



CITY OF

Yakima

Washington

2022

***Adopted
Budget***



CITY OF *Yakima*
Washington

ADOPTED BUDGET

*For the Fiscal Year
January 1 through December 31, 2022*

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
www.yakimawa.gov



CITY OF *Yakima*
2022 ADOPTED BUDGET

PRINCIPAL OFFICIALS

As of December 31, 2021

City Council

Patricia Byers

Holly Cousens

Eliana Macias

Jason White

Kay Funk

Soneya Lund

Brad Hill

Mayor, District 3

Assistant Mayor, District 7

District 1

District 2

District 4

District 5

District 6

City Administration

Robert Harrison

Connie Mendoza

Sara Watkins

Kelley Olwell

Jennifer Ferrer-Santa Ines

Joan Davenport

Matthew Murray

Aaron Markham

Jaime Vera

Scott Schafer

City Manager

Director of Human Resources

City Attorney

Municipal Court Presiding Judge

Director of Finance & Budget

Director of Community Development

Police Chief

Fire Chief

Acting Director of Yakima Air Terminal

Director of Public Works

Budget Prepared by:

Jennifer Ferrer-Santa Ines, Director of Finance & Budget

Jennifer Morris, Financial Services Officer

Kathy Miles, Financial Services Technician - Payroll

With special thanks to the Finance staff 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 01, 2021

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Yakima, Washington, for its Annual Budget for the fiscal year beginning January 01, 2021. 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 are submitting it to GFOA to determine its eligibility for another award.



CITY OF *Yakima*
2022 ADOPTED BUDGET

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CITYWIDE OVERVIEW

[Budget Readers Guide](#)

[City Profile](#)

[Budget Process & Calendar](#)

[Budget Transmittal](#)

[Budget Ordinance](#)

[Expenditures and Revenues by Category](#)

[Revenue Summary](#)

[Capital Budget Summary](#)

[Debt Summary](#)



BUDGET READERS GUIDE

DOCUMENT SECTIONS

Citywide Overview

Provides summary information to understand the city's overall budget concisely and clearly.

The [City Profile](#) provides information on the City itself, and includes items such as population, economy, tourism, healthcare and higher education.

The [Budget Process & Calendar](#) describes the budget process, and 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 Revenues by Category](#) pulls together budget 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 debt and debt under consideration, 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.



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.

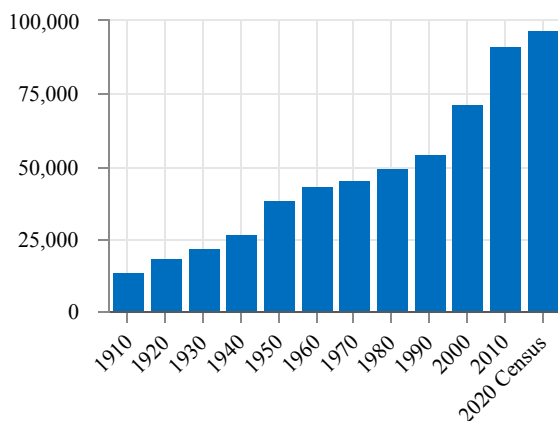


The City of Yakima was incorporated in 1886 and operates under a Council-Manager form of government with a full-time City Manager. The City Council is composed of seven members who are elected by district to alternating four-year terms staggered every two years. The City Council selects one of its members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

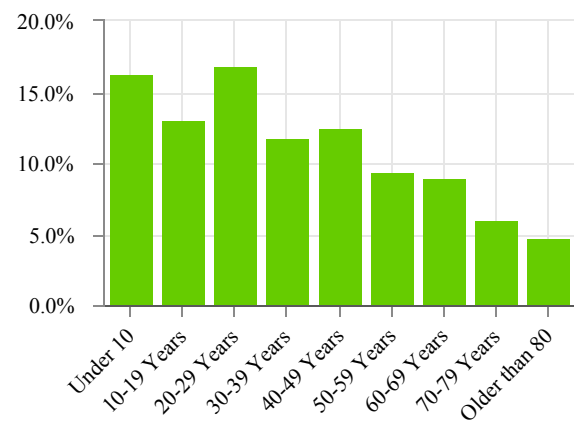
The City of Yakima provides a full range of municipal services, which include: police, fire, engineering, parks, cemetery, streets, code and parking enforcement, municipal court, economic development, and administrative services. The city also provides direct customer services: water treatment and distribution,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

With a census population of 97,340 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 in the next decade.

City of Yakima
HISTORICAL POPULATION



City of Yakima
AGE DISTRIBUTION



Source: Washington State Office of Financial Management (OFM) and US Census Bureau

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 average seasonally adjusted unemployment rate in 2020 for Yakima County was 9.7%, spiking in April at 14.9% (mainly due to COVID-19). Unemployment dropped to 5.5% in January of 2021, ending with an average for the year of 6.5%. 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 54,000 square feet of meeting space, along with a 6,300 square foot outdoor plaza, available for meetings and events.
- 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 15 full size soccer fields completed, with both grass and synthetic playing surfaces available, and a 13,500 square foot indoor facility.
- 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

Yakima Valley Memorial Hospital is the general 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.



2020 - 2021



5 Years



1994 & 2015

BUDGET PROCESS & CALENDAR

Budget Preparation

Early in the year, City Council begins the strategic planning by reviewing budget priorities, goals and policies, in order to establish the level of services that the City will provide in the following years' budget process. The process of planning and preparing the budget works towards meeting these priorities and goals, and towards presenting a balanced spending plan, within existing resources, for Council approval. Budget performance is monitored year-round through periodic reports to the City Manager and City Council. The Budget Calendar shows when the major parts of the budget process are currently scheduled to take place.

Adopting the Budget

The City Council approves the City's operating and capital 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 complies with mandates of Washington State Law and the City of Yakima's Charter:

1. Prior to October 1st of each year, the City Manager submits a [Preliminary 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 one hearing on the proposed property tax (ad valorem) in November and two public hearings on the [Preliminary Budget](#) in November.
3. In December, the [Budget Ordinance](#) is legally adopted by Council.

More information regarding the City of Yakima's budget process can be found in the [Budget Transmittal](#).

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 without an amendment.

The City Manager, or designee, 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. 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 on the budget.



Budget Message

Date: December 31, 2021

To: The Honorable Mayor and Members of City Council

From: Jennifer Ferrer-Santa Ines, Director of Finance & Budget

Subject: 2022 Adopted Budget - For the Year January 1 through December 31, 2022

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

- Communicates transparently the fiscal commitment to services for residents, voters 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 2022 funding with service delivery commitments.

This budget presents the information needed 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 2022 Budget, as adopted by City Council, incorporates all the direction discussed and approved during the entire 2022 budget process. This document presents a balanced General Fund budget - inclusive of the General Fund (001), Criminal Justice (003), and the Firemen's Relief & Pension (612) - with resources exceeding expenditures.

BUDGET SUMMARY

The overall budget shows \$288.8 million in revenues and \$293.7 million in expenditures. Expenditures are more than revenues due to the fact that several funds have planned expenses that are being funded through both fund balances and on-going revenues. Government Capital and Internal Service funds, in particular, are spending budget appropriations that were approved in prior year budgets to fund large projects that are now in progress.

The General Fund shows revenues of \$69.5 million and expenditures, including transfers, of \$70.0 million. The fund balance for the General Fund decreased by \$481,783, mainly due to an increase in medical and dental insurance rates, however, still remains within the approved reserve level, at 19.5%, at the end of 2022.

All funds citywide have positive fund balances and are expected to maintain these levels.

Functions of this Budget

- ***A Financial Plan*** - This budget discusses service delivery and long-term fiscal sustainability decisions. As a policy document, the budget makes specific links between desired goals and current and foreseeable circumstances.
- ***A Communications Device*** - The budget document is the result of a process that is a conversation with residents, voters and taxpayers of the City. The budget is more about services than it is about money, the result of citizen and Council 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 has always exceeded resources.
- **A Legal Authorization** - The budget is the legal appropriation authorization to fund the various operations of the City in the attainment of strategic priorities and goals. It must meet all the legal requirements, timelines and constraints of state statute, municipal codes and city charter.

2022 Budget Concerns

The COVID-19 pandemic continues to impact the City. In March 2020, the City of Yakima declared an emergency for the COVID-19 pandemic, in line with the State and County, and while this declaration officially ended on June 1, 2021, the city is still seeing the effects. 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. Lodging Tax suffered the greatest prolonged dollar amount decrease and is projected to take at least another year to come back to pre-COVID levels. County-wide, new COVID cases reported daily peaked in June and December of 2020, then again in September of 2021, and are currently declining, however, new variants of COVID continue to present challenges.

The 2022 budget includes a goal to assure prioritized services citywide. State law requires cities to have a balanced budget each year - expenses cannot exceed available resources (revenues plus unspent reserves). The following issues continue to affect the budget process annually.

The Chronic Budget Squeeze - Even though inflation is going up by as much as 3% (or more) a year, and 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. State law allows the City to increase the levy by more than 1% to keep up with inflation if a levy lid lift is approved by the majority of voters, however, this measure failed in 2020. This has hampered the ability of the city to ensure that funding for core services is growing at the same or similar rate as population and inflation. More information on revenues can be found in the [Revenue Summary](#) section.

Economic Development - Economic Development is about making cities more attractive, fostering growth, indirectly creating jobs and generating tax revenue that can be used to finance local government services. Without this revenue, there is little to no growth in the ability to fund future projects, creating a circular relationship that requires significant planning each year to overcome.

Cost of Personnel, Materials and Outside Services - The impact of inflation, and the structural obstacles the city is facing, require decisive and difficult steps for the long-term health of the city and its finances.

Capital Assets and Infrastructure - The City's infrastructure is the City's largest asset, with 406 miles of streets and highways 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 and 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 revenue capped at 1% growth fails to keep pace. This is a major challenge impacting the repair and maintenance of infrastructure.

PUTTING THE BUDGET TOGETHER

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 become known or are able to be forecasted reasonably. According to the Bureau of Labor Statistics, the Consumer Price Index increased for Seattle-Tacoma-Bellevue, WA area (June 2020 to 2021) by 5.5%. Recent economics have been driving this up significantly over the last year.

2022 Budget Goals

Next year's budget is largely based on what is known about this year's difficulties. The budget process requires everyone involved to evaluate the city's priorities annually, between immediate services and infrastructure, across

many funds, and being mindful of long-term fiscal sustainability. The major goals accomplished in the 2022 Budget were:

- Achieve a balanced budget in every fund.
- Assure prioritized services citywide.
- Preserve General Fund's reserve, with a goal of 25% of expenditures.
- Established equipment replacement funding for Police vehicles and Fire apparatus.
- An updated 5-year capital budget, developed for all funds, including projects within the General Fund.

Strategic Priorities

City Council evaluates and updates the strategic priorities of the city from time to time. These priorities are not necessarily financial, but pertain to current-year or long-term service delivery. Individual funds within the city address these strategic priorities within narratives in the [Budget by Department](#) section as "Goals". The City Council's 2022 strategic priorities are:

- Public Safety
- Fiscal Sustainability
- Housing
- Strengthening Partnerships
- Investment in Infrastructure

The main goal of the current budget process was to ensure that the budget was balanced in all funds. City staff across all departments produced the initial [Preliminary Budget](#) that essentially accomplished a balanced budget, prior to the City Council study sessions and meetings that looked to policy level considerations.

The following summarizes the key issues that were prioritized for City Council consideration in 2022:

- City Council approved a 5% increase on the "in-lieu" tax assessed on the City's Refuse revenue; increasing it from 15% to 20% on November 1st, 2021. The 5% increase will generate approximately \$430,000 per year in General Fund dollars, which City Council approved to be allocated to fund the expansion to the City's Clean City Program.
- Approval to invest \$1,000,000 for future equipment replacement of police vehicles and \$800,000 for fire apparatus.

In balancing current-year spending and fiscal sustainability, City Council conducted some difficult conversations during the 2022 budget process. Elected officials represent citizens, taxpayers and voters, and Council took their responsibility seriously - to ensure long-term fiscal sustainability.

Three new funds were also authorized by Council in 2021:

- A "[Clean City Fund](#)" (136) to account for the utility tax increase imposed on the City's waste systems' commercial refuse collection to meet Clean City program objectives. On November 1, 2021, City Council also approved an increase in the refuse in-lieu tax under Yakima Municipal Code 7.64.030 from 15% to 20% to enhance program efforts. (the Clean City Fund was created in 2019 as a part of the General Fund, but became a Special Revenue fund in 2021).
- An "[American Rescue Plan Act \(ARPA\) Fiscal Recovery Fund](#)" (180) to account for the award and future expenditure of the American Rescue Plan Act funds.
- Beginning in late 2021, a "[Custodial Fund](#)" (633), created to account for the resources that are held by the City of Yakima in a purely custodial capacity.

Summary of Major Changes from the Preliminary Budget

- A \$914,000 adjustment for increases in employee healthcare benefits.
- A 5% increase on the Refuse in-lieu tax to help enhance the City's Clean City Program, approved by Council on November 11, 2021.
- An increase to the Police budget of \$150,000, the annual service fee for Axon cameras software.

GENERAL FUND BUDGET HIGHLIGHTS

The General Fund budget of \$70.0 million (inclusive of funds 001, 003 and 612), 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 sales tax, utility taxes and property tax. In comparison, revenue for the non-General Fund portion of the budget - enterprise and other restricted-use funds - comes largely from user fees and rates (wastewater, water, stormwater etc.) and intergovernmental revenues, including grants and American Rescue Plan Act (ARPA) funding.

Categorically, salaries and benefits account for 78.3% of all General Fund expenditures. Functionally, Public Safety (police, fire, part of code enforcement, courts) accounts for 74.8% of all General Fund expenditures.

Fund Balance

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 less transfers), however, the city is currently working towards reaching a goal of 25% within the next several years. In comparison, Enterprise Funds have a current reserve target of 25% of total annual operating expenditures. At the end of 2021 the preliminary General Fund reserve is estimated to be \$14.1 million, or 21.9%.

The following chart depicts the City's General Fund reserve balances and the percent of expenditures, shown less transfers, as calculated in the Annual Comprehensive Financial Report (ACFR), from 2019 and 2020 actuals, as estimated for 2021 and as projected for 2022.

RESERVE BALANCES - GENERAL FUND (No Transfers)

General Fund	2019	2020	2021	2022	Change
	Actual	Actual	Year End Estimate	Projected	
Beginning Fund Balance	\$ 9,061,873	\$ 10,757,521	\$ 13,295,598	\$ 14,133,077	6.3 %
Revenues	67,099,146	67,479,453	67,696,532	69,469,377	2.6 %
Expenditures, Less Transfers	63,003,881	62,807,439	64,646,999	66,074,455	2.2 %
Ending Fund Balance	<u>\$ 10,757,521</u>	<u>\$ 13,295,598</u>	<u>\$ 14,133,077</u>	<u>\$ 13,651,294</u>	(3.4)%
Reserve as a % of Expenditures	17.1 %	21.2 %	21.9 %	20.7 %	(1.2)%

Financial Plan/Forecast - General Fund

The General Fund Forecast identifies the beginning fund balances and revenues (resources), expenditures, and ending fund balances, and shows the correlation of those numbers to the policy reserve amounts over the next five years. Revenues, and even more so expenditures, are subject to dynamic changes within city governments, so even current operating budgets can be updated late in the year, changing the long-term outcomes within the chart. Forecast charts serve as a tool to foster discussions on long-term outcomes of decisions made, help project trends, demonstrate efforts towards achieving minimum fund balance financial policies, and determine the financial direction of the city.

GENERAL FUND FORECAST

	2020	2021	2022	2023	2024	2025	2026
	Actual	YE Est	Budget	Budget	Budget	Budget	Budget
Beginning Balance	\$ 10,757,521	\$ 13,295,598	\$ 14,133,077	\$ 13,651,294	\$ 11,288,127	\$ 6,887,245	\$ 281,811
Revenues							
Sales Tax	22,915,342	25,901,997	27,087,000	28,170,480	29,297,299	30,469,191	31,687,959
Other Tax & Assents	760,317	1,031,633	1,082,000	1,103,640	1,125,713	1,148,227	1,171,192
Utility & Franchise Tax	18,482,716	19,644,904	20,325,209	20,731,713	21,146,347	21,569,274	22,000,659
Property Tax	10,289,701	9,179,830	9,335,615	9,522,327	9,712,774	9,907,029	10,105,170
Licenses & Permits	1,607,364	1,676,902	1,704,700	1,738,794	1,773,570	1,809,041	1,845,222
Intergovernmental	7,379,313	4,219,553	3,865,140	3,942,443	4,021,292	4,101,718	4,183,752
Charges for Services	2,872,647	3,519,198	3,449,776	3,518,772	3,589,147	3,660,930	3,734,149
Fines/Forf/Trans/Misc	3,172,053	2,522,515	2,619,937	2,672,336	2,725,783	2,780,299	2,835,905
Total Revenues	67,479,453	67,696,532	69,469,377	71,400,505	73,391,925	75,445,709	77,564,008
Expenditures							
Salaries & Wages	36,762,786	38,389,123	40,540,111	42,972,518	45,550,869	48,283,921	51,180,956
Personnel Benefits	12,973,817	13,707,298	14,214,195	15,067,047	15,971,070	16,929,334	17,945,094
Supplies, Equip & Misc	1,707,137	2,768,235	1,774,869	1,845,864	1,919,699	1,996,487	2,076,346
Services & Charges	10,819,260	9,060,638	9,234,890	9,604,286	9,988,457	10,387,995	10,803,515
Capital Outlays	267,798	515,165	104,000	109,200	114,660	120,393	126,413
Debt Service	276,641	206,540	206,390	210,518	214,728	219,023	223,403
Transfers	2,133,937	2,212,054	3,876,705	3,954,239	4,033,324	4,113,990	4,196,270
Total Expenditures	64,941,376	66,859,053	69,951,160	73,763,672	77,792,807	82,051,143	86,551,997
Est End Fund Balance	\$ 13,295,598	\$ 14,133,077	\$ 13,651,294	\$ 11,288,127	\$ 6,887,245	\$ 281,811	\$ (8,706,178)
Policy Rsv Amt - 16.7%	\$ 10,845,210	\$ 11,165,462	\$ 11,681,844	\$ 12,318,533	\$ 12,991,399	\$ 13,702,541	\$ 14,454,183
Net Fund Balance	\$ 2,450,388	\$ 2,967,615	\$ 1,969,450	\$ (1,030,406)	\$ (6,104,154)	\$ (13,420,730)	\$ (23,160,361)

General Fund assumptions:

- Revenue projections provide for a conservative growth of 2%, except for Sales Tax, which is shown at 4%.
- Salaries and benefits are projected at 6% growth to provide for labor contract agreements and minimum wage increases.
- Supplies, services and intergovernmental have a growth factor of 4%.
- Capital outlay, projected at 5% growth, provides for a systematic methodology to replace and repair City buildings, vehicles and other equipment in a timely manner. Funds budgeted for the previous year and not spent are brought forward to the next year.
- Debt Service is projected at 2% growth.
- Transfers-out to other funds are projected at 2%.

The previous schedule begins to show a deficit after meeting ending fund balance requirements and reserve policy at the end of 2023. This is attributable to operational costs growing at a higher percent than revenue growth, in part due to that lack of a levy lid lift, as property tax growth of 1% plus new construction is not sufficient to maintain existing services. It has become more critical than ever to review alternative revenue sources and monitor expenditures closely in order to maintain a balance budget.

CITYWIDE BUDGET HIGHLIGHTS

The city's overall citywide expenditure budget for 2022 is \$293.7 million, with projected revenues of \$288.8 million, and total resources of \$405.4 million. The reserve balance decreased by \$4.9 million, due in large part to the expenditures of \$49.4 million for carried over and current enterprise capital projects. This results in a particularly large increase over prior year and a decrease to reserves, particularly for the Wastewater Operating Fund, considered a major fund (10% of the revenues or expenditures of the appropriated budget) in 2022.

The following chart summarizes the total city budget, including transfers.

2022 ADOPTED BUDGET SUMMARY

	Estimated 2022 Beg Fund Balance	2022 Projected Revenues	2022 Proposed Expenditures	Increase in (Dec in) Reserves	Budgeted 2022 Ending Balance	% of Prop Exp
General Fund (001, 003 & 612)	\$ 14,133,077	\$ 69,469,377	\$ 69,951,160	\$ (481,783)	\$ 13,651,294	19.5 %
Parks and Recreation	893,139	5,565,769	6,240,392	(674,623)	218,516	3.5 %
Street & Traffic Operations	1,133,950	6,478,808	6,518,584	(39,776)	1,094,174	16.8 %
General Government Subtotal	16,160,166	81,513,954	82,710,136	(1,196,182)	14,963,984	18.1 %
Other Governmental Operating Funds	12,755,307	29,267,731	18,831,776	10,435,955	23,191,262	123.1 %
Government Capital Funds	11,428,421	34,512,287	29,785,352	4,726,935	16,155,356	54.2 %
Enterprise Operating Funds	29,603,370	67,345,914	74,692,023	(7,346,109)	22,257,261	29.8 %
Enterprise Capital Funds	32,186,736	35,539,541	49,407,226	(13,867,685)	18,319,051	37.1 %
Internal Service Funds	2,547,064	10,002,954	8,652,271	1,350,683	3,897,747	45.0 %
Employee Benefit Reserve	5,304,154	17,700,231	16,935,080	765,151	6,069,305	35.8 %
Risk Management Reserves	3,555,419	5,826,575	5,554,763	271,812	3,827,231	68.9 %
Debt Service & Agency Funds	3,081,301	7,100,227	7,100,485	(258)	3,081,043	43.4 %
Total	<u>\$ 116,621,938</u>	<u>\$ 288,809,414</u>	<u>\$ 293,669,112</u>	<u>\$ (4,859,698)</u>	<u>\$ 111,762,240</u>	38.1 %

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 2022 budget includes capital investment expenditures of \$29.8 million in Government Capital funds and \$49.4 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 2022 and will be carried forward into future years.

Economic development is important to the health of any city's budget. Without growth, there is no increase in revenues for services within the city, and consequently, due to inflation, the ability to fund those services declines. The two major projects planned for 2022 to help boost economic development in the city are:

- \$9,400,000 for the Yakima Revenue Development Area (YRDA) mill site redevelopment, an investment in future Property and Sales Tax revenue.
- \$8,122,000 is budgeted for the design and construction of the North First Street Revitalization project.

The 2022 [Capital Budgets document](#) is the forecast for citywide capital for the years 2022-2026, presented during the budget process, and updated for this document in the [Capital Budget Summary](#). This information provides a means through which the City Council can take a comprehensive planned and programmed approach to utilizing the City's financial resources in the most responsive and efficient manner to meet capital service and facility needs. This process helped to encourage 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 Budgets 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 improvement items that may be 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 2022 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.

Financial Plan/Forecast - Citywide

As shown in the General Fund forecast, the information in the following chart helps to provide insight into services, financial planning, trends and future obligations at the citywide level.

CITYWIDE FORECAST

	2020 Actual	2021 YE Est	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Beginning Balance	\$101,056,370	\$118,758,709	\$116,621,938	\$111,762,240	\$ 83,652,324	\$ 46,627,461	\$ 82,091
Revenues							
Sales Tax	32,006,992	34,936,245	37,334,000	38,827,360	40,380,454	41,995,672	43,675,499
Other Tax & Assmnts	5,380,170	6,417,155	7,176,000	7,319,520	7,465,910	7,615,228	7,767,533
Utility & Franchise Tax	19,228,464	20,725,789	21,872,139	22,309,582	22,755,774	23,210,889	23,675,107
Property Tax	21,275,210	21,915,076	22,228,250	22,672,815	23,126,271	23,588,796	24,060,572
Licenses & Permits	3,016,025	3,104,373	3,181,700	3,245,334	3,310,241	3,376,446	3,443,975
Intergovernmental	26,952,594	59,253,659	55,974,376	57,093,864	58,235,741	59,400,456	60,588,465
Charges for Services	53,479,258	56,362,781	58,299,465	59,465,454	60,654,763	61,867,858	63,105,215
Fines/Forf/Trans/Misc	66,217,537	52,385,115	82,743,484	70,000,000	70,700,000	71,407,000	72,121,070
Total Revenues	227,556,250	255,100,193	288,809,414	280,933,929	286,629,154	292,462,345	298,437,436
Expenditures							
Salaries & Wages	59,105,338	65,034,095	68,366,881	72,468,894	76,817,028	81,426,050	86,311,613
Personnel Benefits	34,883,023	39,161,767	40,009,167	42,409,717	44,954,300	47,651,558	50,510,651
Supplies, Equip & Misc	5,997,009	8,543,192	7,167,379	7,454,074	7,752,237	8,062,326	8,384,819
Services & Charges	54,080,676	60,428,394	70,204,478	73,012,657	75,933,163	78,970,490	82,129,310
Capital Outlays	25,277,940	59,343,330	70,629,061	74,160,514	77,868,540	81,761,967	85,850,065
Debt Service	17,012,811	9,232,318	9,079,440	10,761,029	10,976,250	11,195,775	11,419,691
Transfers	13,497,114	15,493,868	28,212,706	28,776,960	29,352,499	29,939,549	30,538,340
Total Expenditures	209,853,911	257,236,964	293,669,112	309,043,845	323,654,017	339,007,715	355,144,489
Est End Fund Balance	\$118,758,709	\$116,621,938	\$111,762,240	\$ 83,652,324	\$ 46,627,461	\$ 82,091	\$ (56,624,962)
Policy Rsv Amt - 16.7%	\$ 35,045,603	\$ 42,958,573	\$ 49,042,742	\$ 51,610,322	\$ 54,050,221	\$ 56,614,288	\$ 59,309,130
Net Fund Balance	\$ 83,713,106	\$ 73,663,365	\$ 62,719,498	\$ 32,042,002	\$ (7,422,760)	\$ (56,532,197)	\$ (115,934,092)

Citywide Assumptions:

- Revenue projections provide for a conservative growth of 2%, except for Sales Tax, which is shown at 4%. In 2022 the Fines/Forfeitures,/Transfers and Miscellaneous revenue projection includes \$15.0 million in debt proceeds, consequently, 2023 projection is a historical average of the previous 4 years, and then 1% growth for 2024-2026.
- Salaries and benefits are projected at 6% growth to provide for labor contract agreements and minimum wage increases.
- Supplies, services and intergovernmental have a growth factor of 4%.
- Capital outlay, projected at 5% growth, provides for a systematic methodology to replace and repair City buildings, vehicles and other equipment in a timely manner. Funds budgeted for the previous year and not spent are brought forward to the next year.
- Debt Service is projected at an additional \$1.5 million planned debt in 2023, and 2% growth from 2024 - 2026.
- Transfers-out to other funds are projected at 2%.

