Plant and the wells, water transmission and distribution, water booster pumping stations, water storage at the reservoirs, fire suppression systems and control systems.

The Capital Outlay budget represents some of the CIP program adopted in the 2017 Water System Plan, some projects may need to be delayed pending rate adjustments. See the Capital Budgets document for further information.

Function(s): 773.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
773 Capital Improvement	$ 433,286	$ 1,439,136	$ 3,963,000	$ 604,375	$ 5,018,183	730.3 %
Revenues by Element						
33 Intergovernmental	110,785	—	—	—	—	n/a
36 Miscellaneous Revenues	20,000	—	46,000	1,000	—	(100.0)%
37 Property & Trust Gains	79,556	87,584	—	—	95,000	n/a
39 Other Financing Sources	—	—	1,740,000	—	1,740,000	n/a
Transfers In	750,000	565,000	750,000	750,000	750,000	— %
Total	960,341	652,584	2,536,000	751,000	2,585,000	244.2 %
Fund Balance						
Beginning Balance	4,827,141	5,354,196	4,567,644	4,567,644	4,714,268	3.2 %
Revenues less Expenditures	527,055	(786,552)	(1,427,000)	146,625	(2,433,183)	n/a
Ending Balance	$ 5,354,196	$ 4,567,644	$ 3,140,644	$ 4,714,269	$ 2,281,085	(51.6)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ 5,689	$ 37,468	$ 20,000	$ 54,876	$ 45,183	(17.7)%
600 Capital Projects	427,597	1,401,669	3,943,000	549,499	4,973,000	805.0 %
Total Expenditures	$ 433,286	$ 1,439,137	$ 3,963,000	$ 604,375	$ 5,018,183	730.3 %

EXPLANATORY NARRATIVE

Capital Improvement - 773

The total capital outlay with the carryover from the previous year is detailed below. Funds budgeted in the year-end estimate and not spent are brought forward to the next year.

WATER CAPITAL EXPENDITURES

City Services	$ 5,183
Intake, River redirection (Project #2335)	2,475,000
Leak Detection (Project #2439)	40,000
Water Main Replacement (project #2502)	175,000
Viola Two Bolt Main Replacement (Project #2503)	1,129,000
41st Ave Water Main Replacement (Project #2504)	694,000
1st Level Reservoir Repair (Project #2533)	500,000
Total Capital Outlay	$ 5,018,183

773	Capital Improvement	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400	Professional Services & Charges						
41	Professional Services	$ 5,239	$ —	$ —	$ 6,876	$ 5,183	(24.6)%
48	Repairs & Maintenance	450	37,468	20,000	48,000	40,000	(16.7)%
	Total	5,689	37,468	20,000	54,876	45,183	(17.7)%
600	Capital Outlay						
63	Impr Other Than Buildings	133,119	—	—	—	—	n/a
65	Construction Projects	294,478	1,401,669	3,943,000	549,499	4,973,000	805.0 %
	Total	427,597	1,401,669	3,943,000	549,499	4,973,000	805.0 %
Total Expenditures		$ 433,286	$ 1,439,137	$ 3,963,000	$ 604,375	$ 5,018,183	730.3 %

Revenue

Projected revenue is comprised of a transfer from the Water operating fund (474), interest and a Public Works Trust Fund loan of $1,740,000.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 4,827,141	$ 5,354,196	$ 4,567,644	$ 4,567,644	$ 4,714,268	3.2 %
33	Intergovernmental	110,785	—	—	—	—	n/a
36	Miscellaneous Revenues	20,000	—	46,000	1,000	—	(100.0)%
37	Property & Trust Gains	79,556	87,584	—	—	95,000	n/a
39	Other Financing Sources	—	—	1,740,000	—	1,740,000	n/a
	Transfers In	750,000	565,000	750,000	750,000	750,000	— %
Total		$ 5,787,482	$ 6,006,780	$ 7,103,644	$ 5,318,644	$ 7,299,268	37.2 %

IRRIGATION OPERATING - 475

Director of Public Works — *Scott Schafer*
Water Division Manager — *Dave Brown*

DEFINITION

Irrigation is responsible for the operation and maintenance of the city-owned irrigation utility. The irrigation system includes 66 individual delivery systems. The system is supplied with water through the Nelson Dam diversion, 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 (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 3% 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) . 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. This project is anticipated to be in final design and permitting in late fall of 2020 and ready for construction in early 2021.

Function(s): 782.

PERFORMANCE STATISTICS

Irrigation Supply	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Feet of Irrigation Main Replaced by Irrigation Crew	250	720	140	250
Number of Irrigation Services Replaced	300	262	620	180
Number of Irrigation Main Leaks	25	34	31	35
Feet of Irrigation Main Replaced by Irrigation Crew	250	720	140	250
Number of Service Work Orders	1,038	1,090	1,200	1,150

AUTHORIZED PERSONNEL

Class Code	Position Title	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
8671	Irrigation Specialist I [1]	2.00	—	—	—
8672	Irrigation Specialist II [1]	2.00	4.00	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

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
782 Operations & Maintenance	$ 1,804,753	$ 1,813,982	$ 1,928,678	$ 1,864,832	$ 1,907,974	2.3 %
Revenues by Element						
34 Charges for Goods & Services	1,866,456	1,899,390	1,903,000	1,903,000	1,988,500	4.5 %
36 Miscellaneous Revenues	5,301	1,000	7,000	7,000	—	(100.0)%
Total	1,871,757	1,900,390	1,910,000	1,910,000	1,988,500	4.1 %
Fund Balance						
Beginning Balance	934,756	1,001,760	1,088,168	1,088,168	1,133,336	4.2 %
Revenues less Expenditures	67,004	86,408	(18,678)	45,168	80,526	78.3 %
Ending Balance	$ 1,001,760	$ 1,088,168	$ 1,069,490	$ 1,133,336	$ 1,213,862	7.1 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100 Salaries & Wages	$ 526,245	$ 540,618	$ 568,283	$ 565,283	$ 577,171	2.1 %
200 Personnel Benefits	238,271	249,333	247,320	247,320	247,580	0.1 %
Sub-Total Salaries & Benefits	764,516	789,951	815,603	812,603	824,751	1.5 %
300 Operating Supplies	86,888	75,427	90,600	95,600	95,600	— %
400 Professional Services & Charges	923,348	882,604	977,475	911,629	932,624	2.3 %
Transfers	30,000	66,000	45,000	45,000	55,000	22.2 %
Total Expenditures	$ 1,804,752	$ 1,813,982	$ 1,928,678	$ 1,864,832	$ 1,907,975	2.3 %

[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.

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	Water Rights monitoring

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 the Irrigation 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.

782	Operations & Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
100	Salaries & Wages						
11	Salaries & Wages	$ 494,073	$ 508,913	$ 534,673	$ 534,673	$ 543,688	1.7 %
12	Overtime	14,787	16,265	15,000	12,000	15,000	25.0 %
13	Special Pay	9,703	9,629	10,160	10,160	10,032	(1.3)%
14	Retirement/Termination Cashout	7,683	5,811	8,450	8,450	8,450	— %
	Total	526,246	540,618	568,283	565,283	577,170	2.1 %
200	Benefits	238,271	249,333	247,320	247,320	247,580	0.1 %

782	Operations & Maintenance	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
300	Operating Supplies						
31	Office & Operating Supplies	69,864	56,992	71,100	76,100	76,100	— %
32	Fuel	13,438	13,186	12,000	12,000	12,000	— %
35	Small Tools & Equipment	3,586	5,249	7,500	7,500	7,500	— %
	Total	86,888	75,427	90,600	95,600	95,600	— %
400	Professional Services & Charges						
41	Professional Services	247,682	262,104	298,811	185,043	128,887	(30.3)%
42	Communications	2,755	2,980	2,500	2,650	2,500	(5.7)%
43	Transportation & Training	1,990	210	1,500	1,500	1,500	— %
44	Taxes & Assessments	88	88	100	100	100	— %
45	Rentals & Leases	7,333	7,614	7,670	7,553	8,302	9.9 %
47	Public Utility Services	397,412	388,286	405,185	421,185	453,185	7.6 %
48	Repairs & Maintenance	33,268	23,330	38,240	38,240	38,240	— %
49	Miscellaneous	232,821	197,992	223,468	255,358	299,910	17.4 %
	Total	923,349	882,604	977,474	911,629	932,624	2.3 %
	Vehicle Replacement	30,000	66,000	45,000	45,000	55,000	22.2 %
Total Expenditures		$ 1,804,754	$ 1,813,982	$ 1,928,677	$ 1,864,832	$ 1,907,974	2.3 %