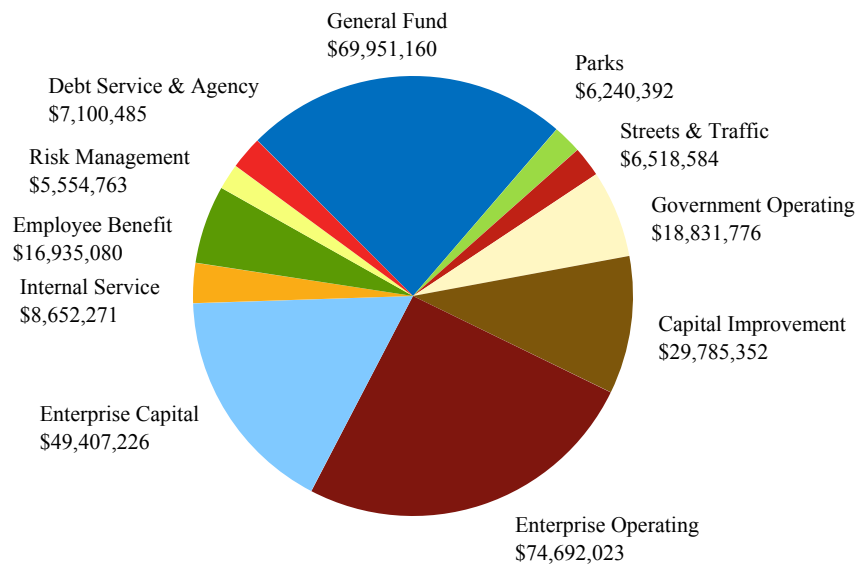
The previous schedule begins to show a deficit after meeting ending fund balance requirements and reserve policy at the end of 2024. This is mainly attributable to operational costs growing at a higher rate than revenue growth, along with capital funding in the form of future grants that have not yet been applied for or authorized at this time.

PERSONNEL

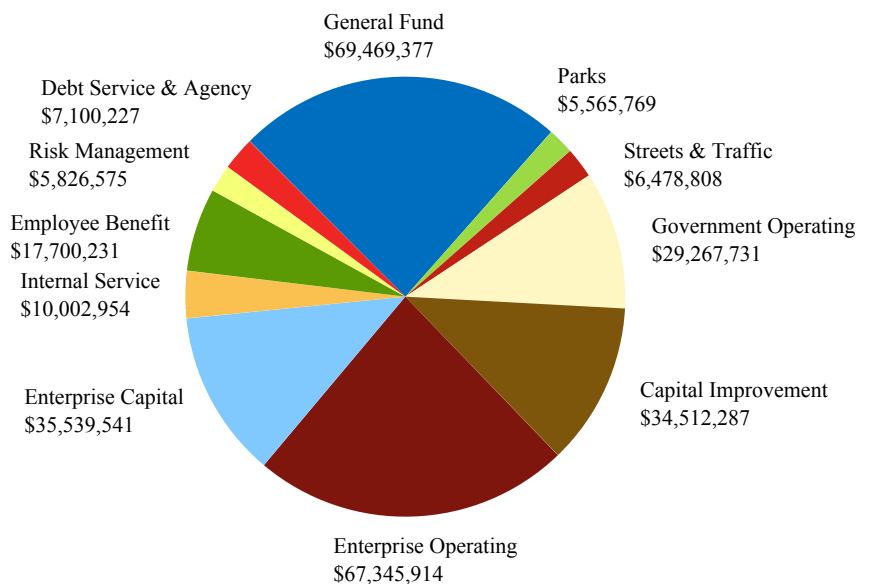
The 2022 budget includes a total of 782.93 full-time equivalent (FTE's) employees, a net increase of 13.58 FTE's from the 2021 Adopted Budget. The following chart shows that citywide staffing levels have not changed significantly for that last ten years in relation to the population being served. More detail can be found in the [Permanent Budgeted Positions](#) section.

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Number of Employees	722.3	727.2	748.4	761.2	768.5	764.7	765.7	768.0	770.5	769.4
Employees Per Capita	7.9	7.9	8.0	8.2	8.2	8.1	8.1	8.1	7.9	7.9
Population ¹	91,930	92,620	93,080	93,220	93,410	93,900	94,190	94,440	96,968	97,810

2022 EXPENDITURE BUDGET BY FUNCTIONAL GROUPING \$293,669,112



2022 REVENUE BUDGET BY FUNCTIONAL GROUPING \$288,809,414



¹ Population from the Office of Financial Management.

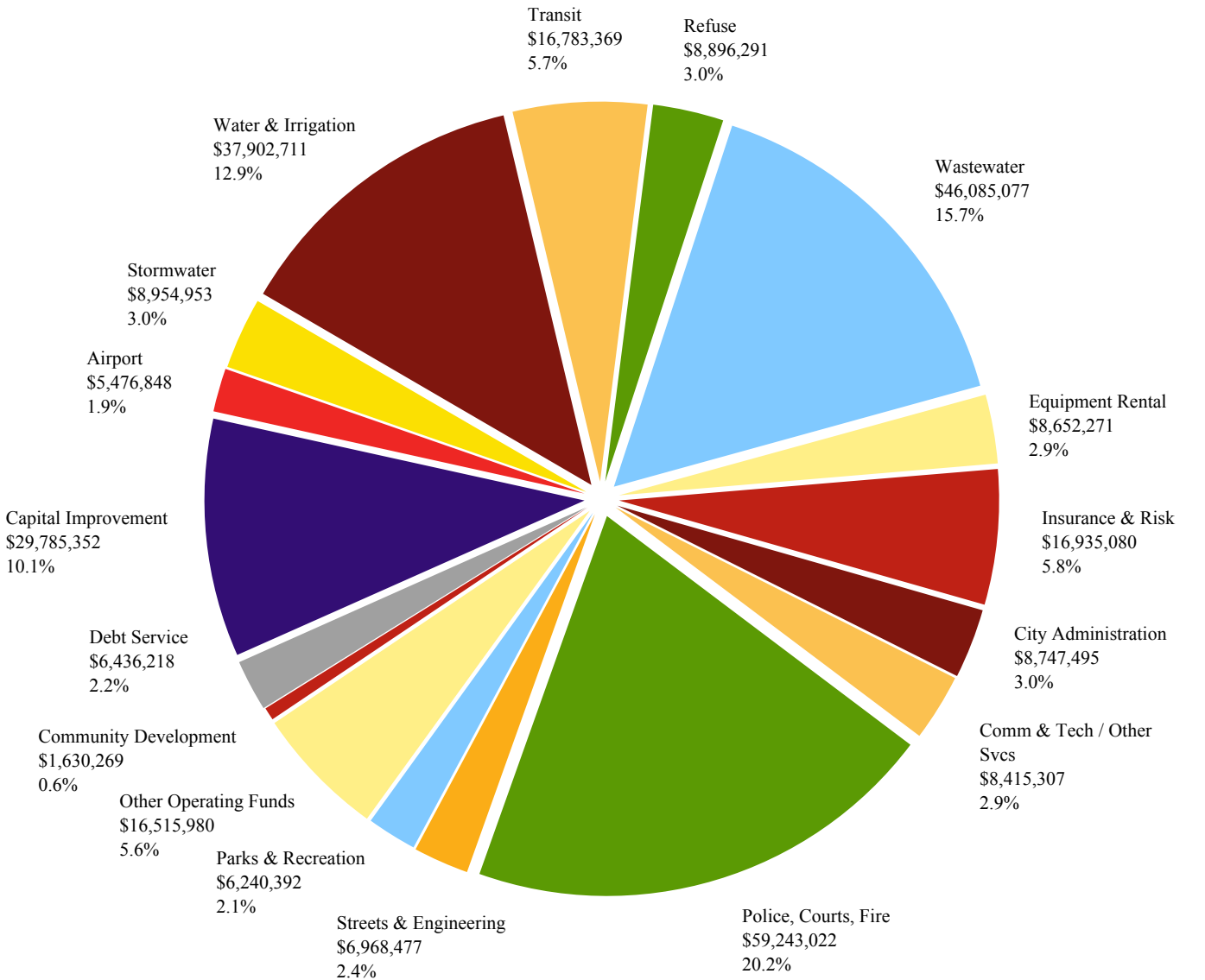
The development of the city budget requires an enormous commitment by all City Departments and the Finance Department’s Budget Team. The Finance team works year-round meeting and coordinating with all city departments with an eye toward each up-coming budget. The coordination, calculations and technical expertise of Finance staff to make this document possible deserve recognition for their skilled efforts. We are proud of the work accomplished 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.

2022 ADOPTED BUDGET - EXPENDITURES

\$293.7 million

(\$70.0 million General Fund)





Adopted Budget

BUDGET BY FUNCTIONAL GROUPING

Department directors and managers take part in continuous review of 2021 (current-year) budget-to-actual expense management, 2021 year-end estimates and 2022 proposed budget figures.

The City relies on budgetary controls, with multiple levels of review, as part of the overall system of checks and balances to manage service delivery and to monitor that the underlying funding is being received as budgeted.

All figures in the following pages, as in most of the preceding pages tables and graphs, are directly imported from the City's automated accounting system. Due to rounding, some totals in these charts may not correspond exactly with the sums in previous charts within this document.

NOTE: *The Amended Budget was updated from the Preliminary Budget due to changes in appropriations approved by City Council 12/14/21.*

2022 BUDGET BY CITY FUNCTIONAL GROUPING

Expenditures	2020 Actual Expenditures	2021 Amended Budget	2021 Year-End Estimate	2022 Proposed Expenditures	2022 vs 2021 Est
General Government					
City Management	\$ 2,446,242	\$ 1,097,550	\$ 765,550	\$ 773,420	1.0 %
Indigent Defense	1,078,094	1,050,000	1,050,000	1,100,000	4.8 %
City Council	127,494	284,786	266,858	284,804	6.7 %
Clean City Fund ²	243,350	—	—	—	n/a
City Clerk/Records	366,023	791,632	791,632	685,847	(13.4)%
Human Resources	493,023	818,769	805,069	855,521	6.3 %
Legal	1,720,293	2,057,127	1,968,364	2,192,864	11.4 %
Municipal Court	1,642,758	1,763,503	1,762,323	1,824,344	3.5 %
Planning	815,926	796,695	796,695	796,804	— %
Code Administration	1,813,871	1,958,326	1,955,726	2,023,085	3.4 %
City Hall Facility	359,230	437,460	345,627	483,711	40.0 %
Economic Development	152,223	465,388	465,389	593,261	27.5 %
Police	28,555,011	30,571,418	30,316,460	31,565,791	4.1 %
Fire	15,650,247	15,862,516	16,044,876	16,226,271	1.1 %
Information Technology	2,739,420	4,371,084	4,351,081	4,195,854	(3.6)%
Intergovernmental	236,474	170,288	143,638	106,261	(26.0)%
Transfers	2,117,457	2,212,053	2,212,053	3,876,705	75.3 %
City Service Reimbursement	—	—	(3,421,923)	(3,660,373)	7.0 %
Contingency	—	—	—	—	n/a
Financial Services	1,278,140	2,515,279	2,515,279	2,753,052	9.5 %
State Examiner	—	—	—	—	n/a
Police Pension	730,654	872,197	872,197	700,130	(19.7)%
Firemen's Relief & Pension	1,180,451	1,176,390	1,176,390	1,034,252	(12.1)%
Parking	222,036	275,239	273,489	101,986	(62.7)%
Purchasing	237,338	447,309	447,309	449,893	0.6 %
Engineering	735,620	955,317	954,969	987,677	3.4 %
Total General Fund ³	64,941,375	70,950,326	66,859,051	69,951,160	4.6 %
Parks & Recreation	4,449,770	5,861,436	5,595,505	6,240,392	11.5 %
Street & Traffic Operations	7,337,581	6,352,464	6,287,622	6,518,584	3.7 %
Total General Government Funds	76,728,726	83,164,226	78,742,178	82,710,136	5.0 %

² In 2021, the Clean City Program moved to an operating fund (136).

³ The General Fund is considered a major fund as it contains over 10% of the revenues or expenditures of the appropriated budget.

2022 BUDGET BY CITY FUNCTIONAL GROUPING

	2022 Projected Revenue	2022 Estimated		Increase (Decrease) In Fund Balance	% Change in Fund Balance
		Beginning Fund Balance	Ending Fund Balance		
Revenues					
General Fund	\$ 69,469,377	\$ 14,133,077	\$ 13,651,294	\$ (481,783)	(3.4)%
Parks & Recreation	5,565,769	893,139	218,516	(674,623)	(75.5)%
Street & Traffic Operations	6,478,808	1,133,950	1,094,174	(39,776)	(3.5)%
Total General Government Funds	81,513,954	16,160,166	14,963,984	(1,196,182)	(7.4)%

2022 BUDGET BY CITY FUNCTIONAL GROUPING

	2020	2021	2021	2022	2022
	Actual	Amended	Year-End	Proposed	vs 2021
Expenditures	Expenditures	Budget	Estimate	Expenditures	Est
Other Governmental Operating Funds					
Economic Development	\$ 110,750	\$ —	\$ —	\$ —	n/a
Community Development	2,016,187	7,518,654	2,422,169	1,630,269	(32.7)%
Community Relations	656,738	777,084	747,083	791,329	5.9 %
Clean City Fund ⁴	—	349,609	349,609	818,662	134.2 %
Cemetery	314,484	333,823	330,910	364,894	10.3 %
Emergency Services	1,567,571	1,545,544	1,545,544	1,593,182	3.1 %
Public Safety Comm/CJ 0.3% (151/153)	2,476,180	2,767,604	2,767,504	2,821,630	2.0 %
Public Safety Communications Dispatch	1,918,683	2,038,191	2,031,123	2,099,575	3.4 %
Police Grants	469,808	946,013	886,986	390,170	(56.0)%
Downtown Improvement District	165,499	184,750	182,250	184,300	1.1 %
Trolley (Yakima Interurban Lines)	12,667	17,463	17,085	9,400	(45.0)%
Front Street Business Improvement Area	3,315	5,100	3,700	3,700	— %
Convention Center	1,008,885	1,250,465	1,161,215	2,045,236	76.1 %
Capitol Theatre	437,851	472,212	472,212	437,038	(7.4)%
PFD Revenue - Convention Center	1,040,989	1,165,162	1,165,162	1,216,121	4.4 %
Tourist Promotion Area	428,049	687,440	507,440	1,181,373	132.8 %
PFD Revenue - Capitol Theatre	996,057	670,761	670,761	683,391	1.9 %
ARPA Fiscal Recovery Fund ⁵	—	8,993,467	8,909,664	2,561,507	(71.3)%
Total Other Governmental Operating Funds	13,623,713	29,723,342	24,170,417	18,831,777	(22.1)%
Government Capital Funds					
Arterial Street	1,556,077	9,168,008	5,941,897	5,791,345	(2.5)%
C.B.D. Capital Improvement ⁶	—	34,492	33,221	—	n/a
Capitol Theatre Construction	1,247	505,000	491,746	—	n/a
Yakima Revenue Development Area	2,743,384	12,320,788	11,954,356	6,724,249	(43.8)%
Parks & Recreation Capital	1,148,548	162,853	161,453	860,782	433.1 %
Fire Capital	262,759	160,000	146,499	80,000	(45.4)%
Law & Justice Capital/CJ 0.3% (303/333)	370,886	415,003	415,003	774,194	86.6 %
REET 1 Public Works Trust Construction	926,560	2,172,392	2,172,392	4,645,933	113.9 %
REET 2 Capital Construction	860,470	2,275,739	2,275,739	2,225,419	(2.2)%
Streets Capital	334,676	3,590,707	3,590,707	8,189,665	128.1 %
Convention Center Capital Improvement	8,644,764	4,361,257	4,361,257	493,764	(88.7)%
Cumulative Reserve for Capital Improvement	173,846	231,460	231,460	—	n/a
Total Government Capital Funds	17,023,217	35,397,699	31,775,730	29,785,351	(6.3)%

⁴ The Clean City Fund was moved from the General Fund to an operating fund mid-year 2021 for the purpose of segregating revenues received from the utility tax increase on waste systems' commercial refuse collection and the expenditures incurred to meet program objectives.

⁵ The ARPA Fiscal Recovery Fund was created mid-year 2021 for the purpose of segregating revenues received through and the expenditures eligible under the American Rescue Plan Act (ARPA).

⁶ The Central Business District (CBD) Capital Improvement fund was used for the development and ongoing implementation of capital funding programs designed to benefit Yakima's Central Business District. The last 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.

2022 BUDGET BY CITY FUNCTIONAL GROUPING

	2022 Projected Revenue	2022 Estimated		Increase (Decrease) In Fund Balance	% Change in Fund Balance
		Beginning Fund Balance	Ending Fund Balance		
Revenues					
Other Governmental Operating Funds					
Economic Development ⁷	\$ —	\$ 53,014	\$ 53,014	\$ —	— %
Community Development	1,641,453	3,310,094	3,321,278	11,184	0.3 %
Community Relations	675,252	830,284	714,207	(116,077)	(14.0)%
Clean City Fund	820,430	17,251	19,020	1,769	10.3 %
Cemetery	362,500	139,817	137,424	(2,393)	(1.7)%
Emergency Services	1,620,404	111,889	139,111	27,222	24.3 %
Public Safety Comm/CJ 0.3% (151/153)	2,769,697	578,954	527,021	(51,933)	(9.0)%
Public Safety Communications Dispatch	2,026,929	342,398	269,752	(72,646)	(21.2)%
Police Grants	328,105	931,531	869,466	(62,065)	(6.7)%
Downtown Improvement District	185,750	79,309	80,759	1,450	1.8 %
Trolley (Yakima Interurban Lines)	11,275	40,913	42,788	1,875	4.6 %
Front Street Business Improvement Area	3,700	4,278	4,278	—	— %
Convention Center	2,109,875	356,490	421,129	64,639	18.1 %
Capitol Theatre	407,211	30,198	370	(29,828)	(98.8)%
PFD Revenue-Convention Center	1,110,000	1,154,216	1,048,095	(106,121)	(9.2)%
Tourist Promotion Area	1,175,400	46,881	40,909	(5,972)	(12.7)%
PFD Revenue-Capitol Theatre	1,019,750	539,713	876,071	336,358	62.3 %
ARPA Fiscal Recovery Fund	13,000,000	4,188,076	14,626,569	10,438,493	249.2 %
Total Other Governmental Operating Funds	29,267,731	12,755,306	23,191,261	10,435,955	81.8 %
Government Capital Funds					
Arterial Street	5,978,710	1,651,933	1,839,297	187,364	— %
C.B.D. Capital Improvement	—	51,959	51,959	—	0.3 %
Capitol Theatre Construction	60,000	73,024	133,024	60,000	(14.0)%
Yakima Revenue Development Area	9,400,000	89,280	2,765,030	2,675,750	10.3 %
Parks & Recreation Capital	766,049	269,803	175,069	(94,734)	(1.7)%
Fire Capital	138,000	370,445	428,445	58,000	24.3 %
Law & Justice Capital/CJ 0.3% (303/333)	374,444	1,175,053	775,303	(399,750)	(9.0)%
REET 1 Public Works Trust Construction	1,676,448	3,033,495	64,010	(2,969,485)	(21.2)%
REET 2 Capital Construction	1,592,000	1,305,700	672,281	(633,419)	(6.7)%
Streets Capital	14,257,522	2,225,031	8,292,888	6,067,857	1.8 %
Convention Center Capital Improvement	269,114	950,504	725,854	(224,650)	4.6 %
Cumulative Reserve for Capital Improvement	—	232,195	232,195	—	— %
Total Government Capital Funds	34,512,287	11,428,422	16,155,355	4,726,933	18.1 %

⁷ The General Fund function - Economic Development (123) and the Economic Development Fund (250) were merged into one at the end of 2020. Management will determine how to retire the fund balance.

2022 BUDGET BY CITY FUNCTIONAL GROUPING

	2020	2021	2021	2022	2022
	Actual	Amended	Year-End	Proposed	vs 2021
Expenditures	Expenditures	Budget	Estimate	Expenditures	Est
Enterprise Operating Funds					
Airport Operating	\$ 1,447,562	\$ 2,392,171	\$ 2,203,371	\$ 2,096,349	(4.9)%
Stormwater Operating	3,658,532	4,280,045	4,188,773	4,880,079	16.5 %
Transit	7,767,667	14,214,801	10,030,505	13,471,975	34.3 %
Refuse	7,665,253	8,379,149	8,379,149	8,896,291	6.2 %
Wastewater Operating ⁸	20,696,748	25,527,400	25,185,146	29,724,912	18.0 %
Water Operating	9,412,511	10,809,130	10,770,180	13,266,421	23.2 %
Irrigation Operating	1,808,173	1,932,974	1,903,016	2,355,997	23.8 %
Utility Services ⁹	2,068,905	—	—	—	
Total Enterprise Operating Funds	54,525,351	67,535,670	62,660,140	74,692,024	19.2 %
Enterprise Capital Funds					
Airport FAA	1,645,036	4,755,521	3,838,529	3,380,500	(11.9)%
Stormwater Capital	1,282,811	6,133,710	2,221,865	4,074,874	83.4 %
Transit Capital	40,203	3,034,015	70,826	3,311,394	n/a
Wastewater Capital Facilities	439,712	2,773,942	657,880	2,500,000	280.0 %
Wastewater Capital Construction	3,745,608	4,701,673	3,510,427	9,743,883	177.6 %
Water Capital	408,374	6,104,183	4,272,383	5,601,885	31.1 %
Wastewater Capital	577,328	3,512,974	1,501,945	4,116,282	174.1 %
Irrigation Capital	1,549,984	6,572,951	5,272,594	16,678,407	216.3 %
Total Enterprise Capital Funds	9,689,056	37,588,969	21,346,449	49,407,225	131.5 %
Internal Service Funds					
Equipment Rental/Reserves (551/552)	3,880,644	5,043,416	4,686,473	4,215,139	(10.1)%
Environmental	196,576	944,819	916,467	498,294	(45.6)%
Public Works Administration	1,600,625	1,376,932	1,365,897	1,459,772	6.9 %
Utility Services ⁷	—	2,545,613	2,524,163	2,479,066	(1.8)%
Total Internal Service Funds	5,677,845	9,910,780	9,493,000	8,652,271	(8.9)%
Employee Benefit Reserves					
Unemployment Compensation	168,434	195,171	192,421	213,820	11.1 %
Employees Health Benefit	12,349,034	14,441,681	14,236,281	14,464,914	1.6 %
Workers' Compensation	1,605,871	2,229,310	2,230,173	2,189,446	(1.8)%
Wellness/EAP Fund	38,198	66,900	66,900	66,900	— %
Total Employee Benefit Reserves	14,161,537	16,933,062	16,725,775	16,935,080	1.3 %
Risk Management Reserve					
Risk Management	3,652,108	5,688,793	5,140,960	5,554,763	8.0 %
Total Risk Management Reserve	3,652,108	5,688,793	5,140,960	5,554,763	8.0 %

⁸ The Wastewater Operating Fund is considered a major fund as it contains over 10% of the revenues or expenditures of the appropriated budget.

⁹ Utility Services moved from and Enterprise fund to an Internal Service fund in 2021.

2022 BUDGET BY CITY FUNCTIONAL GROUPING

	2022 Projected Revenue	2022 Estimated		Increase (Decrease) In Fund Balance	% Change in Fund Balance
		Beginning Fund Balance	Ending Fund Balance		
Revenues					
Enterprise Operating Funds					
Airport Operating	\$ 2,142,961	\$ 1,297,633	\$ 1,344,246	\$ 46,613	3.6 %
Stormwater Operating	4,064,410	1,472,586	656,917	(815,669)	(55.4)%
Transit	13,882,245	7,255,678	7,665,948	410,270	5.7 %
Refuse	8,999,200	2,683,292	2,786,201	102,909	3.8 %
Wastewater Operating	24,384,398	10,075,577	4,735,063	(5,340,514)	(53.0)%
Water Operating	11,825,000	5,420,116	3,978,695	(1,441,421)	(26.6)%
Irrigation Operating	2,047,700	1,398,488	1,090,191	(308,297)	(22.0)%
Utility Services	—	—	—	—	n/a
Total Enterprise Operating Funds	67,345,914	29,603,370	22,257,261	(7,346,109)	(24.8)%
Enterprise Capital Funds					
Airport FAA	3,755,500	183,187	558,187	375,000	204.7 %
Stormwater Capital	2,067,000	3,115,475	1,107,601	(2,007,874)	(64.4)%
Transit Capital	4,050,650	8,073,363	8,812,619	739,256	9.2 %
Wastewater Capital Facilities	1,000,000	4,892,180	3,392,180	(1,500,000)	(30.7)%
Wastewater Capital Construction	7,967,000	2,612,569	835,685	(1,776,884)	(68.0)%
Water Capital	3,562,000	3,142,343	1,102,458	(2,039,885)	(64.9)%
Wastewater Capital	1,000,000	5,495,521	2,379,240	(3,116,281)	(56.7)%
Irrigation Capital	12,137,391	4,672,098	131,082	(4,541,016)	(97.2)%
Total Enterprise Capital Funds	35,539,541	32,186,736	18,319,052	(13,867,684)	(43.1)%
Internal Service Funds					
Equipment Rental/Reserves (551/552)	5,696,295	1,797,473	3,278,629	1,481,156	82.4 %
Environmental	422,250	362,325	286,281	(76,044)	(21.0)%
Public Works Administration	1,405,343	381,118	326,689	(54,429)	(14.3)%
Utility Services	2,479,066	6,148	6,148	—	— %
Total Internal Service Funds	10,002,954	2,547,064	3,897,747	1,350,683	53.0 %
Employee Benefit Reserves					
Unemployment Compensation	241,333	344,059	371,572	27,513	8.0 %
Employees Health Benefit	15,380,915	4,112,910	5,028,911	916,001	22.3 %
Workers' Compensation	2,002,983	729,695	543,232	(186,463)	(25.6)%
Wellness/EAP Fund	75,000	117,490	125,590	8,100	6.9 %
Total Employee Benefit Reserves	17,700,231	5,304,154	6,069,305	765,151	14.4 %
Risk Management Reserve					
Risk Management	5,826,575	3,555,419	3,827,231	271,812	7.6 %
Total Risk Management Reserve	5,826,575	3,555,419	3,827,231	271,812	7.6 %

2022 BUDGET BY CITY FUNCTIONAL GROUPING

	2020 Actual Expenditures	2021 Amended Budget	2021 Year-End Estimate	2022 Proposed Expenditures	2022 vs 2021 Est
Expenditures					
Debt Service					
Public Facility District					
2020 Convention Center/Capital Theatre	\$ 8,808,718	\$ 1,393,696	\$ 1,393,696	\$ 1,402,046	0.6 %
General Obligation					
Miscellaneous LTGO Bonds	3,843,344	3,666,950	3,294,960	3,216,822	(2.4)%
Utility Bonds					
2008 Wastewater Revenue Bonds	251,468	386,850	386,850	382,400	(1.2)%
2004 Irrigation System Revenue Bonds	292,427	272,550	272,550	272,150	(0.1)%
2003 Wastewater Revenue Bonds	1,141,000	1,164,200	1,164,200	1,162,800	(0.1)%
Total Debt Service	14,336,957	6,884,246	6,512,256	6,436,218	(1.2)%
Trust and Agency Funds					
YakCorps - Agency	423,403	658,057	658,057	652,267	(0.9)%
Cemetery Trust	12,000	12,000	12,000	12,000	— %
Total Trust and Agency Funds	435,403	670,057	670,057	664,267	(0.9)%
Total City Budget	<u>\$ 209,853,910</u>	<u>\$ 293,496,845</u>	<u>\$ 257,236,965</u>	<u>\$ 293,669,112</u>	14.2 %

2022 BUDGET BY CITY FUNCTIONAL GROUPING

	2022 Projected Revenue	2022 Estimated		Increase (Decrease) In Fund Balance	% Change in Fund Balance
		Beginning Fund Balance	Ending Fund Balance		
Revenues					
Debt Service					
Public Facility District					
2020 Convention Center/Capital Theatre	\$ 1,401,788	\$ 158,154	\$ 157,897	\$ (257)	(0.2)%
General Obligation					
Miscellaneous LTGO Bonds	3,216,822	17,239	17,239	—	— %
Utility Bonds					
2008 Wastewater Revenue Bonds	382,400	12,485	12,485	—	— %
2004 Irrigation System Revenue Bonds	272,150	27,914	27,914	—	— %
2003 Wastewater Revenue Bonds	1,162,800	1,599,415	1,599,415	—	— %
Total Debt Service	6,435,960	1,815,207	1,814,950	(257)	— %
Trust and Agency Funds					
YakCorps Agency Fund	652,267	548,426	548,426	—	— %
Cemetery Trust	12,000	717,668	717,668	—	— %
Total Trust and Agency Funds	664,267	1,266,094	1,266,094	—	— %
Total City Budget	<u>\$ 288,809,416</u>	<u>\$ 116,621,938</u>	<u>\$ 111,762,242</u>	<u>\$ (4,859,696)</u>	(4.2)%



BUDGET ORDINANCE

ORDINANCE NO. 2021-043

AN ORDINANCE adopting a budget for the City of Yakima, Washington, for the year 2022; 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, 2021, a Preliminary Budget Summary for the City of Yakima for the year 2022 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 1, 2021 and on November 16, 2021. 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:

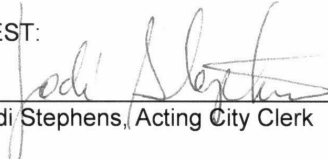
Section 1. The budget for the City of Yakima, Washington, for the year 2022 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Annual Budget - 2022," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the year 2022 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.