Revenue

Revenue for the Irrigation fund includes:

- Fruitvale Canal Billings - Payment for water delivered from the Fruitvale Canal.
- Irrigation Fees and Charges - Income from customers based on total square footage.
- Interest - Investment and contract interest earned.

Revenue		2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
	Beginning Balance	$ 934,756	$ 1,001,760	$ 1,088,168	$ 1,088,168	$ 1,133,336	4.2 %
34	Charges for Goods & Services	1,866,456	1,899,390	1,903,000	1,903,000	1,988,500	4.5 %
36	Miscellaneous Revenues	5,301	1,000	7,000	7,000	—	(100.0)%
Total		$ 2,806,513	$ 2,902,150	$ 2,998,168	$ 2,998,168	$ 3,121,836	4.1 %

IRRIGATION CAPITAL - 479

Director of Public Works — *Scott Schafer*
Water Division Manager — *Dave Brown*

DEFINITION
The Irrigation Improvement Fund accounts for all the capital project expenditures related to irrigation water supply, distribution and transmission, storage, pumping stations and control systems.

The major source of funding for the Irrigation Capital Fund is derived from the capital improvement portion of the rates required to sufficiently sustain the utility. In 2019, Council approved a rate increase of 5.5% for each of the years 2019-2022.

To replace the Nelson Dam and consolidate the Fruitvale, General, Naches Cowiche Canal and Old Union diversions, the City will issue a $6.0 million bond or loan, with matching fund of $1.5 million from reserves, along with obtaining a Yakima County Floodplains by Design grant of $4.4 million, a Fish Barrier Removal Board grant of $4.1 million, and a grant from Washington Department of Fish and Wildlife Capital Program of $8.2 million. We anticipate spending about $6.1M a year until Nelson is done. This project should take about 4 years to complete.

Function(s): 783.

BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
783 Capital Improvement	$ 321,219	$ 916,992	$ 1,668,760	$ 1,594,120	$ 6,472,594	306.0 %
Revenues by Element						
33 Intergovernmental	—	84,884	274,000	400,000	7,634,500	n/a
34 Charges for Goods & Services	1,230,393	1,281,624	1,348,000	1,348,000	1,415,000	5.0 %
36 Miscellaneous Revenues	—	—	42,900	1,000	—	(100.0)%
39 Other Financing Sources	—	—	—	—	6,000,000	n/a
Total	1,230,393	1,366,508	1,664,900	1,749,000	15,049,500	760.5 %
Fund Balance						
Beginning Balance	3,315,324	4,224,499	4,674,015	4,674,015	4,828,894	3.3 %
Revenues less Expenditures	909,174	449,516	(3,860)	154,880	8,576,906	n/a
Ending Balance	$ 4,224,498	$ 4,674,015	$ 4,670,155	$ 4,828,895	$ 13,405,800	177.6 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges	$ —	$ —	$ —	$ 360	$ 44	(87.8)%
600 Capital Projects	3,677	596,838	1,350,000	1,275,000	6,200,000	386.3 %
Transfers	317,542	320,154	318,760	318,760	272,550	(14.5)%
Total Expenditures	$ 321,219	$ 916,992	$ 1,668,760	$ 1,594,120	$ 6,472,594	306.0 %

EXPLANATORY NARRATIVE

Capital Improvement - 783

The total capital outlay with the carryover from the previous year is detailed below. Funds budgeted in the year-end estimate and not spent are brought forward to the next year.

IRRIGATION CAPITAL EXPENDITURES

Fruitvale Nelson Dam Rebuild (Project #2010)	$ 6,150,000
Bond Repayment (last payment in 2033)	272,550
Pump Station - Main Improvement (Project #2440)	50,000
Total Capital Outlay	$ 6,472,550

783 Capital Improvement	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	$ —	$ —	$ —	$ 360	$ 44	(87.8)%
600 Capital Outlay						
65 Construction Projects	3,677	596,838	1,350,000	1,275,000	6,200,000	386.3 %
Transfers Out	317,542	320,154	318,760	318,760	272,550	(14.5)%
Total Expenditures	$ 321,219	$ 916,992	$ 1,668,760	$ 1,594,120	$ 6,472,594	306.0 %

Revenue

Revenues are from Irrigation Assessment fees and interest, along with grants from the Yakima County Floodplains by Design, the Fish Barrier Removal Board and the Washington Department of Fish and Wildlife's Capital Program. Also in 2021, a $6.0 million bond or loan is expected to be used for the Nelson Dam project.

Revenue	2018 Actual	2019 Actual	2020 Amended Budget	2020 Estimated Year-End	2021 Projected Budget	% Chng YE Est to Proj
Beginning Balance	$ 3,315,324	$ 4,224,499	$ 4,674,015	$ 4,674,015	$ 4,828,894	3.3 %
33 Intergovernmental	—	84,884	274,000	400,000	7,634,500	n/a
34 Charges for Goods & Services	1,230,393	1,281,624	1,348,000	1,348,000	1,415,000	5.0 %
36 Miscellaneous Revenues	—	—	42,900	1,000	—	(100.0)%
39 Other Financing Sources	—	—	—	—	6,000,000	n/a
Total	$ 4,545,717	$ 5,591,007	$ 6,338,915	$ 6,423,015	$ 19,878,394	209.5 %

APPENDICES

Summary of Significant Accounting Policies
Fund Overview
Permanent Budgeted Positions
Interfund Transfers
Internal Charges
Glossary
Abbreviations and Acronyms
Object Code Guide
General Information


CITY OF YAKIMA
INCORPORATED 1886

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 a separate fiscal and accounting entity, with a self-balancing set of accounts, each segregated for specific purposes. The General Fund accounts for all financial resources of the City except those required to be accounted for in a separate fund. 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 are also approved. 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).

Balanced Budget
The City will maintain a balanced budget within each fiscal year. "Balanced," means that Resources, defined as unencumbered beginning Fund Balance plus total estimated 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 strategy to build up and planned spend-down of 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
General Fund targets an ending fund balance of 16.7% (two months') of operating expenditures. Enterprise Funds, which distinguish between current and non-current assets and liabilities, similarly targets adequate levels of working capital. A restoration plan becomes part of the annual budgeting process when these levels fall below target.

Appropriation
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 / Fund	Department	Accounting Fund Type	Operational Department	City Grouping
General Fund				
102	City Manager	General	City Administration	Gen Gov't
109	Indigent Defense	General	City Administration	Gen Gov't
110	City Council	General	City Administration	Gen Gov't
136	Clean City Program	General	Public Works	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
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
Other Operating Funds				

Function / Fund	Department	Accounting Fund Type	Operational Department	City Grouping
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	2020 Conv Ctr/Capital Theatre Bonds	Debt Service	Finance	Debt Service
281	LTGO – Various Bond Issues	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 Capital Facilities	Enterprise	Public Works	Capital
473	Wastewater Operating	Enterprise	Public Works	Op/Enterprise
474	Water Operating	Enterprise	Public Works	Op/Enterprise
475	Irrigation Operating	Enterprise	Public Works	Op/Enterprise

Function / Fund	Department	Accounting Fund Type	Operational Department	City Grouping
476	Wastewater Capital Construction	Enterprise	Public Works	Capital
477	Water Capital	Enterprise	Public Works	Capital
478	Wastewater Capital Project	Enterprise	Public Works	Capital
479	Irrigation Capital	Enterprise	Public Works	Capital
488	2008 Wastewater Revenue Bonds	Enterprise	Finance	Debt Service
491	2004 Irrigation Revenue Bond	Enterprise	Finance	Debt Service
493	2012 Wastewater Revenue Bond.	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