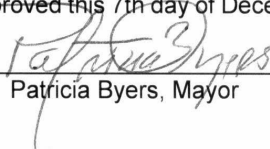
Section 3. This ordinance is one required to be made by the laws of the State of Washington, and shall be in full force and effect on January 1, 2022, upon its passage and publication as provided by law.

PASSED BY THE CITY COUNCIL, signed and approved this 7th day of December, 2021.

ATTEST:


Jodi Stephens, Acting City Clerk




Patricia Byers, Mayor

Publication Date: December 10, 2021

Effective Date: January 1, 2022

City of Yakima
Annual Budget - 2022

Schedule A
SUMMARY OF APPROPRIATIONS BY FUND

Fund/Description	2022	2022	2022	2022	Inc in	% of
	Est Beg Fund Balance	Projected Revenues	Budget Approp.	Est End Fund Balance	(Dec in) Reserves	
001 General Fund	\$ 11,734,040	\$ 65,454,048	\$ 65,934,703	\$ 11,253,385	\$ (480,655)	22.5 %
003 General Fund - Criminal Justice	853,049	2,972,000	2,982,205	842,844	(10,205)	1.0 %
612 General Fund - Fire Relief & Pension	1,545,989	1,043,329	1,034,252	1,555,066	9,077	0.4 %
123 Economic Development	53,014	—	—	53,014	—	— %
124 Community Development	3,310,094	1,641,453	1,630,269	3,321,278	11,184	0.6 %
125 Community Relations	830,284	675,252	791,329	714,207	(116,077)	0.3 %
131 Parks & Recreation	893,139	5,565,769	6,240,392	218,516	(674,623)	2.1 %
136 Clean City Fund	17,251	820,430	818,662	19,019	1,768	0.3 %
141 Streets & Traffic	1,133,950	6,478,808	6,518,584	1,094,174	(39,776)	2.2 %
142 Arterial Street	1,651,933	5,978,710	5,791,345	1,839,298	187,365	2.0 %
144 Cemetery	139,817	362,500	364,894	137,423	(2,394)	0.1 %
150 Emergency Services	111,889	1,620,404	1,593,182	139,111	27,222	0.5 %
151 Public Safety Communications	247,894	2,554,697	2,605,919	196,672	(51,222)	0.9 %
152 Police Grants	931,531	328,105	390,170	869,466	(62,065)	0.1 %
153 Public Safety Comm - Crim Just 0.3%	331,060	215,000	215,711	330,349	(711)	0.1 %
154 Public Safety Comm - Dispatch	342,398	2,026,929	2,099,575	269,752	(72,646)	0.7 %
161 Downtown Yakima Impr District	79,309	185,750	184,300	80,759	1,450	0.1 %
162 Trolley	40,913	11,275	9,400	42,788	1,875	— %
163 Front St Business Improvement Area	4,278	3,700	3,700	4,278	—	— %
170 Tourist Promotion (Conv Ctr)	356,490	2,109,875	2,045,236	421,129	64,639	0.7 %
171 Capitol Theatre	30,198	407,211	437,038	371	(29,827)	0.1 %
172 PFD Rev - Convention Center	1,154,216	1,110,000	1,216,121	1,048,095	(106,121)	0.4 %
173 Tourist Promotion Area	46,881	1,175,400	1,181,373	40,908	(5,973)	0.4 %
174 PFD Rev - Capitol Theatre	539,713	1,019,750	683,391	876,072	336,359	0.2 %
180 ARPA Fiscal Recovery Fund	4,188,076	13,000,000	2,561,507	14,626,569	10,438,493	0.9 %
272 PFD Debt Service	158,154	1,401,788	1,402,046	157,896	(258)	0.5 %
281 Misc LTGO Bonds	17,239	3,216,822	3,216,822	17,239	—	1.1 %
303 Law & Justice Capital 0.3%	481,675	120,000	120,000	481,675	—	— %
321 C.B.D. Capital Improvement	51,959	—	—	51,959	—	— %
322 Capitol Theatre Construction	73,024	60,000	—	133,024	60,000	— %
323 Yakima Revenue Development Area	89,280	9,400,000	6,724,249	2,765,031	2,675,751	2.3 %
331 Parks & Recreation Capital	269,803	766,049	860,782	175,070	(94,733)	0.3 %
332 Fire Capital	370,445	138,000	80,000	428,445	58,000	— %
333 Law & Justice Capital	693,377	254,444	654,194	293,627	(399,750)	0.2 %
342 REET 1	3,033,495	1,676,448	4,645,933	64,010	(2,969,485)	1.6 %
343 REET 2	1,305,700	1,592,000	2,225,419	672,281	(633,419)	0.8 %

Fund/Description	2022			2022		
	Est Beg	2022	2022	Est End	Inc in	% of
	Fund	Projected	Budget	Fund	(Dec in)	
	Balance	Revenues	Approp.	Balance	Reserves	Budget
344 Streets Capital	2,225,031	14,257,522	8,189,665	8,292,888	6,067,857	2.8 %
370 Convention Center Cap Impr	950,504	269,114	493,764	725,854	(224,650)	0.2 %
392 Cumulative Reserve - Capital Impr	232,195	—	—	232,195	—	— %
421 Airport Operating	1,297,633	2,142,961	2,096,349	1,344,245	46,612	0.7 %
422 Airport FAA	183,187	3,755,500	3,380,500	558,187	375,000	1.2 %
441 Stormwater Operating	1,472,586	4,064,410	4,880,079	656,917	(815,669)	1.7 %
442 Stormwater Capital	3,115,475	2,067,000	4,074,874	1,107,601	(2,007,874)	1.4 %
462 Transit Operating	7,255,678	13,882,245	13,471,975	7,665,948	410,270	4.6 %
464 Transit Capital	8,073,363	4,050,650	3,311,394	8,812,619	739,256	1.1 %
471 Refuse	2,683,292	8,999,200	8,896,291	2,786,201	102,909	3.0 %
472 Wastewater Capital - Facilities	4,892,180	1,000,000	2,500,000	3,392,180	(1,500,000)	0.9 %
473 Wastewater Operating	10,075,577	24,384,398	29,724,912	4,735,063	(5,340,514)	10.1 %
474 Water Operating	5,420,116	11,825,000	13,266,421	3,978,695	(1,441,421)	4.5 %
475 Irrigation Operating	1,398,488	2,047,700	2,355,997	1,090,191	(308,297)	0.8 %
476 Wastewater Capital - Construction	2,612,569	7,967,000	9,743,883	835,686	(1,776,883)	3.3 %
477 Water Capital	3,142,343	3,562,000	5,601,885	1,102,458	(2,039,885)	1.9 %
478 Wastewater Capital - Projects	5,495,521	1,000,000	4,116,282	2,379,239	(3,116,282)	1.4 %
479 Irrigation Capital	4,672,098	12,137,391	16,678,407	131,082	(4,541,016)	5.7 %
488 2008 Wastewater Bond	12,485	382,400	382,400	12,485	—	0.1 %
491 2004 Irrigation Bond	27,914	272,150	272,150	27,914	—	0.1 %
493 2003 Wastewater Bond	1,599,415	1,162,800	1,162,800	1,599,415	—	0.4 %
512 Unemployment Comp	344,059	241,333	213,820	371,572	27,513	0.1 %
513 Employee Health Benefit Reserve	4,112,910	15,380,915	14,464,914	5,028,911	916,001	4.9 %
514 Workers' Compensation Reserve ¹	729,695	2,002,983	2,189,446	543,232	(186,463)	0.7 %
515 Risk Management Reserve	3,555,419	5,826,575	5,554,763	3,827,231	271,812	1.9 %
516 Wellness/EAP	117,490	75,000	66,900	125,590	8,100	— %
551 Equipment Rental/Reserves (552)	1,797,473	5,696,295	4,215,139	3,278,629	1,481,156	1.4 %
555 Environmental	362,325	422,250	498,294	286,281	(76,044)	0.2 %
560 Public Works Administration	381,118	1,405,343	1,459,772	326,689	(54,429)	0.5 %
581 Utility Services	6,148	2,479,066	2,479,066	6,148	—	0.8 %
632 YakCorps	548,426	652,267	652,267	548,426	—	0.2 %
710 Cemetery Trust	717,668	12,000	12,000	717,668	—	— %
	<u>\$116,621,938</u>	<u>\$288,809,414</u>	<u>\$293,669,112</u>	<u>\$111,762,240</u>	<u>\$ (4,859,698)</u>	100.0 %

¹ Beginning and ending fund balance changed from original ordinance adopted 12/7/21 due to appropriations ordinance passed 12/14/21.



EXPENDITURES AND REVENUES BY CATEGORY

The following pages are designed to answer questions about the budget on a citywide 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

2022 Adopted Budget

Fund/Function Description	Salaries & Wages	Personnel Benefits	Supplies	Prof Services
102 City Management	\$ 472,340	\$ 133,860	\$ 4,000	\$ 87,379
109 Indigent Defense	—	—	—	1,100,000
110 City Council	95,100	7,828	5,000	176,876
140 City Clerk/Records	369,491	117,271	11,400	187,685
160 Human Resources	485,395	175,261	19,500	175,365
170 Legal	1,511,932	498,206	14,000	168,727
180 Municipal Court	1,064,926	364,182	10,500	384,737
210 Planning	504,180	186,784	2,700	103,140
220 Code Administration	1,163,294	487,704	27,000	345,088
221 City Hall Facility	204,112	75,063	27,500	177,037
250 Economic Development	82,098	33,720	2,500	460,785
310 Police	19,465,636	6,394,888	947,600	4,833,508
320 Fire	11,017,597	3,481,782	322,000	1,212,660
350 Information Technology	1,945,584	735,657	341,119	1,073,494
590 Intergovernmental	—	—	—	106,261
600 City Service Charges	—	—	—	(3,660,375)
612 Financial Services	1,150,303	390,846	18,000	1,193,902
612 Firemen's Relief & Pension	—	489,000	—	545,252
681 Police Pension	—	250,000	—	450,130
653 Parking	44,876	31,660	3,900	21,550
670 Purchasing	317,035	108,483	6,650	17,725
700 Engineering	646,211	252,001	11,500	73,965
General Fund Total	40,540,110	14,214,196	1,774,869	9,234,891
131 Parks & Recreation	2,501,333	854,094	509,500	2,097,464
141 Street & Traffic	2,211,497	977,669	610,300	2,461,897
General Government Total	45,252,940	16,045,959	2,894,669	13,794,252
124 Neighborhood Development	436,429	163,700	22,200	1,007,940
125 Community Relations	423,719	158,835	40,720	156,055
136 Clean City Fund	357,356	154,806	45,000	256,500
142 Arterial Street Capital	—	—	—	218,649
144 Cemetery	175,890	75,698	30,300	83,006
150 Emergency Service	943,708	283,780	105,000	85,694
151 Public Safety Communications	2,722,399	1,180,470	56,600	826,874
152 Police Grants	148,537	—	33,568	208,065
161 Downtown Yakima Business Impr District	—	—	5,000	179,300
162 Trolley	—	—	—	9,400
163 Front Street Business Improvement Area	—	—	—	3,700
170 Convention Center	—	—	80,000	1,965,236
171 Capitol Theatre	—	—	19,491	417,547
172 Public Facilities District - Convention Center	—	—	—	16,121
173 Tourist Promotion Area	—	—	—	1,181,373
174 Public Facilities District - Capitol Theatre	—	—	—	14,103
180 ARPA Fiscal Recovery Fund	51,167	30,339	—	280,000

EXPENDITURES BY FUND AND CATEGORY

2022 Adopted Budget

Fund/Function Description	Capital Outlay	Debt Service	Interfund /Transfers	Total
102 City Management	\$ —	\$ —	\$ —	\$ 697,579
109 Indigent Defense	—	—	—	1,100,000
110 City Council	—	—	—	284,804
140 City Clerk/Records	—	—	—	685,847
160 Human Resources	—	—	—	855,521
170 Legal	—	—	—	2,192,864
180 Municipal Court	—	—	—	1,824,344
210 Planning	—	—	—	796,804
220 Code Administration	—	—	—	2,023,085
221 City Hall Facility	—	—	—	483,711
250 Economic Development	—	14,158	—	593,261
310 Police	—	—	—	31,641,632
320 Fire	—	192,232	—	16,226,271
350 Information Technology	100,000	—	—	4,195,854
590 Intergovernmental	—	—	—	106,261
600 Interfund Distribution	—	—	3,876,705	3,876,705
600 City Service Charges	—	—	—	(3,660,373)
612 Financial Services	—	—	—	2,753,052
612 Firemen's Relief & Pension	—	—	—	1,034,252
681 Police Pension	—	—	—	700,130
653 Parking	—	—	—	101,986
670 Purchasing	—	—	—	449,893
700 Engineering	4,000	—	—	987,677
General Fund Total	104,000	206,390	3,876,705	69,951,160
131 Parks & Recreation	—	—	278,000	6,240,392
141 Street & Traffic	—	247,220	10,000	6,518,584
General Government Total	104,000	453,610	4,164,705	82,710,136
123 Economic Development Fund	—	—	—	—
124 Neighborhood Development	—	—	—	1,630,269
125 Community Relations	12,000	—	—	791,329
136 Clean City Fund	5,000	—	—	818,662
142 Arterial Street Capital	5,345,610	227,087	—	5,791,345
144 Cemetery	—	—	—	364,894
150 Emergency Service	—	—	175,000	1,593,182
151 Public Safety Communications	13,000	121,863	—	4,921,205
152 Police Grants	—	—	—	390,170
161 Downtown Yakima Business Impr District	—	—	—	184,300
162 Trolley	—	—	—	9,400
163 Front Street Business Improvement Area	—	—	—	3,700
170 Convention Center	—	—	—	2,045,236
171 Capitol Theatre	—	—	—	437,038
172 Public Facilities District - Convention Center	—	—	1,200,000	1,216,121
173 Tourist Promotion Area	—	—	—	1,181,373
174 Public Facilities District - Capitol Theatre	—	—	669,288	683,391
180 ARPA Fiscal Recovery Fund	2,200,000	—	—	2,561,507

EXPENDITURES BY FUND AND CATEGORY

2022 Adopted Budget

Fund/Function Description	Salaries & Wages	Personnel Benefits	Supplies	Prof Services
272 Public Facilities District - Debt Service	—	—	—	—
281 Miscellaneous LTGO Bonds	—	—	—	—
321 Central Business District Capital Improvement	—	—	—	—
322 Capitol Theatre Capital	—	—	—	—
323 Yakima Revenue Development Area	—	—	—	17,590
331 Parks & Recreation Capital	—	—	—	39,347
332 Fire Capital	—	—	30,000	50,000
333 Law & Justice Capital	—	—	120,000	154,194
342 Real Estate Excise Tax 1	—	—	—	4,114
343 Real Estate Excise Tax 2	—	—	353,500	5,487
344 Street Capital	—	—	—	4,865
370 Convention Center Capital	—	—	35,000	313,764
421 Airport Operating	773,779	285,428	184,600	787,542
422 Airport FAA	—	—	—	35,500
441 Stormwater Operating	928,943	389,723	60,000	1,901,413
442 Stormwater Capital	—	—	—	124,977
462 Transit Operating	3,460,465	1,665,175	718,000	7,628,334
464 Transit Capital	—	—	—	6,778
471 Refuse	1,546,912	661,291	424,631	6,263,458
472 Wastewater Capital Facilities	—	—	—	500,000
473 Wastewater Operating	4,743,656	1,959,231	1,130,300	10,133,428
474 Water Operating	2,282,044	933,246	541,050	5,380,052
475 Irrigation Operating	589,143	247,915	98,100	1,020,839
476 Wastewater Capital Construction	—	—	—	4,328,986
477 Water Capital	—	—	—	55,088
478 Wastewater Capital Projects	—	—	—	616,282
479 Irrigation Capital	—	—	—	6,257
488 2008 Wastewater Revenue Bonds	—	—	—	—
491 2004 Irrigation System Revenue Bonds	—	—	—	—
493 2012 Wastewater Revenue Bonds	—	—	—	—
512 Unemployment Compensation Reserve	83,643	122,489	—	7,688
513 Employees Health Benefit Reserve	161,583	12,752,900	7,500	1,542,931
514 Workers' Compensation Reserve	147,972	1,658,757	6,800	375,917
515 Risk Management Reserve	563,096	186,677	7,500	4,797,490
516 Wellness / Employee Assistance Program	—	—	6,900	60,000
551 Equipment Rental / Reserve	955,480	415,685	52,000	622,974
555 Environmental	—	—	1,000	497,294
560 Public Works Administration	552,072	218,091	47,000	582,609
581 Utility Services	1,065,948	418,971	10,950	983,198
632 YakCorps Agency	—	—	—	652,267
710 Cemetery Trust	—	—	—	—
Total City Budget	\$ 68,366,881	\$ 40,009,167	\$ 7,167,379	\$ 70,204,478

EXPENDITURES BY FUND AND CATEGORY

2022 Adopted Budget

Fund/Function Description	Capital Outlay	Debt Service	Interfund /Transfers	Total
272 Public Facilities District - Debt Service	—	1,402,046	—	1,402,046
281 Miscellaneous LTGO Bonds	—	3,216,822	—	3,216,822
321 Central Business District Capital Improvement	—	—	—	—
322 Capitol Theatre Capital	—	—	—	—
323 Yakima Revenue Development Area	5,302,000	3,659	1,401,000	6,724,249
331 Parks & Recreation Capital	821,435	—	—	860,782
332 Fire Capital	—	—	—	80,000
333 Law & Justice Capital	500,000	—	—	774,194
342 Real Estate Excise Tax 1	3,940,500	84,448	616,872	4,645,933
343 Real Estate Excise Tax 2	1,365,000	170,879	330,553	2,225,419
344 Street Capital	8,122,000	—	62,800	8,189,665
370 Convention Center Capital	145,000	—	—	493,764
421 Airport Operating	65,000	—	—	2,096,349
422 Airport FAA	3,345,000	—	—	3,380,500
441 Stormwater Operating	—	—	1,600,000	4,880,079
442 Stormwater Capital	2,850,000	—	1,099,897	4,074,874
462 Transit Operating	—	—	—	13,471,975
464 Transit Capital	3,304,616	—	—	3,311,394
471 Refuse	—	—	—	8,896,291
472 Wastewater Capital Facilities	2,000,000	—	—	2,500,000
473 Wastewater Operating	60,000	689,649	11,008,648	29,724,912
474 Water Operating	238,000	892,028	3,000,000	13,266,421
475 Irrigation Operating	—	—	400,000	2,355,997
476 Wastewater Capital Construction	4,315,000	—	1,099,897	9,743,883
477 Water Capital	4,446,900	—	1,099,897	5,601,885
478 Wastewater Capital Projects	3,500,000	—	—	4,116,282
479 Irrigation Capital	16,400,000	—	272,150	16,678,407
488 2008 Wastewater Revenue Bonds	—	382,400	—	382,400
491 2004 Irrigation System Revenue Bonds	—	272,150	—	272,150
493 2012 Wastewater Revenue Bonds	—	1,162,800	—	1,162,800
512 Unemployment Compensation Reserve	—	—	—	213,820
513 Employees Health Benefit Reserve	—	—	—	14,464,914
514 Workers' Compensation Reserve	—	—	—	2,189,446
515 Risk Management Reserve	—	—	—	5,554,763
516 Wellness / Employee Assistance Program	—	—	—	66,900
551 Equipment Rental / Reserve	2,169,000	—	—	4,215,139
555 Environmental	—	—	—	498,294
560 Public Works Administration	60,000	—	—	1,459,772
581 Utility Services	—	—	—	2,479,066
632 YakCorps Agency	—	—	—	652,267
710 Cemetery Trust	—	—	12,000	12,000
Total City Budget	\$ 70,629,061	\$ 9,079,440	\$ 28,212,706	\$ 293,669,112

REVENUES BY CATEGORY

2022 Adopted Budget

	General Fund	Other Funds	Total Revenue
310 Taxes			
311 General Property Taxes	\$ 9,335,615	\$ 12,892,636	\$ 22,228,251
313 Retail Sales and Taxes	27,087,000	10,247,000	37,334,000
314 Utility Taxes	9,445,085	443,951	9,889,036
316 Business Taxes	10,880,124	1,102,980	11,983,104
317 Excise Taxes	1,082,000	4,919,000	6,001,000
318 Other Operating Assessments	—	1,175,000	1,175,000
Total	57,829,824	30,780,567	88,610,391
320 Licenses and Permits			
321 Business Licenses and Permits	721,000	—	721,000
322 Non-business Licenses and Permit	983,700	1,477,000	2,460,700
Total	1,704,700	1,477,000	3,181,700
330 Intergovernmental Revenues			
331 Federal Grants - Direct	124,216	22,211,092	22,335,308
333 Federal Grants - Indirect	15,500	3,104,940	3,120,440
334 State Grants	86,000	18,720,716	18,806,716
336 In Lieu and Impact Payments	2,789,779	2,273,630	5,063,409
337 Grants from Local Units	5,918	—	5,918
338 Intergovernmental Revenues	843,728	5,798,858	6,642,586
Total	3,865,141	52,109,236	55,974,377
340 Charges for Services			
341 General Government	519,100	376,815	895,915
342 Security of Persons and Property	2,100,244	136,985	2,237,229
343 Physical Environment	33,000	46,802,778	46,835,778
344 Transportation	—	986,600	986,600
345 Economic Environment	797,432	4,000	801,432
347 Culture and Recreation	—	858,300	858,300
348 Internal Service Fund Sales and Services	—	2,705,145	2,705,145
349 Other Interfund/Department Charges	—	2,979,066	2,979,066
Total	3,449,776	54,849,689	58,299,465

REVENUES BY CATEGORY

2022 Adopted Budget

	General Fund	Other Funds	Total Revenue
350 Fines and Forfeits			
353 Traffic Infraction Penalties	1,000,000	—	1,000,000
354 Parking Infraction Penalties	20,000	—	20,000
355 Criminal Traffic Misdemeanors	192,000	—	192,000
356 Criminal Non-traffic Penalties	67,000	—	67,000
357 Criminal Cost Recoupment	139,000	—	139,000
359 Non-court Fines Forfeitures	—	100,000	100,000
Total	1,418,000	100,000	1,518,000
360 Miscellaneous Revenues			
361 Interest Earnings	1,102,900	23,286	1,126,186
362 Rents and Royalties	42,037	1,430,111	1,472,148
363 Penalty and Interest Assessments	—	60,000	60,000
365 Internal Service Fund	—	8,429,068	8,429,068
366 Trust and Other Interfund/Dept	—	15,630,307	15,630,307
367 Contributions - Private Source	—	632,900	632,900
368 Assessment Revenue	—	4,414,549	4,414,549
369 Other Miscellaneous Revenue	57,000	5,116,619	5,173,619
Total	1,201,937	35,736,840	36,938,777
370 Proprietary / Trust Gains (losses) & Other Income			
374 Prop Cap Contributions (Fed/St/Local)	—	95,000	95,000
379 Capital Contributions-Others	—	825,000	825,000
Total	—	920,000	920,000
390 Other Financing Sources			
391 Proceeds of General L/T Debt	—	15,000,000	15,000,000
395 Proceeds of General Fixed Assets	—	70,000	70,000
397 Transfers - In	—	28,212,706	28,212,706
398 Insurance Recoveries	—	84,000	84,000
Total	—	43,366,706	43,366,706
Total Estimated Revenue	69,469,378	219,340,038	288,809,416
Estimated Beginning Fund Balance (Reserve)	14,133,077	102,488,861	116,621,938
Total Estimated Resources	\$ 83,602,455	\$ 321,828,899	\$ 405,431,354

EXPENDITURES BY CATEGORY

2022 Adopted Budget

	General Fund	Other Funds	Total Expenditure
100 Salaries and Wages			
11 Salaries and Wages	\$ 37,227,340	\$ 25,815,136	\$ 63,042,476
12 Overtime	1,912,405	1,084,525	2,996,930
13 Special Pay/Shift Differential	943,606	491,171	1,434,777
14 Retirement/Termination Cashout	456,760	435,938	892,698
Total	40,540,111	27,826,770	68,366,881
200 Personnel Benefits			
21 Social Security	1,347,826	1,890,664	3,238,490
22 Retirement	2,650,889	2,477,452	5,128,341
23 Industrial Insurance	1,105,534	2,226,029	3,331,563
24 Life Insurance	119,287	99,385	218,672
25 Medical Insurance	7,221,713	17,527,575	24,749,288
26 Dental Insurance	491,562	1,239,230	1,730,792
27 Unemployment Compensation	186,183	246,660	432,843
28 Miscellaneous (i.e. uniforms)	352,200	87,976	440,176
29 Pensions and Death Benefits	739,000	—	739,000
Total	14,214,194	25,794,971	40,009,165
300 Supplies			
31 Office and Operating Supplies	638,300	3,398,606	4,036,906
32 Fuel Consumed	413,150	1,216,095	1,629,245
34 Items Purchased for Resale or Inventory	—	86,000	86,000
35 Small Tools and Equipment	723,419	691,809	1,415,228
Total	1,774,869	5,392,510	7,167,379
400 Other Services and Charges			
41 Professional Services	4,065,980	26,181,184	30,247,164
42 Communications	405,554	417,992	823,546
43 Transportation/Training	190,812	122,585	313,397
44 Taxes and Assessments	100	11,454,218	11,454,318
45 Operating Rentals & Leases	86,121	905,199	991,320
46 Insurance	—	2,663,373	2,663,373
47 Public Utility Services	414,789	5,406,604	5,821,393
48 Repairs and Maintenance	1,249,447	6,283,201	7,532,648
49 Miscellaneous	2,822,087	7,535,232	10,357,319
Total	9,234,890	60,969,588	70,204,478

EXPENDITURES BY CATEGORY

2022 Adopted Budget

	General Fund	Other Funds	Total Expenditure
600 Capital Outlays			
62 Buildings	—	15,000	15,000
63 Improvements Other Than Buildings	—	7,879,549	7,879,549
64 Machinery and Equipment	104,000	8,093,616	8,197,616
65 Construction Projects	—	54,536,896	54,536,896
Total	104,000	70,525,061	70,629,061
700 Debt Service - Principal			
71 Debt Service-G.O. Bonds-Principal	—	3,033,541	3,033,541
72 Debt Service-Revenue Bonds-Principal	—	1,580,000	1,580,000
73 Debt Service-Capital Lease-Principal	162,278	161,500	323,778
74 Intergovernmental Loans	12,885	1,883,646	1,896,531
75 Debt Service-LID Assessment-Principal	—	80,000	80,000
Total	175,163	6,738,687	6,913,850
800 Debt Service - Interest			
82 Debt Service-Interest-Interfund Debt	—	45,522	45,522
83 Debt Service-External LTD Interest	31,227	2,088,842	2,120,069
Total	31,227	2,134,364	2,165,591
Transfers Out			
0055 Transfers - Out	3,876,705	24,336,002	28,212,707
Total Expenditures	\$ 69,951,159	\$ 223,717,953	\$ 293,669,112



REVENUE SUMMARY

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 the City of Yakima.
- Economic trends as reported from many sources along with an awareness of current business health within the City of Yakima.
- Forecast data.
- Economic and fiscal trends provided by the Municipal Research and Services Center (MRSC).
- Communication with 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 2022 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 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 exclusion from the general fund is to dedicate spending for restricted revenues.