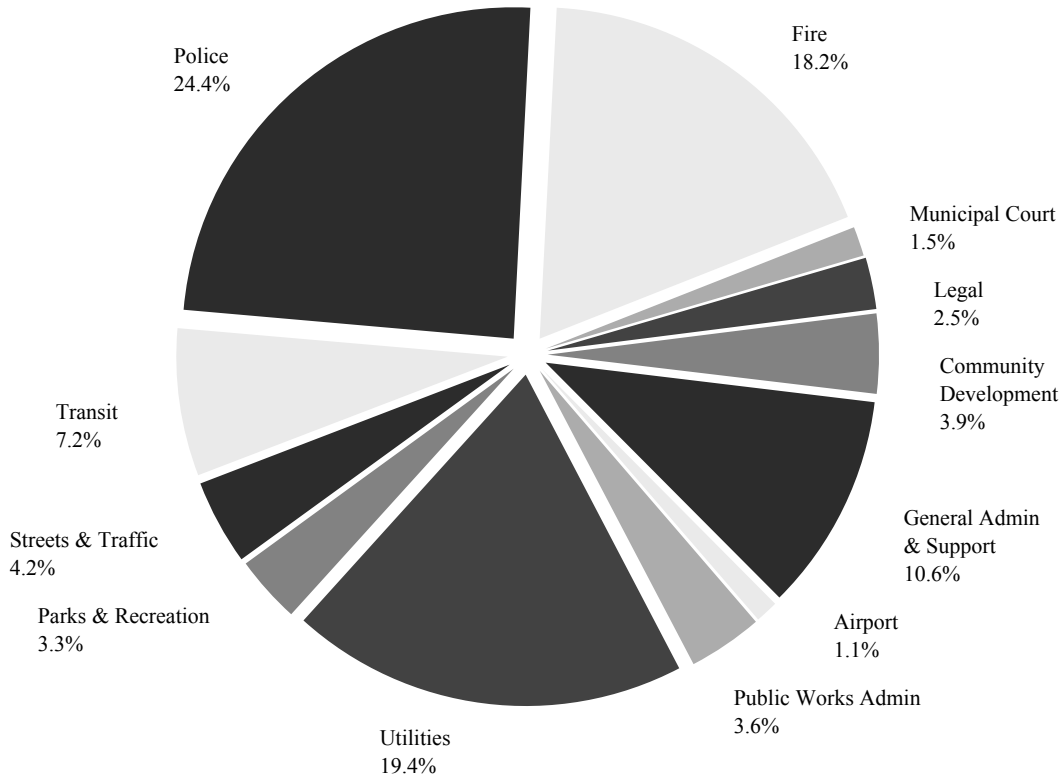

CITY OF YAKIMA
INCORPORATED 1886

PERMANENT BUDGETED POSITIONS

Citywide, the permanent budgeted work force is 769.35 FTE's for 2021, which is a 1.10 net decrease from the 2020 adopted budget. In the General Government classifications (General Fund, Parks and Recreation Fund and Street Fund) there are 482.95 permanent budgeted positions, a net of decrease of 1.0 FTE's from the 2020 adopted budget.

The City's collective bargaining agreement with the Yakima Police Patrolman's Association expired at the conclusion of 2019, and the agreements with the Yakima Public Works Division Managers and the Yakima Police Management groups are expiring at the end of 2020. Negotiations with the City's bargaining units are ongoing and assumptions have been included in the 2021 budget regarding the expected outcome of these negotiations.

CITY-WIDE ALLOCATION OF PERMANENT BUDGETED POSITIONS



Details of the 2018-2021 budget changes can be found in the individual department sections.

Pay and Compensation Ordinance may be found at:
https://www.yakimawa.gov/services/hr/files/Master-Pay-Ordinance.pdf

FULL-TIME EMPLOYEE (FTE) COMPARISON

Department Number/Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
General Government				
General Fund				
102 City Manager	3.00	4.00	3.00	3.00
110 City Council	7.00	7.00	7.00	7.00
136 Clean City	—	—	2.00	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	18.50	19.50	19.50	19.50
180 Municipal Court	12.20	12.20	12.20	11.20
210 Planning	7.00	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	1.00	—	—	—
310 Police	195.00	189.00	188.00	188.00
320 Fire	103.00	104.00	104.00	104.00
350 Information Technology	23.00	23.00	23.00	24.00
610 Financial Services	15.00	15.00	13.00	14.00
650 Utility Services	14.00	—	—	—
653 Parking	2.00	2.00	2.00	2.00
670 Purchasing	6.00	6.00	6.00	4.00
700 Engineering	7.75	7.75	7.75	8.75
Total General Fund	447.55	429.55	427.55	427.55
131 Parks & Recreation	20.90	22.90	23.40	23.40
133 Traffic Engineering	9.00	9.00	9.00	8.00
141 Streets	22.00	24.00	24.00	24.00
Total General Government	499.45	485.45	483.95	482.95
Other Operating Funds				
124 Neighborhood Development	7.00	7.00	7.00	6.00
125 Community Relations	5.00	5.00	6.00	5.00
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	8.70
462 Transit	54.30	54.30	55.30	55.50
471 Refuse	22.00	22.00	22.00	24.00
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	—	14.00	16.00	15.00
551 Equipment Rental	14.00	14.00	14.00	14.00
560 Public Works Administration	10.00	10.00	10.00	10.00
Total Other Operating Funds	268.50	282.50	286.50	286.40
Grand Total	767.95	767.95	770.45	769.35

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 non-exchange 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.


CITY OF YAKIMA
INCORPORATED 1886

ABBREVIATIONS & ACRONYMS

ACLU - American Civil Liberties Union

ADA - Americans with Disabilities Act

AFG - Assistance to Firefighters Grants

AFSCME - American Federation of State, County and Municipal Employees

AGIS - Airport Geospatial Information System

AIP - Airport Improvement Program

ALTC - Aging and Long-Term Care

AOA - Air Operations Area

ARFF - Aircraft Rescue and Fire Fighting

ARRA - American Recovery and Reinvestment Act

ARS - Automated Refuse Service

ATCT - Air Traffic Control Tower

AVL - Automatic Vehicle Location

AWC - Association of Washington Cities

BARS - Budget Accounting and Reporting System

BASUB - Basic Account/Sub Account

BNSF - Burlington Northern Santa Fe

BOD - Biochemical Oxygen Demand

BOR - Bureau of Reclamation

CAD - Computer Aided Design

CAFR - Comprehensive Annual Financial Report

CARES - Coronavirus Aid, Relief and Economic Security

CBD - Central Business District

CCRT - Coordinated Community Response Team

CCTV - Closed Circuit Television

CDBG - Community Development Block Grant

CDL - Commercial Drivers License

CDY - Committee for Downtown Yakima or

CED - Community & Economic Development

CEO - Chief Executive Officer

CHDO - Community Housing Development Organization

Chng - Change

Chrg - Charge

CIP - Capital Improvement Program or Construction in Progress

COG - Conference of Governments

COVID - Corona Virus Disease

CPA - Certified Public Accountant

CPE - Customer Premises Equipment

CPI - Consumer Price Index

CRB - Community Review Board

CTC - Capitol Theatre Commission

CYU - City of Yakima University

DAC - Distribution Code

DAY Downtown Association of Yakima

DBA - Doing Business As

DCYF - Department of Children, Youth & Families

DEA - Drug Enforcement Agency

DID - Drainage Improvement District (Stormwater)

DOC - Department of Corrections

DOJ - Department of Justice

DOT - Department of Transportation

DS - Debt Service

DST - Development Services Team

DYBID - Downtown Yakima Business Improvement District

EAP - Employee Assistance Program

EBMS - Employee Benefit Management Service

ED - Economic Development

EEOC - Equal Employment Opportunity Commission

EHM - Electronic Home Monitoring

EMS - Emergency Medical Services

EMT - Emergency Medical Technician

EPA - Environmental Protection Agency

ESA - Endangered Species Act

FAR - Federal Aviation Regulations

FAA - Federal Aviation Administration

FBI - Federal Bureau of Investigation

FBO - Fixed Based Operator

FEMA - Federal Emergency Management Agency

FLSA - Fair Labor Standards Act

FMLA - Family and Medical Leave Act

FMSIB - Freight Mobility Strategic Investment Board

FTA - Federal Transit Administration

FTE - Full-time Equivalent (employee)