2022 REVENUES

	General	% of		% of
	Fund	Total	Citywide	Total
Sales Tax	\$ 27,087,000	39.0 %	\$ 37,334,000	12.9 %
Utility & Franchise Taxes	20,325,209	29.3 %	21,872,139	7.6 %
Property Tax	9,335,615	13.4 %	22,228,250	7.7 %
Charges for Services	3,449,776	5.0 %	58,299,465	20.2 %
Intergovernmental Revenues	3,865,140	5.6 %	55,974,376	19.4 %
Other Taxes & Assessments	1,082,000	1.5 %	7,176,000	2.5 %
Licenses and Permits	1,704,700	2.5 %	3,181,700	1.1 %
Fines and Forfeitures	1,418,000	2.0 %	1,518,000	0.5 %
Transfers	—	— %	28,212,706	9.8 %
Miscellaneous Revenue	1,201,937	1.8 %	53,012,778	18.4 %
	<u>\$ 69,469,377</u>		<u>\$ 288,809,414</u>	

REVENUE

Notable changes in revenues include:

- Revenue from Sales Tax has recovered after a 3% drop in 2020. The City is hopeful that the economy continues its path to recovery and holds strong for taxable sales in the last quarter of the year.
- Lodging Tax revenue suffered greatly in 2020, but showed some comeback in 2021 starting in May. Revenues are at over 80% of pre-pandemic levels. While these are signs of recovery, it is unknown if revenues will be at the same level as prior to COVID in the next year.
- Loss revenue from ARPA made it possible to purchase much needed patrol vehicles and fire replacements in 2021.

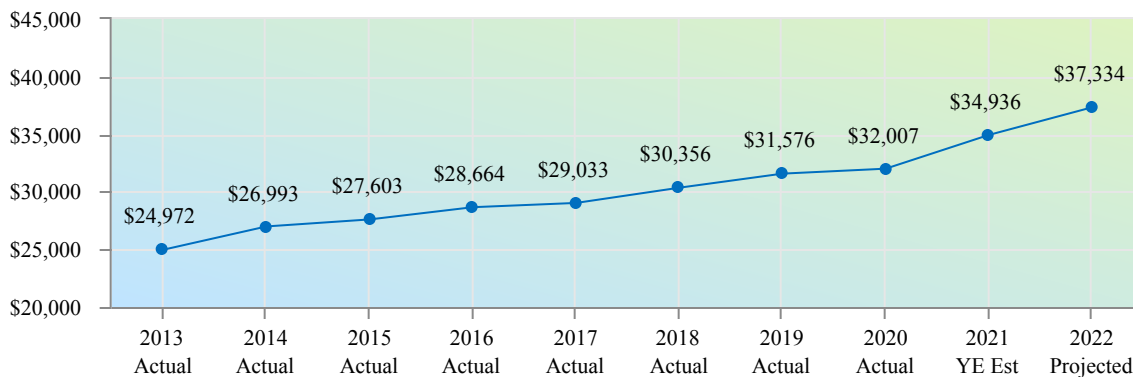
The following charts detail citywide revenues, with narrative detailing the breakdown between the General Fund and total government percentages.

Sales Tax (Single Largest Revenue Source for General Fund) - 8.3%

- **General Sales Tax** - Of the 8.3% sales and use tax collected within the City, the City of Yakima receives only 0.85% of the first 7.5% in general Sales Tax revenue. The General Government Funds receive the full amount of the City's share of general sales tax revenues. The City also receives a 0.3% sales tax revenues which is restricted for transit purposes, and a portion of the 0.4% sales tax revenues which are restricted for criminal justice purposes. The State receives 6.5% and Yakima County receives .15% of the remainder. The City of Yakima also 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 39.0% of all General Fund revenue, and 12.9% of total government revenue in the 2022 budget.

SALES TAX
(Shown in Thousands)

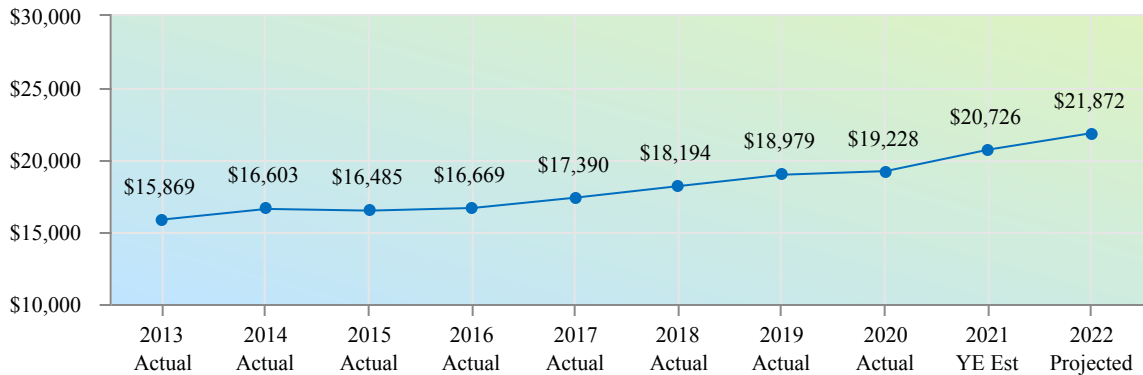


Utility and Franchise Taxes

These revenues are largely a function of weather conditions and utility rates in the Valley. Utility taxes generally keep 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 29.3% of 2022 projected revenue and 7.6% of total government revenue.

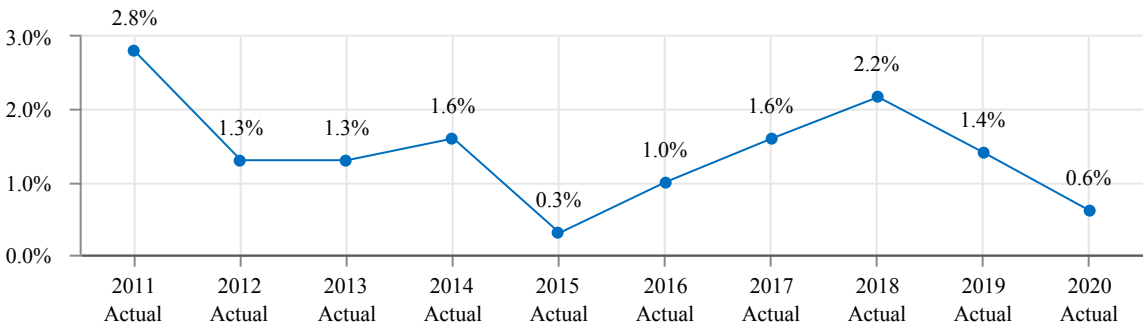
UTILITY AND FRANCHISE TAXES
(Shown in Thousands)



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.

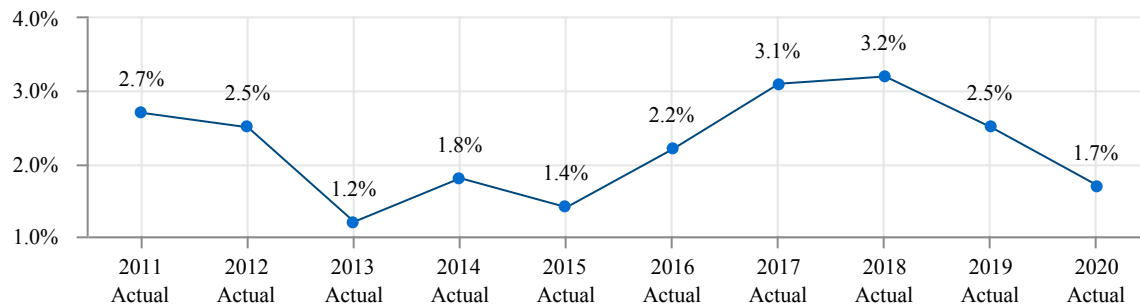
HISTORICAL IMPLICIT PRICE DEFLATOR (MRSC)



State property tax levy statutes limit the change in the dollars levied (1% would generate about \$201,000 for 2022) 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.

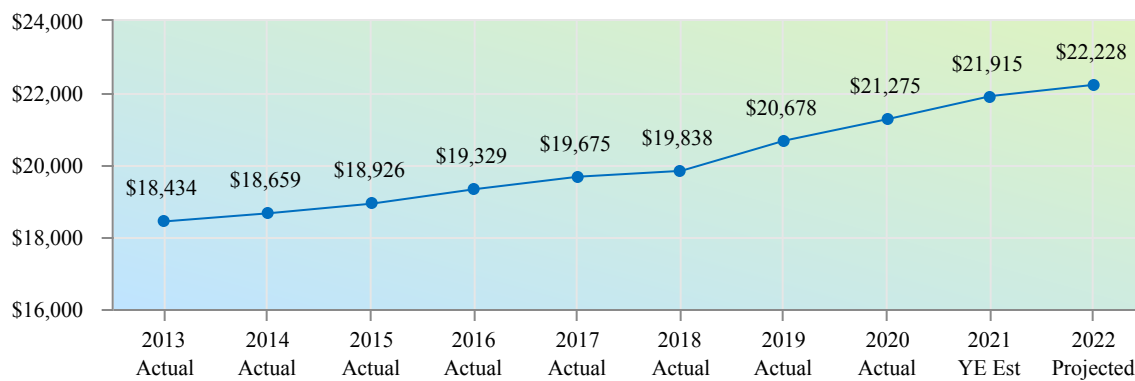
HISTORICAL SEATTLE CPI-U (MRSC)



Property tax provides 13.4% of all General Fund revenue, and 7.7% of total government revenue in the 2022 budget.

PROPERTY TAX

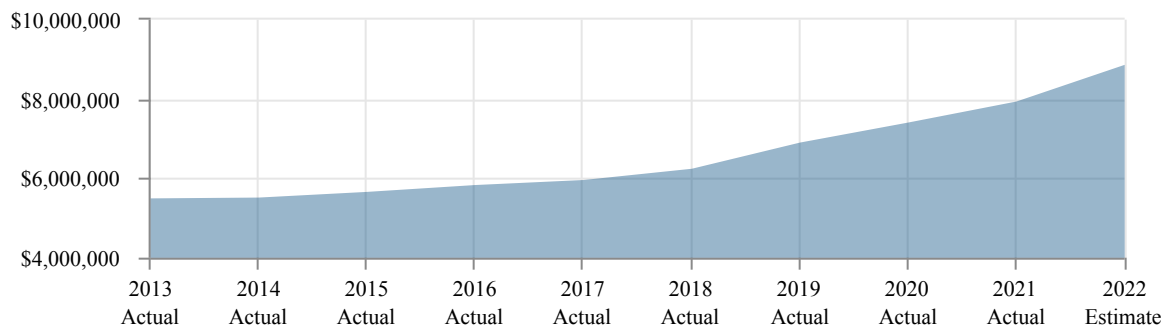
(Shown in Thousands)



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

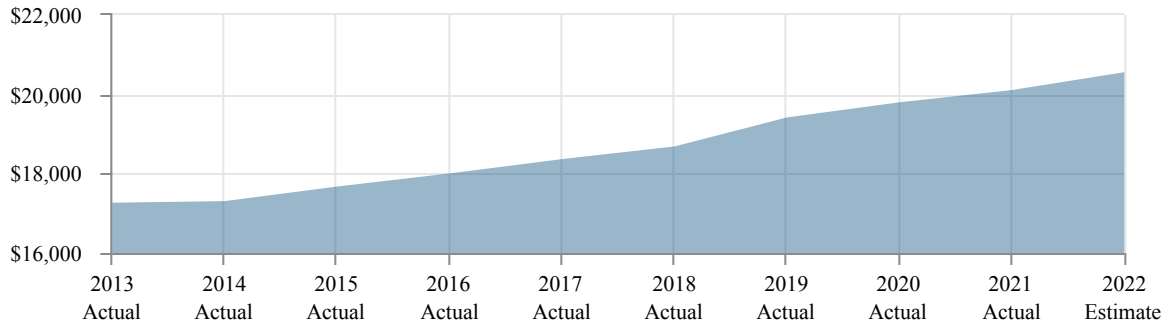
(Shown in Thousands)



The following chart is a historical trend of the total dollar amount levy in past years, as well as the current 2022 forecast. The city establishes its desired levy amount based on budget need subject to statutory limits, and the levy rate itself is strictly the resulting mathematical relationship between the valuation and the levy amount.

ORIGINAL LEVY AMOUNTS - PROPERTY TAX

(Shown in Thousands)



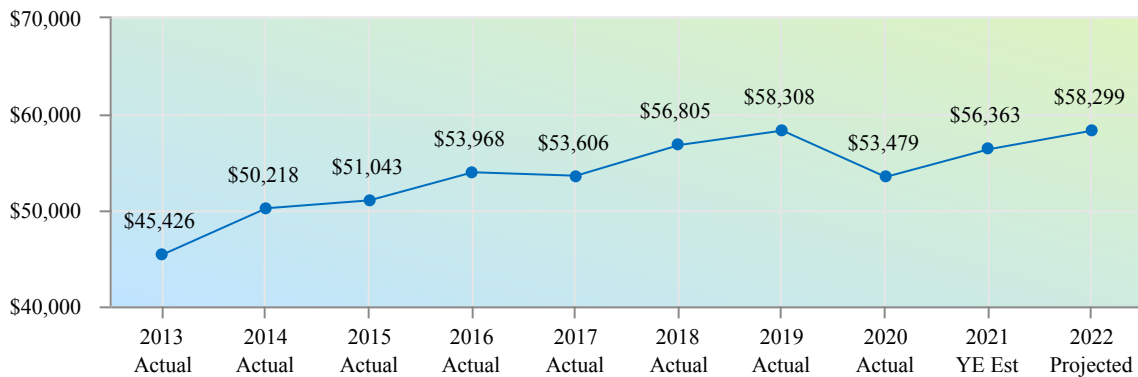
Charges for Services

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 5.0% of all General Fund revenue, and is the top revenue for total government in the 2022 budget at 20.2%. of total revenue.

CHARGES FOR SERVICES

(Shown in Thousands)



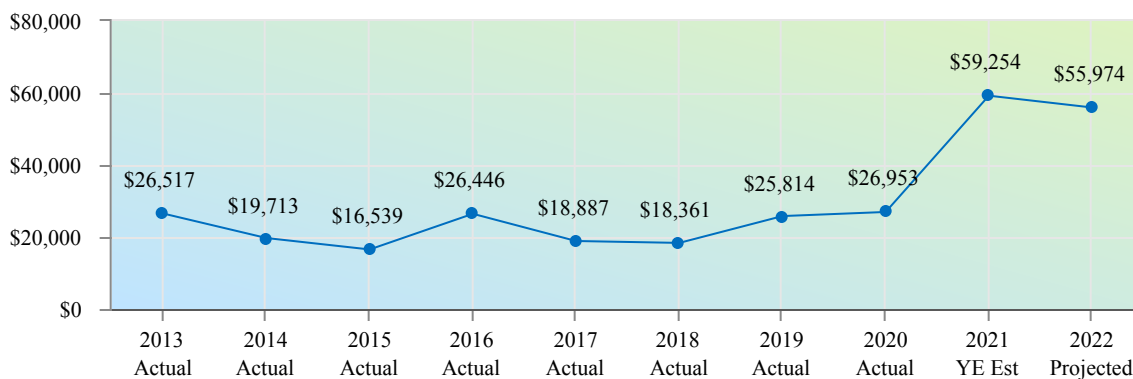
Intergovernmental Revenues

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 5.6% of General Fund revenue, and 19.4% of total government revenue in the 2022 Projected Budget.

INTERGOVERNMENTAL REVENUE

(Shown in Thousands)



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.

Transportation Benefit District (TBD) revenue commenced in August, 2018. This revenue is restricted to construction, maintenance and operational transportation improvements.

Other taxes provide 1.6% of all General Fund revenue, and 2.5% of total government revenue in the 2022 budget.

OTHER TAXES AND ASSESSMENTS

(Shown in Thousands)



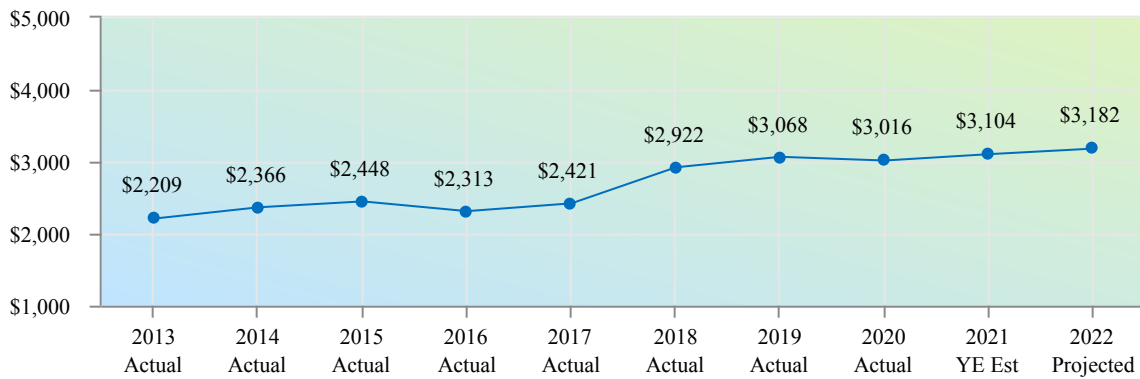
Licenses and Permits

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

Other Taxes revenue accounts for 2.5% of General Fund revenue, and 1.1% of total government revenue in the 2022 Projected Budget.

LICENSES AND PERMITS

(Shown in Thousands)



Fines & Forfeitures, Transfers & Miscellaneous

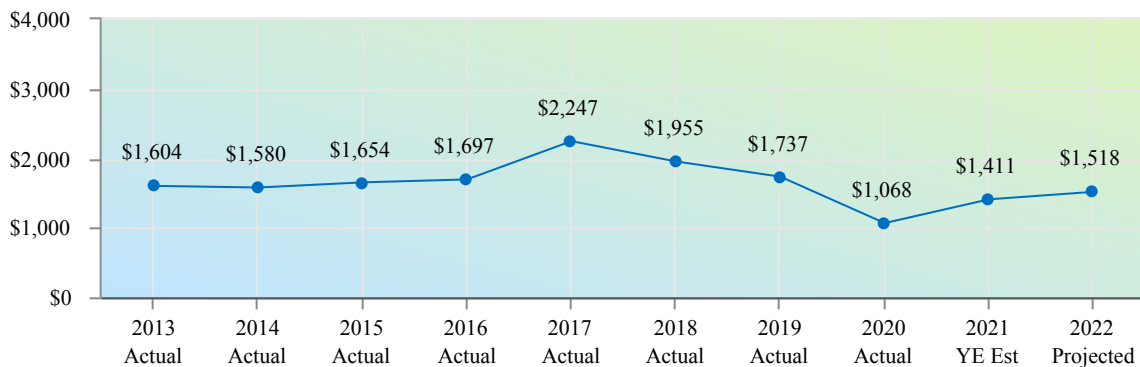
Fines & Forfeitures come primarily from criminal fines and noncriminal penalties, assessed in the City of Yakima's Municipal Court, and parking violations.

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 2.0% of all General Fund revenue, and 0.5% of total government revenue in the 2022 budget.

FINES & FORFEITURES

(Shown in Thousands)



Transfers

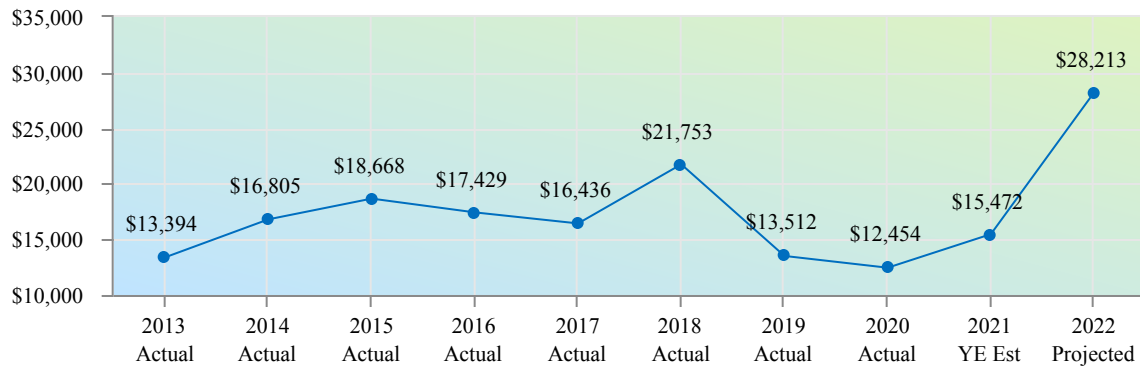
Transfers set forth in the budget are typically to accomplish the measured allocation of revenues and expenditures appropriate to the service delivery in each fund. There are many appropriate transfer mechanisms intended to efficiently and effectively account for complex arrangements.

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 where costs are incurred before reimbursement is received, and is therefore merely a short-term cash flow device. In 2022, there were large transfers for Police & Fire vehicles, the Millsite (YRDA), Nelson Dam and the North 1st Street Revitalization.

Transfers provide no General Fund revenue, and 9.8% of total government revenue in the 2022 budget.

TRANSFERS

(Shown in Thousands)



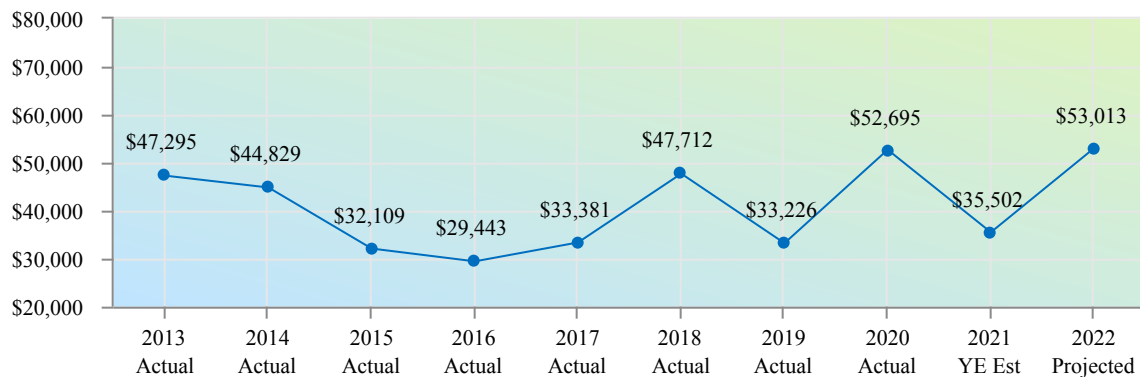
Miscellaneous Revenue

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 1.7% of General Fund revenue, and 18.4% of total government revenue in the 2022 Projected Budget.

MISCELLANEOUS REVENUE

(Shown in Thousands)



Cash & Investments

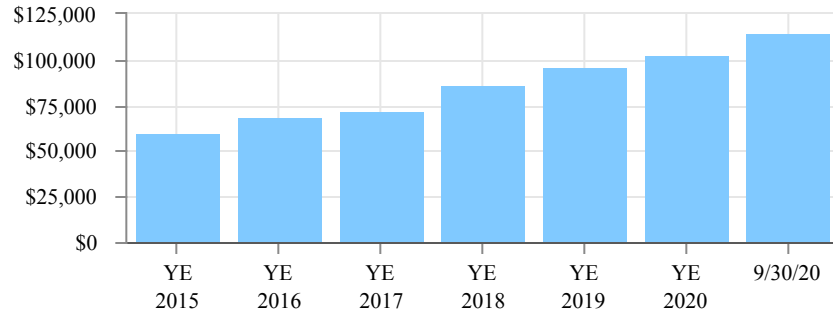
Interest revenue on the city's reserves is a function of execution on the City's investment policy. It is the policy of the City of Yakima to invest public funds in a manner that, giving first regard to safety, suitability and liquidity, will maximize long-term yield in conformance with State Statute,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

As a current over-all indicator, the 5-year historic citywide cash and investments balance trend, inclusive of all funds, reached \$115.2 million at September 30, 2021. 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 (US Bank, Key Bank, Local Government Investment Pool and investment portfolio) to enable comparison to prior and future periods.