FOG - Fat, Oil and Grease

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principles

GASB - Governmental Accounting Standards Board

GET - Gang Enforcement Team

GF - General Fund

GFI - Gang Free Initiative

GIS - Geographical Information System

GPM - Gallons Per Minute

GO - General Obligation

GRIT - Gang Response Intervention Team

HBCC - Henry Beauchamp Community Center

HOME - Home Investment Partnership Program

HOPE - Homeownership and Opportunity for People Everywhere

HSIP - Highway Safety Improvement Program

HUD - Housing and Urban Development

HVAC - Heating, Ventilation & Air Conditioning

IAFF - International Association of Firefighters

ICS - Incident Command System

ICMA - International City/County Management Association

IDIS - Integrated Disbursement Information System

IG - Intergovernmental

ILA - Interlocal Agreement

IPD - Implicit Price Deflator

ITS - Information Technology Services

JAG - Justice Assistance Grant

LED - Light Emitting Diode

LEOFF - Law Enforcement Officers and Firefighters

LID - Local Improvement District

LIFT - Local Infrastructure Finance Tool

LOCAL - Local Option Capital Asset Lending

LTD - Long-Term Debt

LTGO - Limited Tax General Obligation

MG - Million Gallons

MLK - Martin Luther King

MRSC - Municipal Research and Services

MSW - Municipal Solid Waste

NARC - Narcotics

NEPA - National Environmental Policy Act

NPDES - National Pollutant Discharge Elimination System

NPIAS - National Plan of Integrated Airport System

O & M - Operations and Maintenance

OFM - Office of Financial Management

OIC - Opportunities Industrialization Center

ONDS - Office of Neighborhood Development Services

Op - Operating

OPD - Office of Public Defense

PBIA - Parking and Business Improvement Area

PCI - Pavement Condition Index

PEG - Public Education Government

PERC - Public Employment Relations Commission

PFC - Passenger Facility Charge

PFD - Public Facilities District

PNWU - Pacific Northwest University of Health Sciences

POTW - Publicly Owned Treatment Works

PTE - Part-Time Employee

PW - Public Works

PWTF - Public Works Trust Fund

RCW - Revised Code of Washington

RDA - Revenue Development Area

REET 1 - Real Estate Excise Tax, 1st Quarter %

REET 2 - Real Estate Excise Tax, 2nd Quarter %

ROW - Right of Way

SAO - State Auditor's Office

SCADA - Supervisory Control & Data Acquisition

SCBA - Self Contained Breathing Apparatus

SEPA - State Environmental Policy Act

SERP - State Environmental Review Process

SIED - Supporting Investments in Economic Development

SIU - Significant Industrial Users

SRF - State Revolving Fund

SRTS - Safe Routes to School

STIP - Six Year Transportation Improvement Program

SU - Service Unit

SWAT - Special Weapons and Tactics

SWRD - Solid Waste and Recycling Division

TBD - Transportation Benefit District or To Be Determined

TIB - Transportation Improvement Board

TMDL - Total Maximum Daily Loads

TPA - Third Party Administrator / Tourist Promotion Area

TRU - Tactical Response Unit

TSA - Transportation Security Administration

TSS - Total Suspended Solid

TV - Television

UCR - Uniform Crime Reports

UIC - Underground Injection Control

ULP - Unfair Labor Practice

UPS - United Parcel Service

US - United States

UTGO - Unlimited Tax General Obligation

WA - Washington

WAC - Washington Administrative Code

WDFW - Washington Department of Fish and Wildlife

WET - Whole Effluent Toxicity

WFCC - Washington Fruit Community Center

WLAD - Washington Law Against Discrimination

WMWA - Washington Minimum Wage Act

WSDOT - Washington State Department of Transportation

WV - West Valley

WW - Wastewater

WWTF - Wastewater Treatment Facility

WWTP - Wastewater Treatment Plant

YAKCORPS - Yakima Consortium for Regional Public Safety

YCDA - Yakima County Development Association

YCTV - Yakima Community Television

YE - Year End

YFD - Yakima Fire Department

YMCA - Young Mens Christian Association

YPAC/Y-PAC - Yakima Public Affairs Channel

YPD - Yakima Police Department

YPAL - Yakima Police Athletic League

YPPA - Yakima Police Patrolman's Association

YRDA - Yakima Revenue Development Area

YTD - Year to Date

YV - Yakima Valley

YVC - Yakima Valley College

YVT - Yakima Valley Tourism

YVTS - Yakima Valley Transport System

YVVCB - Yakima Valley Visitors and Convention Bureau

YWCA - Young Women's Christian Association


CITY OF YAKIMA
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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 employer provided benefits, including mandatory employment insurance (industrial, life, unemployment, workers compensation), health care (medical and dental insurance), uniforms and retirement.

Account 310 Office and Operating Supplies - Articles purchased directly and consumed by operating departments (i.e. office supplies, chemicals, cleaning supplies, etc.)

Account 320 Fuel Consumed - Includes fuel usage by City vehicles (Police, Fire, Public Works, 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. 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.

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 650 Construction Projects - Project costs that helps maintain or improve a City asset, or infrastructure, such as a new construction, expansion, renovation, or replacement project for an existing facility or facilities.

Account 700 Debt Service/Intergovernmental Loans- Debt service principal payments for capital leases or installment purchases and debt service principal payments for intergovernmental loans.

Account 800 Debt Service Interest - Debt service interest payments for bonds, intergovernmental loans, leases, etc.

Transfers Out - Includes transfers to other departments for capital purposes, interfund loans, vehicle replacement, etc.

2020 GENERAL INFORMATION

Statistics

Date of Incorporation	1886
Form of Government	Council-Manager
Type of Government	Charter City
Location	Central Washington
Land Area	28.27 square miles
Rank in Size - State	11
Rank in Size - County	1
Population	95,490
Assessed Valuation	$7,406,439,444
City Employees (Full-time Equivalents)	770.45
Election and Voter Registration	
Number of Precincts	60
Number of Registered Voters	43,710

Property Tax Levy

Regular Levy	$19,799,077

Sales Tax Rates

State	6.50%
Transit	0.30%
City of Yakima	0.85%
Yakima County	0.25%
Criminal Justice (County)	0.40%
Total Sales Tax Rate	8.30%

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 Community Center, Henry Beauchamp Community Center , Washington Fruit Community Center, Tahoma Cemetery, and a 1.6 acre Dog Park

Bus Passes (1 month)

Adult	$25.00
Student	$18.00
Senior Citizen/Disabled	$9.00

Licenses and Permits Issued

2019 Business Licenses - sliding scale starts at $42.90 for 1 - 2 employees, maximum of $1,285.20 for over eighty employees	5,627
2019 Regulatory Licenses - Varies from $11.00 to $1,000	562

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	3
Total Number of Fire Personnel	104

Police Protection

Commissioned Police Personnel	143
Non-Commissioned Police Personnel	45
Total Number of Police Personnel	188
2019 Number of Calls for Service	149/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 4/24 Units	$68.12
Each Unit	$1.89
Wastewater - Average/Family of 4/12 Units	$85.88
Each Unit	$3.39
Refuse (Carry-out Available for Additional Charge)	
Automated Collection	
32 Gallon Cart	$37.00
96 Gallon Cart	$42.20
Yard Waste	
96 Gallon Cart	$34.28
Irrigation (per square foot)	$.0381

Water/Wastewater Customer Base

Water (Inside the City)	19,640
Water (Outside the City	92
Total Water Customers	19,732
Wastewater Residential (Inside the City)	23,820
Wastewater Residential (Outside the City)	59
Wastewater Commercial	2,106
Total Wastewater Customers	25,985
Irrigation Customers	10,353
Refuse Accounts	25,377

Note: For informational purposes only - not intended for official or legal purposes.


CITY OF YAKIMA
INCORPORATED 1886