CASH AND INVESTMENT HISTORY

(Shown in Thousands)



REVENUE TRENDS - OVERVIEW

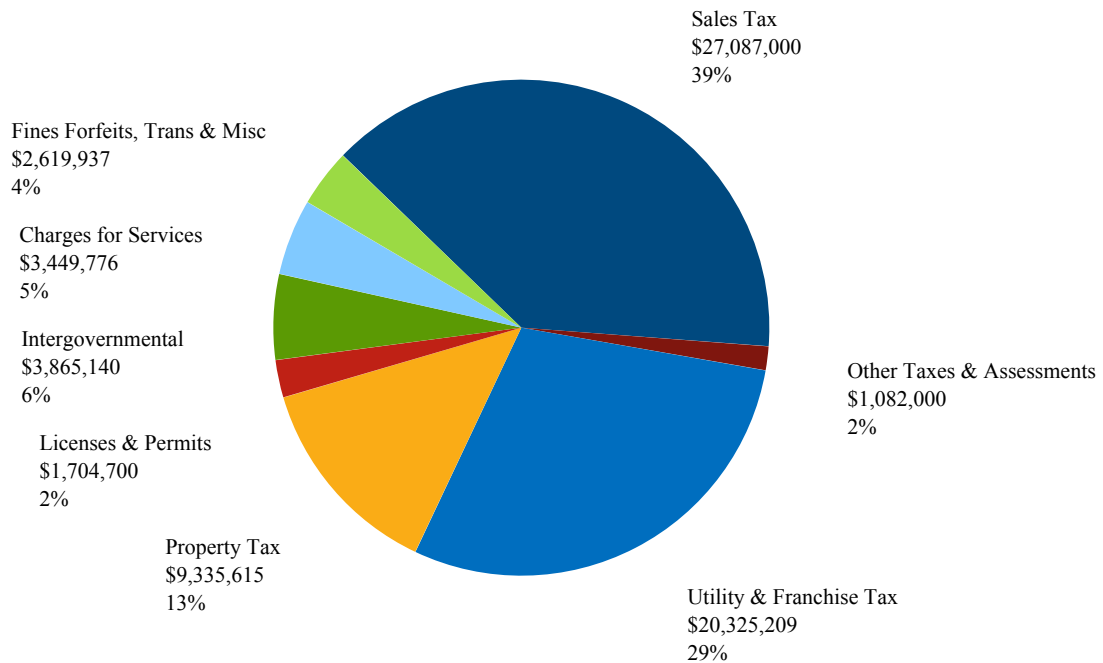
The current projected revenue for 2022 is \$288.8 million, a \$33.7 million or 13.2% decrease from the year-end estimate.

BUDGET BY SOURCE

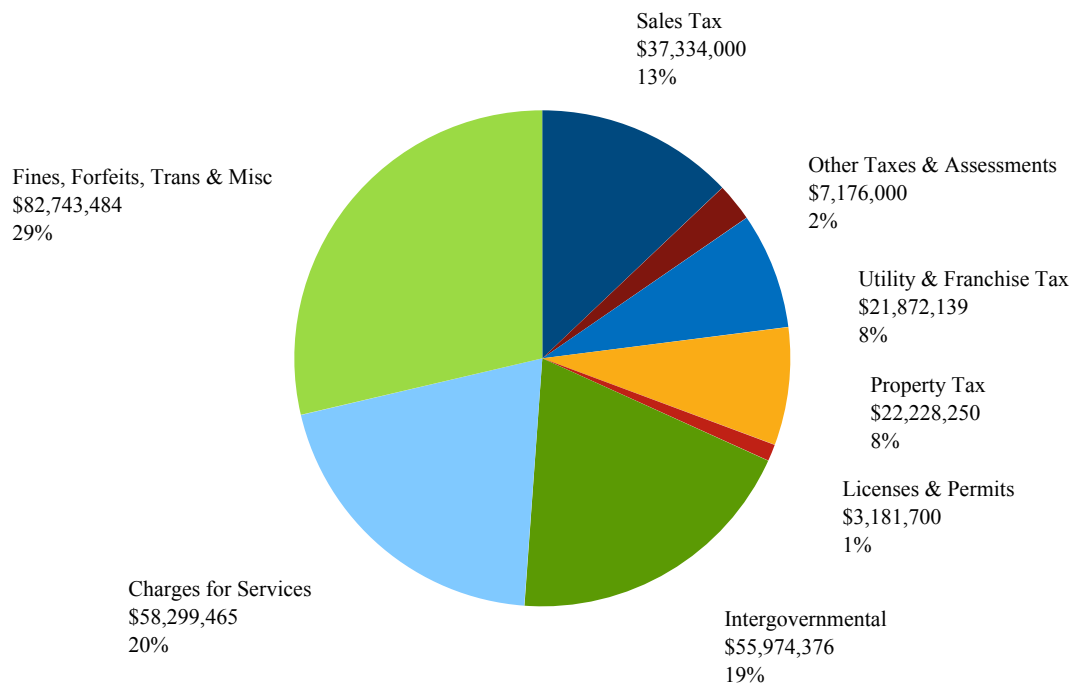
The following charts shows revenue broken up by source, for both the General Fund and Citywide.

2022 GENERAL FUND REVENUE BUDGET BY SOURCE

\$69,469,377



2022 CITYWIDE REVENUE BUDGET BY SOURCE
\$288,809,414



CAPITAL BUDGET SUMMARY

The forecast for 2022 through 2026 for all Capital Funds, its Capital Improvement Program (CIP) information, was presented in the 2022 [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 helps to encourages long-range decision-making, assure the continuity of Council goals and objectives and identify the impacts in future years of current decisions. Following is a citywide summary of capital expenditure plans by department, along with a summary for each fund for 2022. More detail can be found in the 2022 [Capital Budgets document](#) currently found on the City website. The following pages provide all supporting project-specific detail within each capital fund, which includes items such as tax assessments, small tools, debt service, etc. This information has been updated to include the two new funds created for ARPA Fiscal Recovery (180) and the Clean City Fund (136) at the end of 2021.

CAPITAL FUNDS - FUND BALANCES

		Beginning Fund Balances						
Capital Fund	Fund	2020	2021	2022	2023	2024	2025	2026
		Actual	Actual	Projected	Projected	Projected	Projected	Projected
Arterial Streets	142	\$ 2,254,826	\$ 2,049,246	\$ 1,651,933	\$ 1,839,298	\$ 2,177,556	\$ 2,583,610	\$ 3,002,394
Central Bus Dist	321	61,038	72,575.72	51,959	51,959	51,959	51,959	51,959
Capitol Theatre	322	201,017	259,770	73,024	133,024	193,024	253,024	313,024
Yak Rev Dev Area	323	1,566,930	736,562	89,280	2,765,031	3,243,782	2,722,533	2,201,284
Parks & Recreation	331	395,206	391,355	269,802	175,069	186,771	198,473	210,175
Fire	332	504,062	381,861	370,446	428,446	491,446	554,446	617,446
Law & Justice	333	310,274	506,189	693,377	293,627	396,421	501,785	609,745
REET 1	342	3,120,162	3,544,984	3,128,667	158,157	1,196,379	2,384,601	3,572,823
REET 2	343	1,601,740	2,004,985	1,254,110	620,691	1,496,036	2,384,715	3,486,854
Streets	344	2,178,083	3,833,625	2,508,890	8,576,747	3,680,529	4,788,275	5,900,025
Convention Center	370	713,946	5,043,523	950,504	725,854	682,586	800,728	920,308
Administrative Rsv	392	561,273	387,427	232,194	232,194	230,394	207,081	203,905
Airport	422	(92,453)	(1,547,300)	183,187	558,187	683,187	808,187	933,187
Stormwater	442	4,202,150	4,119,339	3,115,474	1,107,600	1,002,497	1,352,520	1,702,543
Transit	464	6,759,981	7,110,632	8,073,361	8,812,617	9,833,489	10,854,361	11,875,233
Wastewater	472/6/8	15,377,544	13,770,523	13,000,270	6,607,105	4,571,837	5,536,569	6,251,301
Water	477	4,566,704	4,924,726	3,142,343	1,102,458	4,339,370	7,576,282	9,913,194
Irrigation	479	4,674,014	4,719,692	4,672,098	131,082	4,071,725	8,418,218	9,602,061
Equipment Rental	552	3,177,733	3,004,570	2,206,565	3,861,522	3,861,522	3,861,522	3,861,522
Environmental	555	655,152	581,383	362,325	286,281	252,987	219,693	186,399
Total/Beg Balance		\$52,789,382	\$55,895,668	\$46,029,809	\$38,466,949	\$42,643,497	\$56,058,582	\$65,415,382
Total Revenues		32,121,221	46,400,139	74,128,035	24,692,281	23,721,010	20,591,518	20,620,807
Total Expenditures		29,014,935	56,265,998	81,690,895	20,515,733	10,305,925	11,234,718	13,223,709
Ending Fund Balances		\$55,895,668	\$46,029,809	\$38,466,949	\$42,643,497	\$56,058,582	\$65,415,382	\$72,812,480

Note - only funded expenditures are included in the Total Expenditure numbers above.

CAPITAL FUNDS - REVENUES

Capital Fund	Fund	2020	2021	2022	2023	2024	2025	2026
		Actual	YE Est	Projected	Projected	Projected	Projected	Projected
Arterial Streets	142	\$ 1,350,497	\$ 5,544,584	\$ 5,978,710	\$ 941,283	\$ 945,989	\$ 950,719	\$ 955,473
Central Bus Dist	321	11,538	12,604	—	—	—	—	—
Capitol Theatre	322	60,000	305,000	60,000	60,000	60,000	60,000	60,000
Yak Rev Dev Area	323	1,913,016	11,307,074	9,400,000	1,000,000	—	—	—
Parks & Recreation	331	1,144,697	39,900	766,049	51,049	51,049	51,049	51,049
Fire	332	140,558	135,084	138,000	63,000	63,000	63,000	63,000
Law & Justice	333	520,641	444,715	254,444	256,988	259,558	262,154	264,776
REET 1	342	1,351,382	1,660,903	1,676,448	1,676,448	1,676,448	1,676,448	1,676,448
REET 2	343	1,263,715	1,576,454	1,592,000	1,607,920	1,623,999	1,640,239	1,656,641
Streets	344	1,990,218	1,982,113	14,257,522	2,171,447	2,175,411	2,179,415	2,183,459
Convention Center	370	12,974,341	268,238	269,114	270,496	271,906	273,344	274,811
Administrative Rsv	392	—	76,227	—	—	—	—	—
Airport	422	190,189	5,569,016	3,755,500	160,500	160,500	160,500	160,500
Stormwater	442	1,200,000	1,218,000	2,067,000	1,300,000	1,300,000	1,300,000	1,300,000
Transit	464	390,854	1,033,557	4,050,650	1,027,650	1,027,650	1,027,650	1,027,650
Wastewater	472/6/8	3,155,627	4,900,000	9,967,000	5,900,000	5,900,000	5,900,000	5,900,000
Water	477	766,396	2,490,000	3,562,000	3,467,000	3,467,000	3,467,000	3,467,000
Irrigation	479	1,595,662	\$ 5,225,000	\$12,137,391	\$ 4,648,500	\$ 4,648,500	\$ 1,490,000	\$ 1,490,000
Equipment Rental	552	1,979,083	1,914,261	3,773,957	—	—	—	—
Environmental	555	122,807	697,409	422,250	90,000	90,000	90,000	90,000
Total Revenues		<u>\$32,121,221</u>	<u>\$46,400,139</u>	<u>\$74,128,035</u>	<u>\$24,692,281</u>	<u>\$23,721,010</u>	<u>\$20,591,518</u>	<u>\$20,620,807</u>

CAPITAL FUNDS - EXPENDITURES

Capital Fund	Fund	2020 Actual	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Arterial Streets	142	\$ 1,556,077	\$ 5,941,897	\$ 5,791,345	\$ 603,025	\$ 539,935	\$ 531,935	\$ 519,935
Central Bus Dist	321	—	33,221	—	—	—	—	—
Capitol Theatre	322	1,247	491,746	—	—	—	—	—
Yak Rev Dev Area	323	2,743,384	11,954,356	6,724,249	521,249	521,249	521,249	521,249
Parks & Recreation	331	1,148,548	161,453	860,782	39,347	39,347	39,347	39,347
Fire	332	262,759	146,499	80,000	—	—	—	—
Law & Justice	333	324,726	257,527	654,194	154,194	154,194	154,194	154,194
REET 1	342	926,560	2,077,220	4,646,958	638,226	488,226	488,226	488,226
REET 2	343	860,470	2,327,329	2,225,419	732,575	735,320	538,100	540,917
Streets	344	334,676	3,306,848	8,189,665	7,067,665	1,067,665	1,067,665	1,067,665
Convention Center	370	8,644,764	4,361,257	493,764	313,764	153,764	153,764	153,764
Administrative Rsv	392	173,846	231,460	—	1,800	23,313	3,176	2,500
Airport	422	1,645,036	3,838,529	3,380,500	35,500	35,500	35,500	35,500
Stormwater	442	1,282,811	2,221,865	4,074,874	1,405,103	949,977	949,977	949,977
Transit	464	40,203	70,828	3,311,394	6,778	6,778	6,778	6,778
Wastewater	472/6/8	4,762,648	5,670,253	16,360,165	7,935,268	4,935,268	5,185,268	4,935,268
Water	477	408,374	4,272,383	5,601,885	230,088	230,088	1,130,088	3,380,088
Irrigation	479	1,549,984	5,272,594	16,678,407	707,857	302,007	306,157	305,007
Equipment Rental	552	2,152,246	2,712,266	2,119,000	—	—	—	—
Environmental	555	196,576	916,467	498,294	123,294	123,294	123,294	123,294
Total Expenditures		<u>\$29,014,935</u>	<u>\$56,265,998</u>	<u>\$81,690,895</u>	<u>\$20,515,733</u>	<u>\$10,305,925</u>	<u>\$11,234,718</u>	<u>\$13,223,709</u>
Capital Sub-Funds ²		\$ 831,628	\$ 9,599,339	\$ 2,807,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000

Note - only funded expenditures are included in the numbers above.

² Capital Sub-Funds are capital items budgeted within non-capital funds, such as the General Fund.

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 from grant reimbursements while the remaining funding is a result of gas tax funds. 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 2021 - 2026

	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues Forecast						
Federal Highway Administration	\$ 279,000	\$ 2,641,940	\$ —	\$ —	\$ —	\$ —
Dept of Transportation	1,535,000	2,400,170	—	—	—	—
SIED Loan - Spring Creek	1,000,000	—	—	—	—	—
SIED Grant - Spring Creek	1,000,000	—	—	—	—	—
Gas Tax/Transfers/Interest/Misc	1,730,584	936,600	941,283	945,989	950,719	955,473
Total Revenue Forecast	\$ 5,544,584	\$ 5,978,710	\$ 941,283	\$ 945,989	\$ 950,719	\$ 955,473
Debt Service Expenditures (SIED)						
2015 21st Avenue/Airport	\$ 58,090	\$ 58,090	\$ 58,090	\$ —	\$ —	\$ —
2016 SOZO	106,197	106,197	106,197	106,197	106,197	106,197
2018 River Rd Impr/Aquatics Ctr	62,800	62,800	62,800	62,800	62,800	62,800
2021 Spring Creek Rd	—	—	117,289	117,289	117,289	117,289
Total Debt Service Expenditures	\$ 227,087	\$ 227,087	\$ 344,376	\$ 286,286	\$ 286,286	\$ 286,286
Funded Expenditures						
City Service Allocation	\$ 11,405	\$ 68,649	\$ 68,649	\$ 68,649	\$ 68,649	\$ 68,649
Professional Services	126,405	150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
64th Ave & Ahtanum Intersection	335,000	—	—	—	—	—
72nd & Washington Improvements	60,000	140,000	—	—	—	—
Cowiche Canyon Trail	175,000	1,530,170	—	—	—	—
Fruitvale/River Road Roundabouts	17,000	219,999	—	—	—	—

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
McClure Elementary School Safety	20,000	320,000	—	—	—	—
Nob Hill/Fair Ave Rebuild	185,000	300,000	—	—	—	—
Northside Alley Paving	565,000	—	—	—	—	—
Robertson Elementary School Safety	271,000	460,000	—	—	—	—
Roosevelt & McKinley Flashers	45,000	—	—	—	—	—
S 48th Ave & Washington	14,000	—	—	—	—	—
Spring Creek Road - Phase II	3,350,000	—	—	—	—	—
Summitview Resurfacing	20,000	2,295,440	—	—	—	—
Wetland Mitigation	520,000	80,000	40,000	35,000	27,000	15,000
Total Funded Expenditures	<u>\$ 5,714,810</u>	<u>\$ 5,564,258</u>	<u>\$ 258,649</u>	<u>\$ 253,649</u>	<u>\$ 245,649</u>	<u>\$ 233,649</u>
Total Debt Svc & Funded Expenditures	<u><u>\$ 5,941,897</u></u>	<u><u>\$ 5,791,345</u></u>	<u><u>\$ 603,025</u></u>	<u><u>\$ 539,935</u></u>	<u><u>\$ 531,935</u></u>	<u><u>\$ 519,935</u></u>
Beginning Balance	<u>\$ 2,049,246</u>	<u>\$ 1,651,933</u>	<u>\$ 1,839,298</u>	<u>\$ 2,177,556</u>	<u>\$ 2,583,610</u>	<u>\$ 3,002,394</u>
Projected Ending Balance	<u><u>\$ 1,651,933</u></u>	<u><u>\$ 1,839,298</u></u>	<u><u>\$ 2,177,556</u></u>	<u><u>\$ 2,583,610</u></u>	<u><u>\$ 3,002,394</u></u>	<u><u>\$ 3,437,932</u></u>
Unfunded Projects						
72nd & Washington Improvements	\$ —	\$ —	\$ 800,000	\$ —	\$ —	\$ —
Box Culvert Installation	—	—	160,000	—	—	—
Fruitvale/River Road Roundabouts	—	—	1,499,000	—	—	—
Nob Hill/Fair Ave Rebuild	—	—	—	1,260,000	—	—
Total Unfunded Projects	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	<u><u>\$ 2,459,000</u></u>	<u><u>\$ 1,260,000</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>

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 2021 - 2026

	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues Forecast						
Parking Lots/Investments	\$ 12,604	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenue Forecast	<u>\$ 12,604</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Funded Expenditures						
City Service Allocation	\$ 23,221	\$ —	\$ —	\$ —	\$ —	\$ —
Downtown Clean & Safe Initiative	10,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Funded Expenditures	<u>\$ 33,221</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Beginning Balance	\$ 72,576	\$ 51,959	\$ 51,959	\$ 51,959	\$ 51,959	\$ 51,959
Projected Ending Balance	<u>\$ 51,959</u>	<u>\$ 51,959</u>	<u>\$ 51,959</u>	<u>\$ 51,959</u>	<u>\$ 51,959</u>	<u>\$ 51,959</u>

CAPITOL THEATRE (RM) - 322

The Capitol Theatre Capital Fund accounts for major facility upgrades. The breakout of the anticipated annual allocation and priority list of projects by year are provided below. The priority list is developed in partnership between the City's Purchasing, Engineering, and Finance departments and the Capitol Theatre Committee staff.

A reimbursable grant from the Department of Commerce for \$250,000 for Theatre Curtains is expected in late 2021 or early 2022. Administration fees of \$5,000 will be deducted from that amount. The Department of Commerce will reimburse the invoices spent on the project for no more than \$245,000, which should be on the 4th quarter budget amendment.

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues Forecast						
Operating Transfer	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Contributions/Donations	245,000	—	—	—	—	—
Total Revenue Forecast	<u>\$ 305,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>
Funded Expenditures						
Box Office Renovation	\$ 41,746	\$ —	\$ —	\$ —	\$ —	\$ —
Clear Comm System	10,000	—	—	—	—	—
Fire Escape Stairway	195,000	—	—	—	—	—
Theater Curtains	245,000	—	—	—	—	—
Total Funded Expenditures	<u>\$ 491,746</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Beginning Balance	\$ 259,770	\$ 73,024	\$ 133,024	\$ 193,024	\$ 253,024	\$ 313,024
Projected Ending Balance	<u>\$ 73,024</u>	<u>\$ 133,024</u>	<u>\$ 193,024</u>	<u>\$ 253,024</u>	<u>\$ 313,024</u>	<u>\$ 373,024</u>
Unfunded Expenditures						
Scope of Work Evaluations						
Dome Lighting	\$ —	\$ 10,000	\$ —	\$ —	\$ —	\$ —
Theatre Seating	—	35,000	—	—	—	—
Balcony Rail Lighting	—	10,000	—	—	—	—
Handrail Modifications	—	5,000	—	—	—	—
HVAC Control System	—	—	15,000	—	—	—
Carpeting	—	—	45,000	—	—	—
Follow Spots - Lighting	—	—	—	30,000	—	—
Total Unfunded Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 60,000</u>	<u>\$ 30,000</u>	<u>\$ —</u>	<u>\$ —</u>

YAKIMA REVENUE DEVELOPMENT AREA (Of) - 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 2021, the City of Yakima completed the environmental cleanup of the Bravo Company Blvd R/W in preparation for the roadway in 2022. The Department of Ecology has provided funding for cleanup efforts not only as part of the roadway construction, but also for future remediation efforts that might be required on the rest of the site. Only currently-known approved revenues are forecasted.

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues Forecast						
Department of Ecology Grant	\$ 7,406,074	\$ 3,400,000	\$ —	\$ —	\$ —	\$ —
Sales Tax Credit (LIFT)	1,000,000	1,000,000	1,000,000	—	—	—
SIED Grant	1,500,000	—	—	—	—	—
Interfund Loan	1,401,000	—				
Bond Proceeds	—	5,000,000	—	—	—	—
Total Revenue Forecast	\$ 11,307,074	\$ 9,400,000	\$ 1,000,000	\$ —	\$ —	\$ —
Debt Service Expenditures						
Future Debt Service Bravo Co Blvd	\$ —	\$ —	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Funded Expenditures						
City Service Allocation	\$ 5,547	\$ 17,440	\$ 17,440	\$ 17,440	\$ 17,440	\$ 17,440
Taxes/Assessments/Interest	3,809	3,809	3,809	3,809	3,809	3,809
Bravo Co Blvd - Phase 1 & 2	550,000	5,000,000	—	—	—	—
Lift Environmental Clean-up/Landfill						
East/West Corridor (City/County)	310,000	302,000	—	—	—	—
Millsite Debris Removal	10,700,000	—	—	—	—	—
Municipal Solid Waste County	100,000	—	—	—	—	—
Municipal Solid Waste Monitoring	285,000	—	—	—	—	—
Interfund Loan Repayment	—	1,401,000	—	—	—	—
Total Funded Expenditures	\$ 11,954,356	\$ 6,724,249	\$ 21,249	\$ 21,249	\$ 21,249	\$ 21,249
Total Debt Svc & Funded Expenditures	\$ 11,954,356	\$ 6,724,249	\$ 521,249	\$ 521,249	\$ 521,249	\$ 521,249
Beginning Balance	\$ 736,562	\$ 89,280	\$ 2,765,031	\$ 3,243,782	\$ 2,722,533	\$ 2,201,284
Projected Ending Balance	\$ 89,280	\$ 2,765,031	\$ 3,243,782	\$ 2,722,533	\$ 2,201,284	\$ 1,680,035
Unfunded Expenditures						
Bravo Company Blvd - Phase 2	\$ —	\$ —	\$ 5,000,000	\$ —	\$ —	\$ —
E "H" Street Extension	—	—	—	9,000,000	—	—
Total Unfunded Expenditures	\$ —	\$ —	\$ 5,000,000	\$ 9,000,000	\$ —	\$ —

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. The capital projects identified are often funded through grants and donations. Various unfunded projects could be paid for by REET 1 funds if applicable and approved. The 2022 – 2027 Parks & Recreation Comprehensive Master Plan identifies all planned improvements. A Department of Commerce grant of \$625,000 will be received in early 2022 for the improvements to Miller Park. A majority of the improvements at Miller Park will occur in 2022.

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
Revenues Forecast						
Property Tax	\$ 31,005	\$ 41,049	\$ 41,049	\$ 41,049	\$ 41,049	\$ 41,049
Transfers In	—	100,000	—	—	—	—
Contributions & Donations	8,895	625,000	10,000	10,000	10,000	10,000
Total Revenue Forecast	<u>\$ 39,900</u>	<u>\$ 766,049</u>	<u>\$ 51,049</u>	<u>\$ 51,049</u>	<u>\$ 51,049</u>	<u>\$ 51,049</u>
Funded Expenditures						
City Service Allocation	\$ 57,631	\$ 39,347	\$ 39,347	\$ 39,347	\$ 39,347	\$ 39,347
Repair & Maintenance	39,900	141,049	—	—	—	—
WFCC Construction Projects	63,922	55,386	—	—	—	—
Miller Park Construction Projects	—	625,000	—	—	—	—
Total Funded Expenditures	<u>\$ 161,453</u>	<u>\$ 860,782</u>	<u>\$ 39,347</u>	<u>\$ 39,347</u>	<u>\$ 39,347</u>	<u>\$ 39,347</u>
Beginning Balance	\$ 391,355	\$ 269,802	\$ 175,069	\$ 186,771	\$ 198,473	\$ 210,175
Projected Ending Balance	<u>\$ 269,802</u>	<u>\$ 175,069</u>	<u>\$ 186,771</u>	<u>\$ 198,473</u>	<u>\$ 210,175</u>	<u>\$ 221,877</u>

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 of fire apparatus and the repair and maintenance of fire station.

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
Revenues Forecast						
Transfers	\$ 75,000	\$ 75,000	\$ —	\$ —	\$ —	\$ —
Intergovernmental/Miscellaneous	60,084	63,000	63,000	63,000	63,000	63,000
Total Revenue Forecast	<u>\$ 135,084</u>	<u>\$ 138,000</u>	<u>\$ 63,000</u>	<u>\$ 63,000</u>	<u>\$ 63,000</u>	<u>\$ 63,000</u>
Funded Expenditures						
Breathing Air Compressors	\$ 80,000	\$ —	\$ —	\$ —	\$ —	\$ —
Small Tools/Prof Svcs/Rep & Maint	66,499	80,000	—	—	—	—
Total Funded Expenditures	<u>\$ 146,499</u>	<u>\$ 80,000</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Beginning Balance	\$ 381,861	\$ 370,446	\$ 428,446	\$ 491,446	\$ 554,446	\$ 617,446
Projected Ending Balance	<u>\$ 370,446</u>	<u>\$ 428,446</u>	<u>\$ 491,446</u>	<u>\$ 554,446</u>	<u>\$ 617,446</u>	<u>\$ 680,446</u>
Unfunded Expenditures						
Facility Upgrades - Generators/Roof	\$ —	\$ 150,000	\$ —	\$ —	\$ —	\$ —
Station 91 & 95 HVAC Replacement	—	—	200,000	—	—	—
Station 92 Concrete Aprons	—	—	100,000	—	—	—
Station 93 New Roof	—	—	150,000	—	—	—
Station 91 & 95 Exterior Siding Rep	—	—	—	100,000	—	—
Training Tower Gas Prop Repair	—	—	—	150,000	—	—
Station 95 Dorm Remodel	—	—	—	—	1,000,000	—
Total Unfunded Expenditures	<u>\$ —</u>	<u>\$ 150,000</u>	<u>\$ 450,000</u>	<u>\$ 250,000</u>	<u>\$ 1,000,000</u>	<u>\$ —</u>

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 2021 - 2026

	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues Forecast						
Criminal Justice Sales Tax	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ —
Transfers/Insurance/Misc	344,715	254,444	256,988	259,558	262,154	264,776
Total Revenue Forecast	<u>\$ 444,715</u>	<u>\$ 254,444</u>	<u>\$ 256,988</u>	<u>\$ 259,558</u>	<u>\$ 262,154</u>	<u>\$ 264,776</u>
Funded Expenditures						
City Service Allocation	\$ 7,527	\$ 4,194	\$ 4,194	\$ 4,194	\$ 4,194	\$ 4,194
Police Interceptors	—	500,000	—	—	—	—
Small Tools, Operating Equip & Misc	250,000	150,000	150,000	150,000	150,000	150,000
Total Funded Expenditures	<u>\$ 257,527</u>	<u>\$ 654,194</u>	<u>\$ 154,194</u>	<u>\$ 154,194</u>	<u>\$ 154,194</u>	<u>\$ 154,194</u>
Beginning Balance	\$ 506,189	\$ 693,377	\$ 293,627	\$ 396,421	\$ 501,785	\$ 609,745
Projected Ending Balance	<u>\$ 693,377</u>	<u>\$ 293,627</u>	<u>\$ 396,421</u>	<u>\$ 501,785</u>	<u>\$ 609,745</u>	<u>\$ 720,327</u>

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 capital improvements to City Hall, Public Works Complex, Parks & Rec facilities, Harman Center, Tahoma Cemetery, Henry Beauchamp Jr. and Washington Fruit Community Centers, and Yakima Police facilities.

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 2021 - 2026

	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues Forecast						
Local Real Estate Excise Tax	\$ 1,576,455	\$ 1,592,000	\$ 1,592,000	\$ 1,592,000	\$ 1,592,000	\$ 1,592,000
Transfers	84,448	84,448	84,448	84,448	84,448	84,448
Total Revenue Forecast	\$ 1,660,903	\$ 1,676,448	\$ 1,676,448	\$ 1,676,448	\$ 1,676,448	\$ 1,676,448
Debt Service Expenditures						
2020 Fire Station WV/92nd (Ref)	\$ 72,345	\$ 70,298	\$ —	\$ —	\$ —	\$ —
2003 SunDome Expansion	145,746	147,934	150,000	—	—	—
2018 Street Resurfacing Project	399,664	399,664	399,664	399,664	399,664	399,664
2010 Railroad Grade Separation	84,448	84,448	84,448	84,448	84,448	84,448
Total Debt Service Expenditures	\$ 702,203	\$ 702,344	\$ 634,112	\$ 484,112	\$ 484,112	\$ 484,112
Funded Expenditures						
City Service Allocation	\$ 1,517	\$ 4,114	\$ 4,114	\$ 4,114	\$ 4,114	\$ 4,114
City Hall Chiller Replacement	25,000	180,000	—	—	—	—
City Hall Elevator Replacements	1,100,000	—	—	—	—	—
City Hall LED Lighting	20,000	20,000	—	—	—	—
City Hall Security Upgrades	10,000	5,000	—	—	—	—
Community Centers Capital Repair	40,000	80,000	—	—	—	—
Gardner Park Paved Parking Lot	40,000	—	—	—	—	—
HBCC HVAC Door Locks	15,000	—	—	—	—	—
HBCC HVAC Replacement	20,000	—	—	—	—	—
HBCC Parking Lot	2,500	2,500	—	—	—	—
Kissel Park Tennis Courts Resurface	10,000	10,000	—	—	—	—
PW Drain Pit	12,000	—	—	—	—	—
PW Hydro Pad Repaint	18,000	—	—	—	—	—
PW LED Lighting	26,000	—	—	—	—	—
PW Sidewalk Repair	5,000	—	—	—	—	—

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
WFCC Roof/HVAC Replacement	30,000	440,000	—	—	—	—
Chesterley Pk Art Turf Goal Boxes	—	10,000	—	—	—	—
City Hall 2nd Floor Lobby	—	55,000	—	—	—	—
City Hall Basement Update/CYU	—	40,000	—	—	—	—
City Hall Finance Hallways	—	25,000	—	—	—	—
City Hall IT Dept Relocation	—	850,000	—	—	—	—
Elks Park Irrigation Upgrade	—	35,000	—	—	—	—
Elks Park New Playground	—	200,000	—	—	—	—
Elks Park Reconfigure Field	—	25,000	—	—	—	—
Fisher Golf Course Fence/Netting	—	120,000	—	—	—	—
Franklin Park Tennis Courts	—	15,000	—	—	—	—
Harman Center Panic Button	—	5,000	—	—	—	—
HBCC ADA Upgrades	—	75,000	—	—	—	—
HBCC Fire Alarm System Update	—	45,000	—	—	—	—
HBCC Kitchen Flooring	—	12,000	—	—	—	—
HBCC Panic Button Install	—	5,000	—	—	—	—
HBCC Repaint Exterior Walls	—	55,000	—	—	—	—
Lions Park Picnic Shelter	—	40,000	—	—	—	—
Lions Pool Dehumidifier	—	300,000	—	—	—	—
Miller Park Spray Park Renovation	—	50,000	—	—	—	—
PW Backup Generator	—	150,000	—	—	—	—
PW Ext Training Room Windows	—	20,000	—	—	—	—
PW HVAC Replacement Bldg #4	—	20,000	—	—	—	—
PW Interior Renovation	—	156,000	—	—	—	—
PW Locker Room HVAC	—	20,000	—	—	—	—
PW Locker Room Renovation	—	150,000	—	—	—	—
PW Parks Department Carport	—	150,000	—	—	—	—
PW Tire Bullpen Cover	—	25,000	—	—	—	—
PW Training Room Hallway	—	15,000	—	—	—	—
PW Wash Bay Pressure Washer	—	25,000	—	—	—	—
Tahoma Cemetery Irrigation Impr	—	50,000	—	—	—	—
Tahoma Cemetery Japanese/Garden	—	10,000	—	—	—	—
Tahoma Cemetery Office Renovate	—	15,000	—	—	—	—
Tahoma Cemetery Panic Button	—	5,000	—	—	—	—
WFCC Panic Button Install	—	5,000	—	—	—	—
YPD Annex Fire Suppression System	—	85,000	—	—	—	—
YPD Zais Center A/C Units Server	—	25,000	—	—	—	—
YPD Zais Center A/C Telecom Rm	—	30,000	—	—	—	—
YPD Zais Center Chiller Replacement	—	150,000	—	—	—	—
YPD Zais Center Jail Showers	—	10,000	—	—	—	—

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
YPD Zais Center Office Renovate	—	85,000	—	—	—	—
YPD Zais Center UPS Replacement	—	40,000	—	—	—	—
Total Funded Expenditures	\$ 1,375,017	\$ 3,944,614	\$ 4,114	\$ 4,114	\$ 4,114	\$ 4,114
 Total Debt Svc & Funded Expenditures	<u>\$ 2,077,220</u>	<u>\$ 4,646,958</u>	<u>\$ 638,226</u>	<u>\$ 488,226</u>	<u>\$ 488,226</u>	<u>\$ 488,226</u>
 Beginning Balance	\$ 3,544,984	\$ 3,128,667	\$ 158,157	\$ 1,196,379	\$ 2,384,601	\$ 3,572,823
Projected Ending Balance	<u>\$ 3,128,667</u>	<u>\$ 158,157</u>	<u>\$ 1,196,379</u>	<u>\$ 2,384,601</u>	<u>\$ 3,572,823</u>	<u>\$ 4,761,045</u>
 Unfunded Expenditures						
Chesterley Pk Art Turf Goal Boxes	\$ —	\$ —	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
City Hall LED Lighting	—	—	25,000	—	—	—
City Hall Security Upgrades	—	—	5,000	5,000	5,000	—
Community Centers Capital Repair	—	—	80,000	80,000	80,000	80,000
HBCC ADA Upgrades	—	—	75,000	—	—	—
Chesterley Park Turf Renovation	—	—	15,000	—	—	—
City Hall 1st Floor Restrooms	—	—	30,000	—	—	—
City Hall Emergency Generator	—	—	25,000	—	—	—
City Hall Exterior Fascia Grouting	—	—	20,000	—	—	—
City Hall HR Dept Carpet/Paint	—	—	35,000	—	—	—
Elks Park Fencing Upgrade	—	—	50,000	—	—	—
Elks Park New Picnic Shelter	—	—	40,000	—	—	—
Elks Park Outfield Fence Replace	—	—	10,000	—	—	—
Franklin Park Pavilion Shades	—	—	15,000	—	—	—
Harman Center Int/Ext Paint	—	—	45,000	—	—	—
Harman Center Irrigation System	—	—	30,000	—	—	—
Kissel Park Irrigation Upgrade	—	—	50,000	—	—	—
Kissel Park Trash Bin Screening	—	—	5,000	—	—	—
Kissel Park Walkway Repair	—	—	50,000	—	—	—
Kiwanis Aerating Fountain/Pond	—	—	60,000	—	—	—
Kiwanis Park Field 2 Lights	—	—	250,000	—	—	—
Kiwanis Park New Storage Building	—	—	100,000	—	—	—
Kiwanis Tree Planting Field 4	—	—	5,000	—	—	—
Larson Park Lighting Upgrade	—	—	15,000	—	—	—
Larson Park New Picnic Shelter	—	—	40,000	—	—	—
Larson Park New Playground	—	—	125,000	—	—	—
Lions Pool Bulkhead Replacement	—	—	100,000	—	—	—
PW Annex Floor/Paint	—	—	50,000	—	—	—
PW Backyard Paving	—	—	500,000	500,000	—	—
PW Parking Garage Floor	—	—	350,000	—	—	—
PW Pit Removal/Lift Install	—	—	230,000	—	—	—
PW Underground Fuel Tank	—	—	300,000	—	—	—

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
Randall Park Walkway /48th Ave.	—	—	40,000	—	—	—
SECC Park Parking Lot Renovation	—	—	15,000	—	—	—
Tahoma Cemetery Section M Dev	—	—	150,000	—	—	—
WFCC ADA Upgrades	—	—	50,000	50,000	—	—
WV Comm Park Add Walkway	—	—	60,000	—	—	—
WV Comm Park Irrigation Upgrade	—	—	35,000	—	—	—
WV Comm Park Walk Bridge	—	—	150,000	—	—	—
WV Comm Park Walkway /Res	—	—	50,000	—	—	—
YPD Annex Roof Replacement	—	—	80,000	—	—	—
YPD Zais Center Police Svc Counter	—	—	40,000	—	—	—
YPD Zais Center Roof Replacement	—	—	20,000	—	—	—
Chesterley Park Artificial Turf	—	—	—	500,000	—	500,000
Chesterley Park New Picnic Shelter	—	—	—	40,000	—	—
City Hall Additional Parking	—	—	—	500,000	—	—
City Hall Mens Restroom/Locker	—	—	—	35,000	—	—
Elks Park Concession/Storage Bldg	—	—	—	200,000	—	—
Fisher Golf Course Starter House	—	—	—	75,000	—	—
Franklin Park Landscape/Stanley	—	—	—	25,000	—	—
Franklin Park Retaining Wall	—	—	—	40,000	—	—
Franklin Pool Bath House Replace	—	—	—	1,000,000	—	—
Franklin Pool Concession Bldg.	—	—	—	175,000	—	—
Franklin Pool New Waterslide	—	—	—	300,000	—	—
Gardner Park Outfield Fence	—	—	—	35,000	—	—
HBCC Stove Top Fan Replace	—	—	—	5,000	—	—
Kissel Park 2nd Picnic Shelter	—	—	—	40,000	—	—
Kiwanis Park East Playground	—	—	—	125,000	—	—
Lions Pool Patio Enclosure	—	—	—	15,000	—	—
Milroy Park Fencing	—	—	—	100,000	—	—
Milroy Park New Picnic Shelter	—	—	—	40,000	—	—
Milroy Park New Playground	—	—	—	125,000	—	—
Milroy Park Parking Lot	—	—	—	60,000	—	—
PW Bus Turnaround Asphalt	—	—	—	150,000	—	—
PW Hydro Pad Pressure Washer	—	—	—	25,000	—	—
Randall Park Parking Lot Dog Park	—	—	—	100,000	—	—
Randall Park Pump Track	—	—	—	450,000	—	—
Randall Park Small Kid Playground	—	—	—	65,000	—	—
SECC Park Basketball Court	—	—	—	30,000	—	—
Tahoma Cemetery Mausoleum	—	—	—	25,000	—	—
WFCC Interior Paint	—	—	—	25,000	—	—
WV Comm Park Parking Lot Lights	—	—	—	200,000	—	—
YPD SWAT HVAC	—	—	—	15,000	—	—
Chesterley Park Lighting Upgrade	—	—	—	—	450,000	—

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
Chesterley Park Walkway	—	—	—	—	100,000	—
City Hall 1st/2nd Floor Windows	—	—	—	—	350,000	—
City Hall Roof Replacement	—	—	—	—	200,000	—
Franklin Park Renovate Pathway	—	—	—	—	50,000	—
Gardner Park Fence Eastside	—	—	—	—	50,000	—
Gardner Park Swings Replacement	—	—	—	—	15,000	—
HBCC Kitchen Roof Top Heater	—	—	—	—	10,000	—
HBCC Roof Replacement	—	—	—	—	150,000	—
HBCC Security System Upgrade	—	—	—	—	10,000	—
Kissel Park Basketball Court	—	—	—	—	40,000	—
Kissel Park Shade Structures	—	—	—	—	40,000	—
Kiwanis Park Reconfigure Field 2	—	—	—	—	200,000	—
Kiwanis Park Restore Incinerator	—	—	—	—	300,000	—
Kiwanis Park Restroom Renovation	—	—	—	—	20,000	—
Kiwanis Park Xeriscape	—	—	—	—	25,000	—
Lions Pool New Filtration System	—	—	—	—	200,000	—
Lions Pool Restroom/Lockers	—	—	—	—	500,000	—
Lions Pool Window/Door Replace	—	—	—	—	120,000	—
PW East Parking Lot Paving	—	—	—	—	500,000	—
PW Welding Bay Crane Extension	—	—	—	—	150,000	—
SECC Park Picnic Shelter	—	—	—	—	40,000	—
WFCC Exterior Paint	—	—	—	—	35,000	—
WFCC Re-Key Interior Doors	—	—	—	—	8,500	—
YPD Annex HVAC Replacement	—	—	—	—	15,000	—
Chesterley Park Restrooms	—	—	—	—	—	200,000
Chesterley Park Skate Park Expand	—	—	—	—	—	100,000
Fisher Golf Course Maint Bldg Pad	—	—	—	—	—	10,000
Franklin Park Fencing/Tennis Court	—	—	—	—	—	70,000
Lions Park Lighting Upgrade	—	—	—	—	—	20,000
PW Fuel Pump Replacement	—	—	—	—	—	80,000
WV Comm Park Parking Lot	—	—	—	—	—	200,000
YPD SAU Bldg HVAC Replace	—	—	—	—	—	40,000
YPD SAU Bldg Roof Replacement	—	—	—	—	—	40,000
Total Unfunded Expenditures	\$ —	\$ —	\$ 3,430,000	\$ 5,165,000	\$ 3,673,500	\$ 1,350,000

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 2021 - 2026

	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues Forecast						
Real Estate Excise Tax	\$ 1,576,454	\$ 1,592,000	\$ 1,607,920	\$ 1,623,999	\$ 1,640,239	\$ 1,656,641
Interest Revenue	11,800	—	—	—	—	—
Total Revenue Forecast	<u>\$ 1,588,254</u>	<u>\$ 1,592,000</u>	<u>\$ 1,607,920</u>	<u>\$ 1,623,999</u>	<u>\$ 1,640,239</u>	<u>\$ 1,656,641</u>
Debt Service Expenditures						
2020 Downtown Futures (Ref)	\$ 134,355	\$ 130,553	\$ —	\$ —	\$ —	\$ —
2014 Street Improvement Project	200,000	200,000	200,000	200,000	—	—
2009 Railroad Grade Separation	171,704	170,879	170,053	169,228	168,402	167,577
Total Debt Service Expenditures	<u>\$ 506,059</u>	<u>\$ 501,432</u>	<u>\$ 370,053</u>	<u>\$ 369,228</u>	<u>\$ 168,402</u>	<u>\$ 167,577</u>
Funded Expenditures						
City Service Allocation	\$ 6,270	\$ 5,487	\$ 5,487	\$ 5,487	\$ 5,487	\$ 5,487
Operating Supplies	350,000	353,500	357,035	360,605	364,211	367,853
LED Traffic Signal Replacement	50,000	50,000	—	—	—	—
Opticom System Upgrade	25,000	25,000	—	—	—	—
Pavement Condition Index (PCI)	100,000	—	—	—	—	—
Street & Traffic Chip Sealing	350,000	350,000	—	—	—	—
Street & Traffic Grind & Overlay	750,000	750,000	—	—	—	—
Street & Traffic Sidewalk Repair	50,000	50,000	—	—	—	—
Street & Traffic Traffic Calming	35,000	35,000	—	—	—	—
Street & Traffic Traffic Signal Maint	75,000	75,000	—	—	—	—
Street Lights	30,000	30,000	—	—	—	—
Total Funded Expenditures	<u>\$ 1,821,270</u>	<u>\$ 1,723,987</u>	<u>\$ 362,522</u>	<u>\$ 366,092</u>	<u>\$ 369,698</u>	<u>\$ 373,340</u>
Total Debt Svc & Funded Expenditures	<u>\$ 2,327,329</u>	<u>\$ 2,225,419</u>	<u>\$ 732,575</u>	<u>\$ 735,320</u>	<u>\$ 538,100</u>	<u>\$ 540,917</u>
Beginning Balance	\$ 2,004,985	\$ 1,265,910	\$ 632,491	\$ 1,507,836	\$ 2,396,515	\$ 3,498,654
Projected Ending Balance	<u>\$ 1,265,910</u>	<u>\$ 632,491</u>	<u>\$ 1,507,836</u>	<u>\$ 2,396,515</u>	<u>\$ 3,498,654</u>	<u>\$ 4,614,378</u>

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
Unfunded Expenditures						
LED Traffic Signal Replacement	\$ —	\$ —	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Opticom System Upgrade	—	—	25,000	25,000	25,000	25,000
Street & Traffic Chip Sealing	—	—	350,000	350,000	350,000	350,000
Street & Traffic Grind & Overlay	—	—	750,000	750,000	750,000	750,000
Street & Traffic Sidewalk Repair	—	—	50,000	50,000	50,000	50,000
Street & Traffic Traffic Calming	—	—	35,000	35,000	35,000	35,000
Street & Traffic Traffic Signal Maint	—	—	75,000	75,000	75,000	75,000
Street Lights	—	—	30,000	30,000	30,000	30,000
Total Unfunded Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,365,000</u>	<u>\$ 1,365,000</u>	<u>\$ 1,365,000</u>	<u>\$ 1,365,000</u>

STREETS (ST) - FUND 344

Transportation Benefit District (TBD) Vehicle License Fees were reinstated by court order in 2020. The City continued to collect TBD funds and were able to complete 2021 projects with revenues on hand. 2021 saw the completion of the 4th Street Sidewalk improvements and construction of North 1st Street Revitalization Phase 2 from N Street to J Street. The next TBD project to be completed is North 1st St Revitalization Phase 3 from MLK BLVD to J Street. Future TBD listed projects will be completed depending on revenue and projects include debt service for N 1st St Revitalization Phase 3 and various sidewalk and road improvements. Transportation Benefit District (TBD) Vehicle License Fees have been allocated to this fund.

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues Forecast						
Property Tax	\$ 206,500	\$ 392,522	\$ 396,447	\$ 400,411	\$ 404,415	\$ 408,459
Transportation Benefit District (TBD)	1,725,613	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000
Capital Assessment/Miscellaneous	50,000	50,000	50,000	50,000	50,000	50,000
NHPP Federal Grant	—	2,090,000	—	—	—	—
Bond Proceeds	—	10,000,000	—	—	—	—
Total Revenue Forecast	\$ 1,982,113	\$14,257,522	\$ 2,171,447	\$ 2,175,411	\$ 2,179,415	\$ 2,183,459
Debt Service Expenditures						
N 1st St Revitalization - Phase 3	\$ —	\$ —	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Funded Expenditures						
City Service Allocation	\$ 576	\$ 4,865	\$ 4,865	\$ 4,865	\$ 4,865	\$ 4,865
Transfer (River Rd SIED - 142)	62,800	62,800	62,800	62,800	62,800	62,800
4th St Sidewalks	130,000	—	—	—	—	—
North 1st St Revitalization - Phase 2 CN	2,248,472	—	—	—	—	—
North 1st St Revitalization - Phase 2 CE	475,000	—	—	—	—	—
North 1st St Revitalization - Phase 3 CN	—	7,590,000	5,500,000	—	—	—
North 1st St Revitalization - Phase 3 PE	250,000	32,000	—	—	—	—
North 1st St Revitalization - Phase 3 CE	—	500,000	500,000	—	—	—
Professional Services	140,000	—	—	—	—	—
Total Funded Expenditures	\$ 3,306,848	\$ 8,189,665	\$ 6,067,665	\$ 67,665	\$ 67,665	\$ 67,665
Total Debt Svc & Funded Expenditures	\$ 3,306,848	\$ 8,189,665	\$ 7,067,665	\$ 1,067,665	\$ 1,067,665	\$ 1,067,665
Beginning Balance	\$ 3,833,625	\$ 2,508,890	\$ 8,576,747	\$ 3,680,529	\$ 4,788,275	\$ 5,900,025
Projected Ending Balance	\$ 2,508,890	\$ 8,576,747	\$ 3,680,529	\$ 4,788,275	\$ 5,900,025	\$ 7,015,819

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
Unfunded Expenditures						
1st St & Washington Ave I/S Impr	\$ —	\$ —	\$ 2,300,000	\$ —	\$ —	\$ —
Fair Avenue Sidewalk: Pacific-NH Blvd	—	—	425,000			
6th Avenue Roadway Improvements	—	—	—	6,430,000	—	—
Browne Ave Sidewalk 7th-16th Ave.	—	—	—	386,000	—	—
Mead Ave Pedestrian Signal at 10th Ave	—	—	—	345,000	—	—
Mead Ave Sidewalk 27th-28th Ave.	—	—	—	20,000	—	—
N 16th Ave Sidewalk Fruitvale-River Rd	—	—	—	290,000	—	—
Nob Hill Blvd & Fair Ave I/S Impr	—	—	—	300,000	—	—
Nob Hill Blvd Sidewalk 12th - 14th St	—	—	—	150,000	—	—
Pacific Ave Sidewalk Fair to Jail Prop	—	—	—	345,000	—	—
Powerhouse & Englewood I/S Impr	—	—	—	837,000	—	—
3rd Ave Sidewalk Nob Hill - Walnut	—	—	—	—	—	550,000
Total Unfunded Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 2,725,000</u>	<u>\$ 9,103,000</u>	<u>\$ —</u>	<u>\$ 550,000</u>

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 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
Revenues Forecast						
Hotel/Motel Tax	\$ 65,654	\$ 69,114	\$ 70,496	\$ 71,906	\$ 73,344	\$ 74,811
Transfers/Interest	202,584	200,000	200,000	200,000	200,000	200,000
Total Revenue Forecast	<u>\$ 268,238</u>	<u>\$ 269,114</u>	<u>\$ 270,496</u>	<u>\$ 271,906</u>	<u>\$ 273,344</u>	<u>\$ 274,811</u>
Funded Expenditures						
City Service Allocation	\$ 7,878	\$ 53,764	\$ 53,764	\$ 53,764	\$ 53,764	\$ 53,764
Convention Center Expansion	4,085,295	—	—	—	—	—
Professional Services	130,000	100,000	—	—	—	—
Repair & Maintenance	104,157	160,000	100,000	100,000	100,000	100,000
Smalls Tools/Minor Equipment	33,927	35,000	—	—	—	—
Ceiling Tile Replacement	—	15,000	—	—	—	—
Restroom Upgrade	—	130,000	—	—	—	—
Update A/V South Ballroom	—	—	160,000	—	—	—
Total Funded Expenditures	<u>\$ 4,361,257</u>	<u>\$ 493,764</u>	<u>\$ 313,764</u>	<u>\$ 153,764</u>	<u>\$ 153,764</u>	<u>\$ 153,764</u>
Beginning Balance	\$ 5,043,523	\$ 950,504	\$ 725,854	\$ 682,586	\$ 800,728	\$ 920,308
Projected Ending Balance	<u>\$ 950,504</u>	<u>\$ 725,854</u>	<u>\$ 682,586</u>	<u>\$ 800,728</u>	<u>\$ 920,308</u>	<u>\$ 1,041,355</u>
Unfunded Expenditures						
Parking Lot Improvements	\$ —	\$ 800,000	\$ —	\$ —	\$ —	\$ —
Replace Original Bldg/Addition Roof	—	—	255,000	—	—	—
Walk-in Freezer	—	—	50,000	—	—	—
Moveable Wall Replacement	—	—	—	225,000	—	—
Renovate Kitchen	—	—	—	—	175,000	—
Upgrade Lighting System	—	—	—	—	—	225,000
Total Unfunded Expenditures	<u>\$ —</u>	<u>\$ 800,000</u>	<u>\$ 305,000</u>	<u>\$ 225,000</u>	<u>\$ 175,000</u>	<u>\$ 225,000</u>

ADMINISTRATIVE RESERVE - FUND 392

The Administrative Reserve accounts for general fund administrative capital improvement projects. Departments that may require capital improvements include Information Technology, Records/City Clerk, Economic Development, Human Resources, Finance, Purchasing, Parking, Planning, Engineering, and Codes.

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues Forecast						
Transfers	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Special Assessment	76,227	—	—	—	—	—
Total Revenue Forecast	<u>\$ 76,227</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Funded Expenditures						
City Service Allocation	\$ —	\$ —	\$ 1,800	\$ 23,313	\$ 3,176	\$ 2,500
Cayenta Software/Server Upgrades	231,460	—	—	—	—	—
Total Funded Expenditures	<u>\$ 231,460</u>	<u>\$ —</u>	<u>\$ 1,800</u>	<u>\$ 23,313</u>	<u>\$ 3,176</u>	<u>\$ 2,500</u>
Beginning Balance	\$ 387,427	\$ 232,194	\$ 232,194	\$ 230,394	\$ 207,081	\$ 203,905
Projected Ending Balance	<u>\$ 232,194</u>	<u>\$ 232,194</u>	<u>\$ 230,394</u>	<u>\$ 207,081</u>	<u>\$ 203,905</u>	<u>\$ 201,405</u>
Unfunded Expenditures						
Cayenta Upgrades	\$ —	\$ 30,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ 25,000
New Payroll System	—	460,000	—	—	—	—
Total Unfunded Expenditures	<u>\$ —</u>	<u>\$ 490,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>

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. A Master Plan update is underway and is on schedule for completion in the first quarter of 2022. Other items 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).

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
Revenues Forecast						
Transfers	\$ 1,218,000	\$ 2,067,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Funded Expenditures						
City Service Allocation	\$ 4,865	\$ 24,977	\$ 24,977	\$ 24,977	\$ 24,977	\$ 24,977
Drainage Impr District Integration	200,000	1,000,000	250,000	250,000	250,000	250,000
North First Street - Phases II-III	350,000	350,000	—	—	—	—
Professional Svcs/R & M/Trans	667,000	1,199,897	530,126	75,000	75,000	75,000
Street Flood Hazard Reduction	1,000,000	500,000	500,000	500,000	500,000	500,000
Urban Stream Flood Mitigation	—	1,000,000	100,000	100,000	100,000	100,000
Total Funded Expenditures	<u>\$ 2,221,865</u>	<u>\$ 4,074,874</u>	<u>\$ 1,405,103</u>	<u>\$ 949,977</u>	<u>\$ 949,977</u>	<u>\$ 949,977</u>
Beginning Balance	\$ 4,119,339	\$ 3,115,474	\$ 1,107,600	\$ 1,002,497	\$ 1,352,520	\$ 1,702,543
Projected Ending Balance	<u>\$ 3,115,474</u>	<u>\$ 1,107,600</u>	<u>\$ 1,002,497</u>	<u>\$ 1,352,520</u>	<u>\$ 1,702,543</u>	<u>\$ 2,052,566</u>

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 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
Revenues Forecast						
DOT Grants	\$ 4,550,021	\$ 3,585,000	\$ —	\$ —	\$ —	\$ —
PFC Revenue	150,500	170,500	160,500	160,500	160,500	160,500
Airport Layout Plan	848,495	—	—	—	—	—
Transfer In (CARES)	20,000	—	—	—	—	—
Total Revenue Forecast	<u>\$ 5,569,016</u>	<u>\$ 3,755,500</u>	<u>\$ 160,500</u>	<u>\$ 160,500</u>	<u>\$ 160,500</u>	<u>\$ 160,500</u>
Funded Expenditures						
City Service Allocation	\$ 14,631	\$ 35,500	\$ 35,500	\$ 35,500	\$ 35,500	\$ 35,500
Aircraft Rescue & Fire Fighting Equip	968,898	—	—	—	—	—
Airport Layout Plan	105,000	—	—	—	—	—
Construction - E Gen Aviation Apron	2,600,000	485,000	—	—	—	—
Crack Seal/Maintenance	70,000	70,000	—	—	—	—
Passenger Boarding Stairs	60,000	60,000	—	—	—	—
Roof Repairs	20,000	—	—	—	—	—
Automated Security Exit Lane	—	130,000	—	—	—	—
Design, Engineer & Const Taxi Lane	—	2,600,000	—	—	—	—
Total Funded Expenditures	<u>\$ 3,838,529</u>	<u>\$ 3,380,500</u>	<u>\$ 35,500</u>	<u>\$ 35,500</u>	<u>\$ 35,500</u>	<u>\$ 35,500</u>
Beginning Balance	<u>\$ (1,547,300)</u>	<u>\$ 183,187</u>	<u>\$ 558,187</u>	<u>\$ 683,187</u>	<u>\$ 808,187</u>	<u>\$ 933,187</u>
Projected Ending Balance	<u>\$ 183,187</u>	<u>\$ 558,187</u>	<u>\$ 683,187</u>	<u>\$ 808,187</u>	<u>\$ 933,187</u>	<u>\$ 1,058,187</u>
Unfunded Expenditures						
Rehabilitation of Runway 4/22	\$ —	\$ —	\$ 2,400,000	\$ —	\$ —	\$ —
Rehabilitation of Vehicle Parking Lots	—	—	240,000	—	—	—
Terminal Bldg Env/Des/Eng	—	—	1,000,000	1,000,000	1,000,000	—
Total Unfunded Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 3,640,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ —</u>

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 2021-2022, Yakima Transit intends to fund the construction of sidewalks to support bus stops. In the 2021 budget, \$110,000 was authorized for engine heaters and solar panels for the buses. This been upgraded in 2022 to \$228,000 to include a new engine for a bus.

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
Revenues Forecast						
Transit Tax	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Dept of Trans Fed Pass-Thru Grant	—	223,000	—	—	—	—
Transit Grant	—	2,800,000	—	—	—	—
Interest/Lease/Miscellaneous	33,557	27,650	27,650	27,650	27,650	27,650
Total Revenue Forecast	<u>\$ 1,033,557</u>	<u>\$ 4,050,650</u>	<u>\$ 1,027,650</u>	<u>\$ 1,027,650</u>	<u>\$ 1,027,650</u>	<u>\$ 1,027,650</u>
Funded Expenditures						
City Service Allocation	\$ 2,399	\$ 6,778	\$ 6,778	\$ 6,778	\$ 6,778	\$ 6,778
ADA Sidewalk Installation	68,429	150,000	—	—	—	—
Heaters/Solar Panels/Engine	—	354,616	—	—	—	—
Transit Buses	—	2,800,000	—	—	—	—
Total Funded Expenditures	<u>\$ 70,828</u>	<u>\$ 3,311,394</u>	<u>\$ 6,778</u>	<u>\$ 6,778</u>	<u>\$ 6,778</u>	<u>\$ 6,778</u>
Beginning Balance	<u>\$ 7,110,632</u>	<u>\$ 8,073,361</u>	<u>\$ 8,812,617</u>	<u>\$ 9,833,489</u>	<u>\$ 10,854,361</u>	<u>\$ 11,875,233</u>
Projected Ending Balance	<u>\$ 8,073,361</u>	<u>\$ 8,812,617</u>	<u>\$ 9,833,489</u>	<u>\$ 10,854,361</u>	<u>\$ 11,875,233</u>	<u>\$ 12,896,105</u>
Unfunded Expenditures						
Light Truck	\$ —	\$ —	\$ 26,000	\$ —	\$ —	\$ —
Paratransit Vans	—	—	126,000	168,000	168,000	—
Paratransit Cutaway - Small/Large	—	—	234,000	234,000	—	411,000
Transit Buses	—	—	1,395,000	930,000	930,000	930,000
Relief Vehicles	—	—	—	84,000	—	—
Vanpool Vans - Large	—	—	—	135,000	180,000	180,000
Total Unfunded Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,781,000</u>	<u>\$ 1,551,000</u>	<u>\$ 1,278,000</u>	<u>\$ 1,521,000</u>

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 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	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
City of Yakima (472)	879,000	879,000	879,000	879,000	879,000	879,000
Wastewater System (476)	1,500,000	7,967,000	2,500,000	2,500,000	2,500,000	2,500,000
Wastewater Treatment Facility (478)	2,400,000	1,000,000	2,400,000	2,400,000	2,400,000	2,400,000
Total Revenue Forecast	\$ 4,900,000	\$ 9,967,000	\$ 5,900,000	\$ 5,900,000	\$ 5,900,000	\$ 5,900,000
Funded Expenditures						
City Service Allocation	\$ 48,253	\$ 35,268	\$ 35,268	\$ 35,268	\$ 35,268	\$ 35,268
Collection System Rehabilitation (476)	1,000,000	1,800,000	1,000,000	1,000,000	1,000,000	1,000,000
Fair Avenue Sewer Improvements (476)	1,250,000	—	—	—	—	—
North First Street (476)	250,000	250,000	—	—	—	—
Prof Svcs/R&M/Miscellaneous (All)	1,822,000	6,574,897	1,400,000	1,400,000	1,400,000	1,400,000
Rudkin Lift Station Controls (478)	500,000	—	—	—	—	—
UASB Hot Water Line Replacement (478)	400,000	—	—	—	—	—

PROJECTED FINANCIAL IMPACT 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
UV Disinfection Gate Replacement (472)	400,000		—	—	—	—
Biosolids Dewatering Impr (478)	—	1,000,000	3,500,000	—	—	—
Biosolids Lagoon Cleaning (478)	—	2,500,000	—	—	—	—
Congdon Sewer Main (476)	—	200,000	—	—	—	—
Industrial Waste Line Ext Design (476)	—	200,000	—	—	—	—
Infill Design for Unserved Areas (476)	—	300,000	—	—	—	—
Millsite Trunk Line (476)	—	1,500,000	—	—	—	—
Primary Clarifier Rehabilitation (472)	—	1,000,000	—	—	—	—
Primary Digester Rehabilitation (472)	—	1,000,000	—	—	—	—
RAS Pump Replacement (472)	—	—	1,000,000	—	—	—
DAFT Redundancy Installation (478)	—	—	—	1,000,000	—	—
Headworks Compactor Repl (472)	—	—	—	1,500,000	—	—
Grit System Replacement (478)	—	—	—	—	2,000,000	—
Yard Pump Station Rehab (472)	—	—	—	—	750,000	—
Biosolids Lagoon Closure (478)	—	—	—	—	—	2,500,000
Total Funded Expenditures	<u>\$ 5,670,253</u>	<u>\$ 16,360,165</u>	<u>\$ 6,935,268</u>	<u>\$ 4,935,268</u>	<u>\$ 5,185,268</u>	<u>\$ 4,935,268</u>
Beginning Balance	<u>\$ 13,770,523</u>	<u>\$ 13,000,270</u>	<u>\$ 6,607,105</u>	<u>\$ 4,571,837</u>	<u>\$ 5,536,569</u>	<u>\$ 6,251,301</u>
Projected Ending Balance	<u>\$ 13,000,270</u>	<u>\$ 6,607,105</u>	<u>\$ 4,571,837</u>	<u>\$ 5,536,569</u>	<u>\$ 6,251,301</u>	<u>\$ 7,216,033</u>

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 2021 - 2026

	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues Forecast						
Dept of Community Dev PWTF Loan	\$ 1,740,000	\$ —	\$ —	\$ —	\$ —	\$ —
Dept of Ecology Grant - Watershed	—	95,000	—	—	—	—
Transfers/Interfund Loan	750,000	3,467,000	3,467,000	3,467,000	3,467,000	3,467,000
Total Revenue Forecast	\$ 2,490,000	\$ 3,562,000	\$ 3,467,000	\$ 3,467,000	\$ 3,467,000	\$ 3,467,000
Funded Expenditures						
City Service Allocation	\$ 5,183	\$ 15,088	\$ 15,088	\$ 15,088	\$ 15,088	\$ 15,088
Transfer - Interfund Loan	467,000	1,099,897	—	—	—	—
1st Level Reservoir	600,000	500,000	—	—	—	—
41st Ave Main Replacement	400,000	—	—	—	—	—
Aquifer Storage & Recovery Permit	25,000	—	—	—	—	—
CL2 Generator Cell	60,000	—	—	—	—	—
Intake/River Redirect	15,000	2,000,000	—	—	—	—
Mead & 1st Street	500,000	—	—	—	—	—
N 1st Street Water Main	600,000	—	—	—	—	—
Refurbishment of Kiwanis Well	100,200	—	—	—	—	—
Viola Tow Bolt Main Replacement	1,400,000	—	—	—	—	—
Water Main Replacement	100,000	175,000	175,000	175,000	175,000	175,000
34th & River Road Roundabout	—	225,000	—	—	—	—
Design Low Income Area Water Main	—	300,000	—	—	—	—
Leak Detection	—	40,000	40,000	40,000	40,000	40,000
N 1st St / I St to MLK	—	1,171,900	—	—	—	—
Sludge Drying Bed Refurbish	—	75,000	—	—	—	—
Aquifer Storage & Recovery Well	—	—	—	—	900,000	3,150,000
Total Funded Expenditures	\$ 4,272,383	\$ 5,601,885	\$ 230,088	\$ 230,088	\$ 1,130,088	\$ 3,380,088
Beginning Balance	\$ 4,924,726	\$ 3,142,343	\$ 1,102,458	\$ 4,339,370	\$ 7,576,282	\$ 9,913,194
Projected Ending Balance	\$ 3,142,343	\$ 1,102,458	\$ 4,339,370	\$ 7,576,282	\$ 9,913,194	\$ 10,000,106

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 2021 - 2026

	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues Forecast						
Transfer In	\$ —	\$ 3,699,691	\$ —	\$ —	\$ —	\$ —
Fish Barrier Removal Board Grant	826,000	3,307,200	1,033,500	1,033,500	—	—
WDFW Capital Projects Grant	—	1,298,500	2,125,000	2,125,000	—	—
Dept of Ecology Grant	2,984,000	1,492,000	—	—	—	—
Charges for Services	1,415,000	1,490,000	1,490,000	1,490,000	1,490,000	1,490,000
Interest/Miscellaneous	—	850,000	—	—	—	—
Total Revenue Forecast	<u>\$ 5,225,000</u>	<u>\$ 12,137,391</u>	<u>\$ 4,648,500</u>	<u>\$ 4,648,500</u>	<u>\$ 1,490,000</u>	<u>\$ 1,490,000</u>
Debt Service Expenditures						
2020 Irrigation Rev Bonds (Ref)	\$ 272,550	\$ 272,150	\$ 276,600	\$ 270,750	\$ 274,900	\$ 273,750
Funded Expenditures						
City Service Allocation	\$ 44	\$ 6,257	\$ 6,257	\$ 6,257	\$ 6,257	\$ 6,257
Fruitvale/Nelson Dam Rebuild	4,975,000	16,375,000	400,000	—	—	—
Pump Station Improvement	25,000	25,000	25,000	25,000	25,000	25,000
Total Funded Expenditures	<u>\$ 5,000,044</u>	<u>\$ 16,406,257</u>	<u>\$ 431,257</u>	<u>\$ 31,257</u>	<u>\$ 31,257</u>	<u>\$ 31,257</u>
Total Debt Svc & Funded Expenditures	<u>\$ 5,272,594</u>	<u>\$ 16,678,407</u>	<u>\$ 707,857</u>	<u>\$ 302,007</u>	<u>\$ 306,157</u>	<u>\$ 305,007</u>
Beginning Balance	\$ 4,719,692	\$ 4,672,098	\$ 131,082	\$ 4,071,725	\$ 8,418,218	\$ 9,602,061
Projected Ending Balance	<u>\$ 4,672,098</u>	<u>\$ 131,082</u>	<u>\$ 4,071,725</u>	<u>\$ 8,418,218</u>	<u>\$ 9,602,061</u>	<u>\$ 10,787,054</u>

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 2021 - 2026

	2021 YE Est	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues Forecast						
ER Replacement - Enterprise Funds	\$ 1,280,645	\$ 1,300,847	\$ —	\$ —	\$ —	\$ —
ER Replacement - Gov't Funds	479,785	673,110	—	—	—	—
Transfer In	—	1,800,000	—	—	—	—
Sale of Fixed Assets/Miscellaneous	153,831	—	—	—	—	—
Total Revenue Forecast	<u>\$ 1,914,261</u>	<u>\$ 3,773,957</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Funded Expenditures						
ER Replacements/Additions	\$ 2,711,939	\$ 2,119,000	\$ —	\$ —	\$ —	\$ —
Professional Services/Miscellaneous	327	—	—	—	—	—
Total Funded Expenditures	<u>\$ 2,712,266</u>	<u>\$ 2,119,000</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Beginning Balance	<u>\$ 3,004,570</u>	<u>\$ 2,206,565</u>	<u>\$ 3,861,522</u>	<u>\$ 3,861,522</u>	<u>\$ 3,861,522</u>	<u>\$ 3,861,522</u>
Projected Ending Balance	<u>\$ 2,206,565</u>	<u>\$ 3,861,522</u>	<u>\$ 3,861,522</u>	<u>\$ 3,861,522</u>	<u>\$ 3,861,522</u>	<u>\$ 3,861,522</u>
Unfunded Expenditures						
ER Replacements/Additions	\$ —	\$ —	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
Total Unfunded Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>

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 2021 - 2026

	2021	2022	2023	2024	2025	2026
	YE Est	Projected	Projected	Projected	Projected	Projected
Revenues Forecast						
Department of Ecology (DOE) Grant	\$ 652,409	\$ 332,250	\$ —	\$ —	\$ —	\$ —
Fuel Mark-up	45,000	90,000	90,000	90,000	90,000	90,000
Total Revenue Forecast	<u>\$ 697,409</u>	<u>\$ 422,250</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>
Funded Expenditures						
City Service Allocation	\$ 2,557	\$ 2,794	\$ 2,794	\$ 2,794	\$ 2,794	\$ 2,794
Operating/Professional Services	20,800	20,500	20,500	20,500	20,500	20,500
Fuel Management System/Cont	—	100,000	100,000	100,000	100,000	100,000
Fuel Station Modifications	201,544	—	—	—	—	—
Tiger Oil Cleanup	691,566	375,000	—	—	—	—
Total Funded Expenditures	<u>\$ 916,467</u>	<u>\$ 498,294</u>	<u>\$ 123,294</u>	<u>\$ 123,294</u>	<u>\$ 123,294</u>	<u>\$ 123,294</u>
Beginning Balance	\$ 581,383	\$ 362,325	\$ 286,281	\$ 252,987	\$ 219,693	\$ 186,399
Projected Ending Balance	<u>\$ 362,325</u>	<u>\$ 286,281</u>	<u>\$ 252,987</u>	<u>\$ 219,693</u>	<u>\$ 186,399</u>	<u>\$ 153,105</u>

CAPITAL SUB-FUNDS

Capital Sub-Funds are those funds with capital expenditures that do not have individual capital funds. The following is a list of these funds with applicable expenditures that fall into the capital category, but are funded within operating funds.

PROJECTED FINANCIAL IMPACT 2021 - 2026

		2021	2022	2023	2024	2025	2026
	Dept	YE Est	Projected	Projected	Projected	Projected	Projected
Funded Expenditures							
General Fund	001	\$ 515,165	\$ 104,000	\$ —	\$ —	\$ —	\$ —
Community Development	124	28,614	—	—	—	—	—
Community Relations	125	57,500	12,000	—	—	—	—
Clean City Program	136	—	5,000	—	—	—	—
Public Safety Communications	151	39,000	13,000	—	—	—	—
American Rescue Plan Act (ARPA) 2021	180	8,272,260	2,200,000	—	—	—	—
Airport Operating	421	195,000	65,000	—	—	—	—
Wastewater Operating	473	42,500	60,000	—	—	—	—
Water Operating	474	238,000	238,000	—	—	—	—
Equipment Rental Operating	551	40,000	50,000	—	—	—	—
Public Works Administration	560	39,300	60,000	26,000	26,000	26,000	26,000
Utility Services	581	132,000	—	—	—	—	—
Total Funded Expenditures		<u>\$ 9,599,339</u>	<u>\$ 2,807,000</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>

DEBT SUMMARY

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

This information includes a complete citywide 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 debt schedules have 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 forecasts 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 as of December 31, 2020, was approximately \$78.2 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 2022 levy calculation was \$8,861,273,159. At this valuation, the general purpose debt limit is \$221,531,975. Total debt for the City of Yakima is projected to be \$87,484,953 at the beginning of 2022.

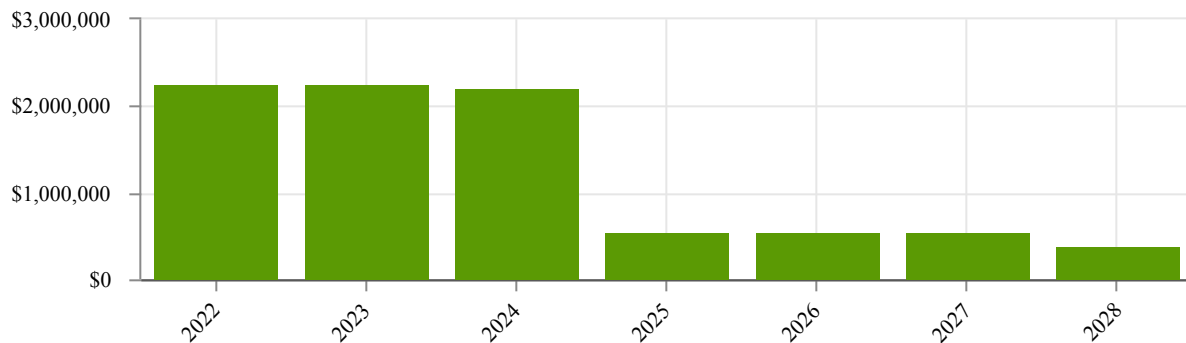
LEGAL DEBT PERCENTAGE

		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%	

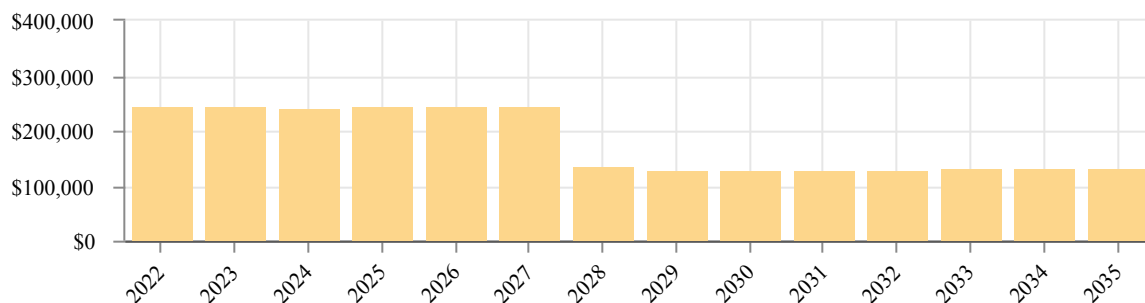
Potential new debt for 2022 includes a \$10.0 million Transportation Benefit District loan, and a \$5.0 million Yakima Revenue Development Area/Millsite loan.

DAC	Description	Funding Source	Maturity Date	Category	Balance 12/31/2021
General Fund (Property Tax/Sales Tax)					
001 8697500	2013 Fire Apparatus	GF-Prop/Sales Tax	06/01/23	Lease/Purchase	\$ 78,431
001 8057850	2017 YV Brewing Project	GF-Prop/Sales Tax	06/01/24	SIED Loan	42,474
281 8687100	2014 Street Improvement Project	GF-Prop/Sales Tax	06/01/24	GO Debt	4,947,375
001 8827500	2018 Fire Aerial & Pump App	GF-Prop Tax	06/01/27	Lease/Purchase	921,844
281 8887100	2018 Street Resurfacing Project	GF-Prop/Sales Tax	12/01/28	GO Debt	2,797,646
					<u>8,787,770</u>
Streets					
141 8797500	2017 Energy Project (Lighting)	Prop Tax/Energy Svgs	06/01/27	Lease/Purchase	670,042
141 8837500	2020 Energy Project (Lighting)	Prop Tax/Energy Svgs	06/01/35	Lease/Purchase	1,881,125
					<u>2,551,167</u>
Parks & Recreation					
281 8877100	2018 Yakima Sports Complex	Parks-Prop Tax Chtr	06/01/35	GO Debt	6,110,083
281 8267100	2018 Aquatic Center YMCA	Parks-Prop Tax Chtr	12/01/42	GO Debt	13,168,333
					<u>19,278,416</u>
Gas Tax - Arterial Street					
142 8097850	2015 21st Avenue/Airport	Gas Tax	06/01/23	SIED Loan	116,180
142 8777850	2016 SOZO	Gas Tax	06/01/27	SIED Loan	637,182
142 8147850	2018 River Rd Impr/Aquatics Ctr	Gas Tax	06/01/29	SIED Loan	502,400
142 8857850	2021 SOZO	Gas Tax	06/01/32	SIED Loan	1,172,886
					<u>2,428,648</u>

GENERAL FUND (PROPERTY TAX / SALES TAX)



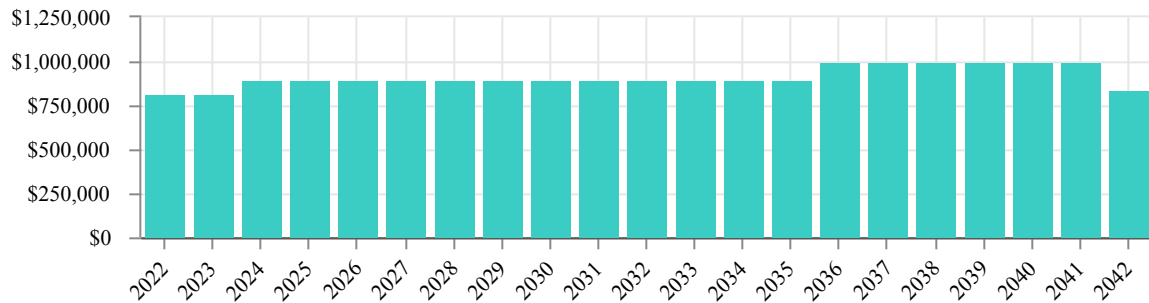
STREETS - ENERGY PROJECT (LIGHTING)



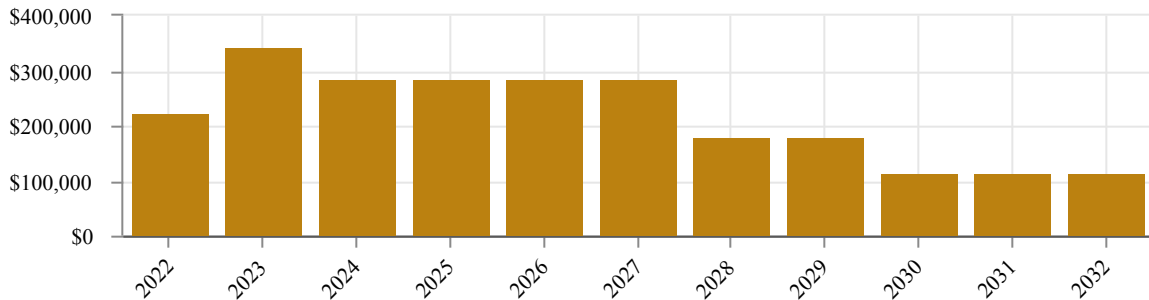
Payment Schedule - Principal and Interest

2022	2023	2024	2024	2025	2026	2027	2028	2030	2031	2032-2044
\$ 39,216	\$ 39,216	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
14,158	14,158	14,158	—	—	—	—	—	—	—	—
1,648,375	1,648,750	1,650,250	—	—	—	—	—	—	—	—
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	—	—	—	—
2,254,430	2,254,647	2,216,766	553,642	554,327	554,297	399,664	—	—	—	—
111,220	111,106	110,986	111,919	112,417	112,395	—	—	—	—	—
136,000	137,375	133,625	134,750	135,625	136,250	136,625	131,875	132,000	131,875	535,125
247,220	248,481	244,611	246,669	248,042	248,645	136,625	131,875	132,000	131,875	535,125
400,000	400,000	450,000	450,000	450,000	450,000	450,000	490,000	490,000	490,000	1,590,083
420,000	420,000	450,000	450,000	450,000	450,000	450,000	410,000	410,000	410,000	8,848,333
820,000	820,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	10,438,416
58,090	58,090	—	—	—	—	—	—	—	—	—
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	—	—	—
—	117,289	117,289	117,289	117,289	117,289	117,289	117,289	117,289	117,289	117,289
227,087	344,376	286,286	286,286	286,286	286,286	180,089	180,089	117,289	117,289	117,289

PARKS - PROPERTY TAX CHARTER

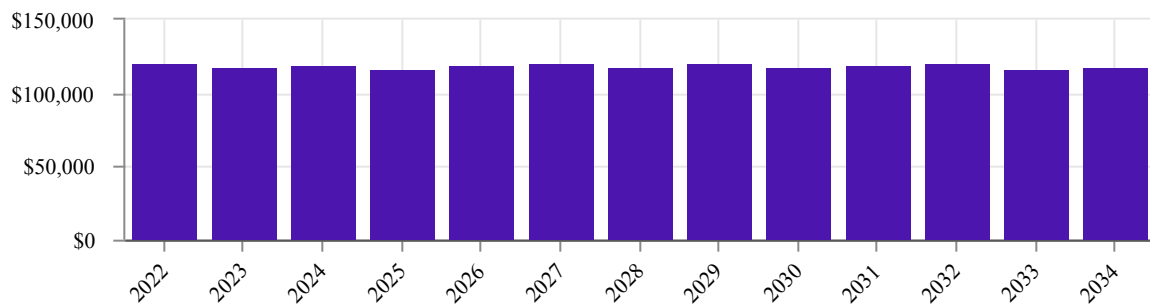


ARTERIAL STREET - GAS TAX

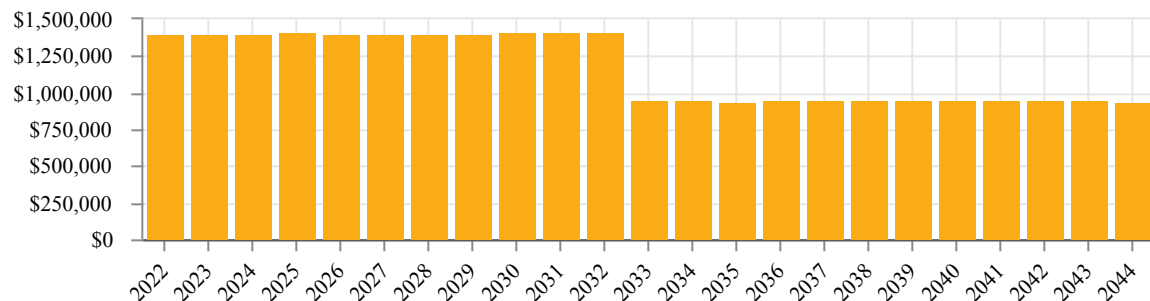


DAC	Description	Funding Source	Maturity Date	Category	Balance 12/31/2021
911 Call Dispatch					
154 8757900	2014 City Pt 911 Call Disp Ctr	Prop Tax/Dispatch Fees	05/01/34	Intergovernment	\$ 1,555,775
Public Facility Districts (Sales Tax)					
272 8327100	2020 Capitol Theatre Exp (Ref)	PFD (Sales Tax)	12/01/32	GO Debt	5,051,776
272 8337100	2020 Convention Ctr III Add (Ref)	PFD (Sales Tax)	12/01/44	GO Debt	3,605,588
272 8347100	2020 Convention Center Add (Ref)	PFD (Sales Tax)	12/01/44	GO Debt	18,236,239
					26,893,603
REET 1 & REET 2					
281 8247100	2020 Fire Station (WV/92nd) (Ref)	REET 1	12/01/22	GO Debt	70,298
281 8287100	2020 Downtown Futures (Ref)	REET 2	12/01/22	GO Debt	130,553
281 8187100	2003 SunDome Expansion	REET 1	12/01/23	GO Debt	297,934
343 8677800	2009 Railroad Grade Separation	REET 2	06/01/28	Intergovernment	1,178,816
342 8317850	2010 Railroad Grade Separation	REET 1	06/01/34	Intergovernment	1,055,598
					2,733,199

PUBLIC SAFETY - DISPATCH CENTER



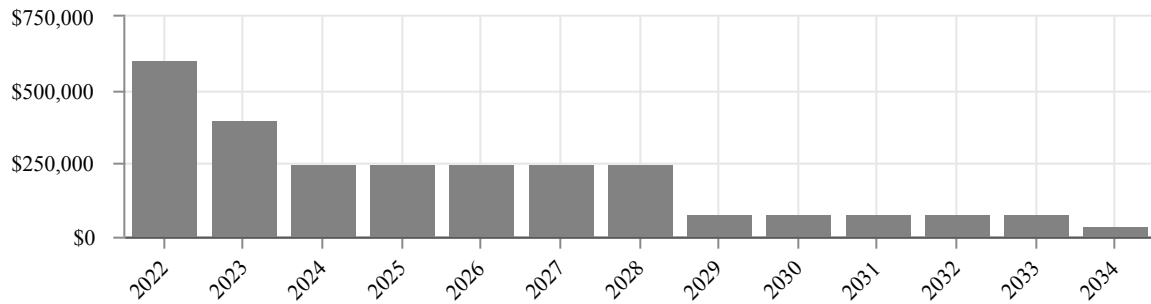
PUBLIC FACILITY DISTRICTS - SALES TAX*



Payment Schedule - Principal and Interest

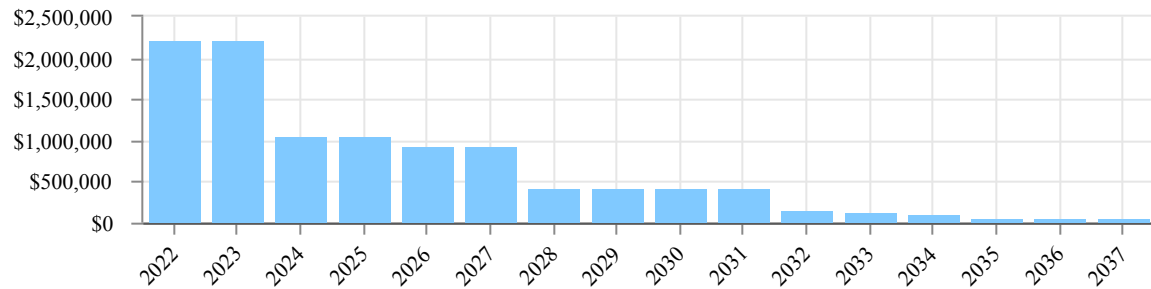
2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032-2044
\$ 121,863	\$ 118,663	\$ 120,463	\$ 117,063	\$ 119,513	\$ 121,813	\$ 118,963	\$ 121,113	\$ 118,113	\$ 119,863	\$ 358,350
454,557	451,802	453,357	459,259	454,514	459,210	458,103	461,344	463,729	465,226	470,675
154,583	157,938	156,047	159,069	156,903	154,645	157,307	154,744	157,096	154,203	2,043,055
792,906	794,328	794,875	794,722	794,030	792,596	790,466	792,652	793,946	794,318	10,301,400
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	1,413,747	12,815,130
70,298	—	—	—	—	—	—	—	—	—	—
130,553	—	—	—	—	—	—	—	—	—	—
147,934	150,000	—	—	—	—	—	—	—	—	—
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	211,120
604,112	404,501	253,676	252,850	252,025	251,199	250,374	84,448	84,448	84,448	211,120

REET 1 & REET 2

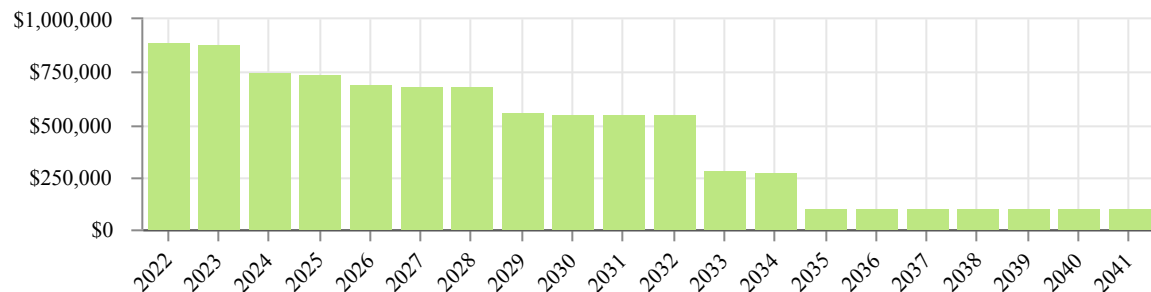


DAC	Description	Funding Source	Maturity Date	Category	Balance 12/31/2021
Wastewater Revenue					
493 8587200	2012 WW Rev Bonds (Ref 03B)	Wastewater Revenue	11/01/23	Revenue Bonds	\$ 2,327,600
473 8447800	2005 River Road Sewer	Wastewater Revenue	06/01/25	Intergovernment	503,195
473 8457800	2007 Ultra Violet Disinfection	Wastewater Revenue	06/01/27	Intergovernment	741,079
488 8597200	2020 Wastewater Rev Bonds (Ref)	Wastewater Revenue	12/01/27	Revenue Bonds	2,303,650
473 8627800	2012 Wastewater Treatment Plan	Wastewater Revenue	06/01/31	Intergovernment	2,727,790
473 8647800	2011 Energy Efficiency Project	Wastewater Revenue	03/31/33	Intergovernment	400,496
473 8767800	2012 Industrial Waste Anaerobic	Wastewater Revenue	07/01/34	Intergovernment	512,313
473 8637800	2012 Industrial Sewer Main Ext	Wastewater Revenue	06/01/37	Intergovernment	1,356,746
					<u>10,872,869</u>
Water Operating Revenue					
474 8467800	2003 Naches WTP Improvements	Water Operating	07/01/23	Intergovernment	271,471
474 8477850	2005 Naches Rvr WTP Filter Rehab	Water Operating	10/01/25	Intergovernment	190,644
474 8487850	2009 New Water Well	Water Operating	06/01/28	Intergovernment	865,003
474 8667850	2013 Automated Reading System	Water Operating	06/01/32	Intergovernment	2,938,158
474 8657850	2013 WTP Lagoons Design	Water Operating	10/01/34	Intergovernment	2,524,505
474 8507850	2021 Waterline Improvements	Water Operating	06/01/41	Intergovernment	2,042,975
					<u>8,832,756</u>
Irrigation Revenue					
491 8567200	2020 Irrigation Rev Bonds (Ref)	Irrigation Revenue	12/01/34	Revenue Bonds	3,550,750
Total Debt					<u><u>\$87,484,953</u></u>

WASTEWATER REVENUE



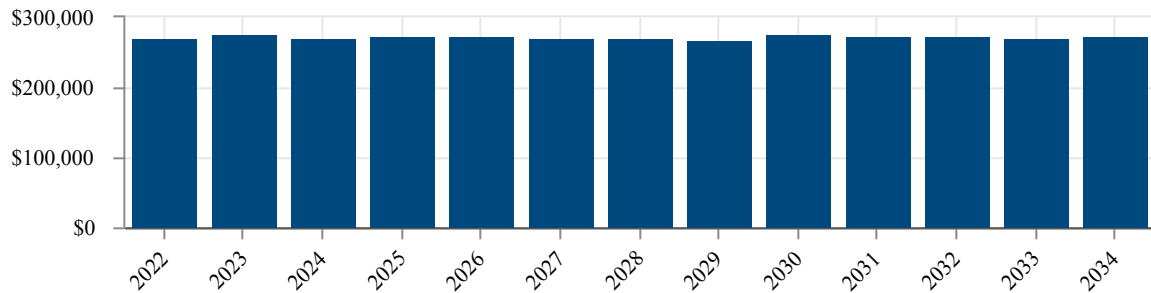
WATER OPERATING REVENUE



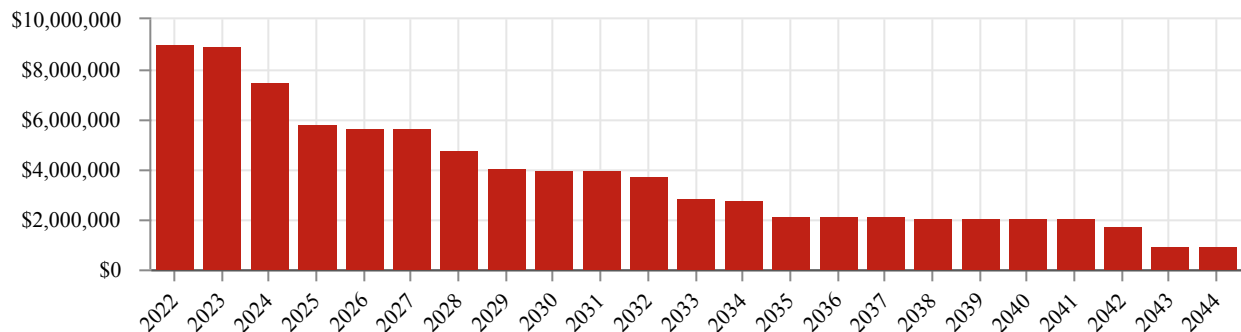
Payment Schedule - Principal and Interest

2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032-2044
\$1,162,800	\$1,164,800	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
126,731	126,109	125,488	124,867	—	—	—	—	—	—	—
125,031	124,424	123,817	123,210	122,603	121,996	—	—	—	—	—
382,400	382,800	387,900	387,550	381,900	381,100	—	—	—	—	—
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	52,239
39,409	39,409	39,409	39,409	39,409	39,409	39,409	39,409	39,409	39,409	118,226
87,847	87,440	87,033	86,627	86,220	85,813	85,407	85,000	84,593	84,187	496,579
2,234,850	2,234,941	1,072,934	1,070,277	938,073	935,587	431,412	430,332	429,253	428,174	667,044
136,072	135,399	—	—	—	—	—	—	—	—	—
48,014	47,779	47,543	47,308	—	—	—	—	—	—	—
125,389	124,783	124,178	123,572	122,966	122,360	121,755	—	—	—	—
270,395	269,737	269,079	268,421	267,763	267,105	266,447	265,789	265,132	264,474	263,816
210,009	207,373	204,737	202,101	199,465	196,829	194,193	191,557	188,920	186,284	543,037
102,149	102,148	102,148	102,149	102,149	102,149	102,149	102,149	102,149	102,149	1,021,487
892,028	887,219	747,685	743,551	692,343	688,443	684,544	559,495	556,201	552,907	1,828,340
272,150	276,600	270,750	274,900	273,750	272,450	271,000	269,400	277,650	275,450	816,650
<u>\$9,075,781</u>	<u>\$8,993,494</u>	<u>\$7,517,447</u>	<u>\$5,858,286</u>	<u>\$5,669,804</u>	<u>\$5,665,170</u>	<u>\$4,778,543</u>	<u>\$4,085,491</u>	<u>\$4,029,724</u>	<u>\$4,023,750</u>	<u>\$27,787,462</u>

IRRIGATION REVENUE



**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*

2022 ORGANIZATIONAL CHART



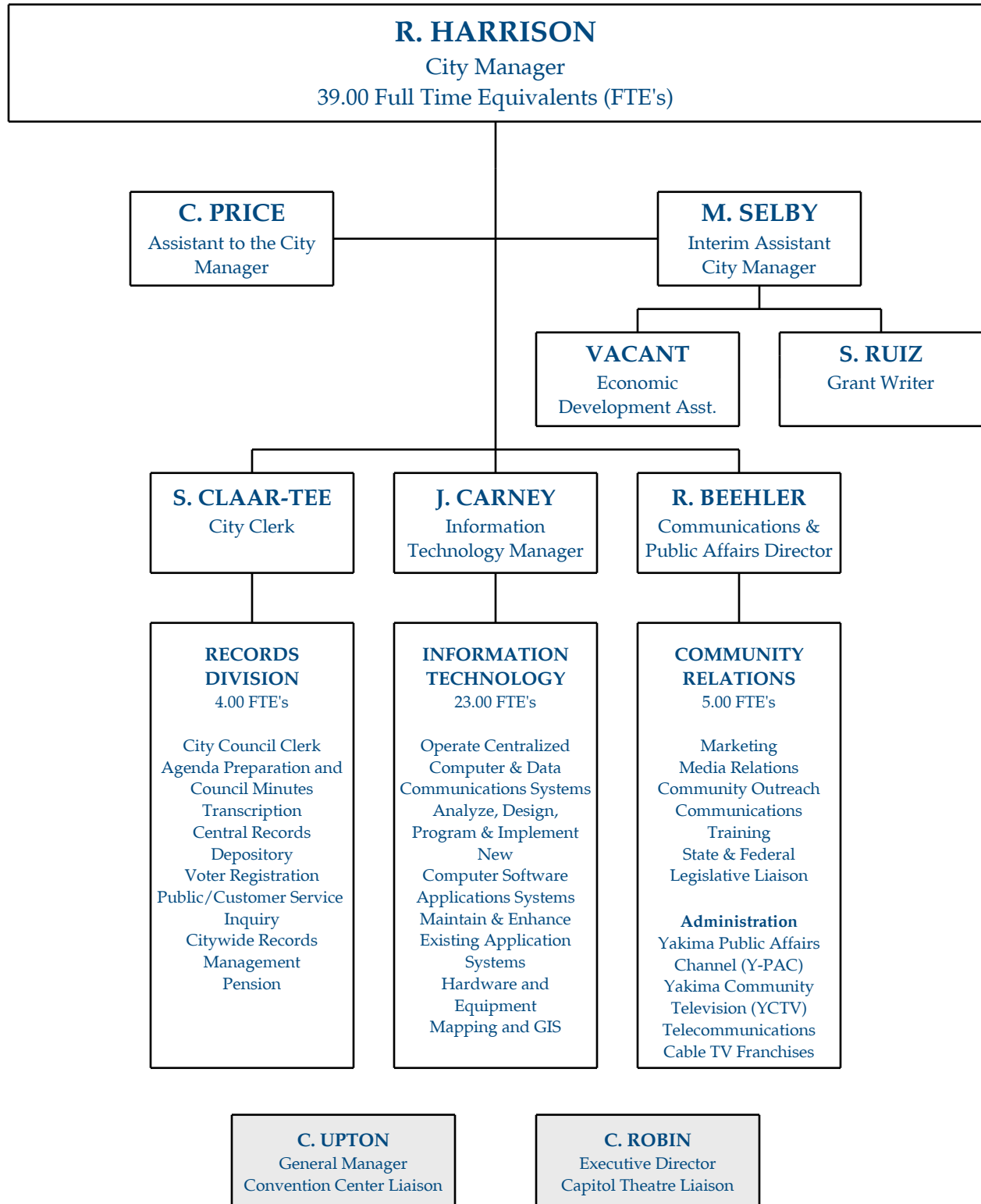
CITY ADMINISTRATION

<u>Title</u>	<u>Function*/Fund</u>
City Council	110*
City Management	102*
Indigent Defense	109*
Records/City Clerk	140*
Information Technology	350*
Community Relations	125
Economic Development	250*
Economic Development Fund	123
Downtown Yakima Business Improvement District	161
CBD Capital Improvement	321
Trolley	162
Front Street Business Improvement Area	163
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, 2022



CITY COUNCIL - 110**GENERAL FUND****2021 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.

ACCOMPLISHMENTS & GOALS**Fiscal Sustainability**

- Approves all ordinances, resolutions and contracts of the City.
- Evaluates proposals.
- Reviews, modifies and adopts the annual municipal budget.

Strengthening Partnerships

- Appoints the City Manager.
- Serves on various boards and commissions, serving liaisons with other governmental bodies, and responding to community groups and constituents.
- Membership with the Association of Washington Cities (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.

Function(s): 122 & 123.

AUTHORIZED PERSONNEL

		2019	2020	2021	2022
Class		Adopted	Adopted	Adopted	Proposed
Code	Position Title	Budget	Budget	Budget	Budget
100	Mayor	1.00	1.00	1.00	1.00
150	Assistant Mayor	1.00	1.00	1.00	1.00
200	City Council Member	5.00	5.00	5.00	5.00
Total Personnel		7.00	7.00	7.00	7.00

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
122 Legislative	\$ 176,779	\$ 60,482	\$ 199,786	\$ 199,786	\$ 199,804	— %
123 Professional Association Dues	67,012	67,012	85,000	67,072	85,000	26.7 %
	<u>\$ 243,791</u>	<u>\$ 127,494</u>	<u>\$ 284,786</u>	<u>\$ 266,858</u>	<u>\$ 284,804</u>	6.7 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	— %
200 Personnel Benefits	7,847	7,814	7,810	7,810	7,828	0.2 %
Sub-Total Salaries & Benefits	102,947	102,914	102,910	102,910	102,928	— %
300 Operating Supplies	6,106	2,830	5,000	5,000	5,000	— %
400 Professional Services & Charges	134,738	21,750	176,876	158,948	176,876	11.3 %
Total Expenditures	<u>\$ 243,791</u>	<u>\$ 127,494</u>	<u>\$ 284,786</u>	<u>\$ 266,858</u>	<u>\$ 284,804</u>	6.7 %

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. 2020 shows a negative due to a year-end adjusting entry that was required for the City Service charges needing to be reported as a reduction in expenditure.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
122 Legislative						
100 Salaries & Wages						
11 Salaries & Wages	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	— %
200 Benefits	7,847	7,814	7,810	7,810	7,828	0.2 %
300 Operating Supplies						
31 Office & Operating Supplies	6,106	2,830	5,000	5,000	5,000	— %
400 Professional Services & Charges						
41 Professional Services	57,839	(52,489)	70,100	70,100	70,100	— %
42 Communications	4,590	4,055	6,926	6,926	6,926	— %
43 Transportation & Training	2,685	1,383	10,000	10,000	10,000	— %
49 Miscellaneous	2,612	1,788	4,850	4,850	4,850	— %
Total	<u>67,726</u>	<u>(45,263)</u>	<u>91,876</u>	<u>91,876</u>	<u>91,876</u>	— %
Total Expenditures	<u>\$ 176,779</u>	<u>\$ 60,481</u>	<u>\$ 199,786</u>	<u>\$ 199,786</u>	<u>\$ 199,804</u>	— %

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.

				2021	2021	2022	% Chng
		2019	2020	Amended	Estimated	Projected	
123	Professional Assn Dues	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
400	Professional Services & Charges						
49	Miscellaneous	\$ 67,012	\$ 67,012	\$ 85,000	\$ 67,072	\$ 85,000	26.7 %

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.

ACCOMPLISHMENTS & GOALS**Public Safety**

- 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.

Fiscal Sustainability

- Coordinates the City's economic development initiatives.
- 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.
- Due to the COVID-19 pandemic, the federal government passed the CARES Act in March 2020 providing funding for COVID-19 expenditures and grants for small businesses and non-profits.
- 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.

Strengthening Partnerships

- Coordinates community collaborations and partnerships.

Function(s): 102 & 260.

AUTHORIZED PERSONNEL

		2019	2020	2021	2022
		Adopted	Adopted	Adopted	Proposed
Class	Position Title	Budget	Budget	Budget	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	—	—	—
2290	Grant Writer ²	—	—	—	1.00
Total Personnel ³		4.00	3.00	3.00	4.00

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 A Grant writer was added mid-year in order to research and apply for grants.

³ The equivalent of 1.00 FTE - the Assistant City Manager - is funded by several departments: .30 FTE from Economic Development (250), .30 FTE from City Management (102), .15 FTE from Water (474), .15 FTE from Wastewater (473), .05 FTE from Stormwater and .05 FTE from Airport (421).

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
102 City Management	\$ 518,189	\$ 2,446,242	\$ 1,097,550	\$ 765,550	\$ 697,579	(8.9)%
260 GRIT Force (Gang Free)	80,965	33,312	246,693	142,669	75,841	(46.8)%
	<u>\$ 599,154</u>	<u>\$ 2,479,554</u>	<u>\$ 1,344,243</u>	<u>\$ 908,219</u>	<u>\$ 773,420</u>	(14.8)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 384,520	\$ 366,622	\$ 357,858	\$ 357,858	\$ 472,340	32.0 %
200 Personnel Benefits	99,423	75,849	100,182	100,182	133,860	33.6 %
Sub-Total Salaries & Benefits	483,943	442,471	458,040	458,040	606,200	32.3 %
300 Operating Supplies	947	8,205	4,000	4,000	4,000	— %
400 Professional Services & Charges	114,264	2,028,879	882,203	446,180	163,220	(63.4)%
Total Expenditures	<u>\$ 599,154</u>	<u>\$ 2,479,555</u>	<u>\$ 1,344,243</u>	<u>\$ 908,220</u>	<u>\$ 773,420</u>	(14.8)%

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 for 2020.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
102 City Management						
100 Salaries & Wages						
11 Salaries & Wages	\$ 338,006	\$ 323,671	\$ 344,558	\$ 344,558	\$ 459,040	33.2 %
12 Overtime	—	2,712	—	—	—	n/a
13 Special Pay	6,000	12,800	4,800	4,800	4,800	— %
14 Retirement/Termination Cashout	40,514	27,440	8,500	8,500	8,500	— %
Total	384,520	366,623	357,858	357,858	472,340	32.0 %
200 Benefits	99,423	75,849	100,182	100,182	133,860	33.6 %
300 Operating Supplies						
31 Office & Operating Supplies	947	8,205	4,000	4,000	4,000	— %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
102 City Management	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	27,880	10,082	582,132	272,832	34,000	(87.5)%
42 Communications	2,312	2,784	2,079	2,079	2,079	— %
43 Transportation & Training	621	606	43,500	800	23,500	n/a
49 Miscellaneous	2,486	1,982,094	7,800	27,800	27,800	— %
Total	33,299	1,995,566	635,511	303,511	87,379	(71.2)%
Total Expenditures	\$ 518,189	\$ 2,446,243	\$ 1,097,551	\$ 765,551	\$ 697,579	(8.9)%

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
260 GRIT Force	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 80,965	\$ 33,307	\$ 246,693	\$ 142,669	\$ 75,841	(46.8)%
49 Miscellaneous	—	5	—	—	—	n/a
Total Expenditures	\$ 80,965	\$ 33,312	\$ 246,693	\$ 142,669	\$ 75,841	(46.8)%

Dedicated Revenue

Due to the COVID-19 pandemic, the federal government passed the CARES Act in March 2020 providing funding for COVID-19 expenditures and grants for small businesses and non-profits. A 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
33 Intergovernmental	\$ 125,307	\$ 3,937,487	\$ 560,000	\$ 200,000	\$ —	(100.0)%

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 \$86,000 from OPD for use in 2022. The funds from OPD are necessary to help with the rising costs of providing fair representation of indigent defendants.

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 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	
109 Indigent Defense	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 1,053,270	\$ 1,078,094	\$ 1,050,000	\$ 1,050,000	\$ 1,100,000	4.8 %

Dedicated Revenue

A State Office of Public Defense grant provides dedicated revenue for this function.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
33 Intergovernmental	\$ 90,100	\$ 93,500	\$ 93,500	\$ 93,500	\$ 86,000	(8.0)%

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

City Manager
City Clerk

Robert Harrison
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.

ACCOMPLISHMENTS**Fiscal Sustainability**

- Successfully transitioned in person Council meetings to online platform using Zoom or virtual meetings.
- Transitioning from NovusAgenda to Granicus Peak, which increases transparency and provides indexing of agenda concurrent with meeting video.
- Completed merging three city policies into one policy for management of records and city-owned devices.
- In 2020, the City received 6 Public Record Act (PRA) appeals, 0 PRA Complaints and 0 PRA Claims, for a customer satisfaction rating of 99.998% (2,702 requests / 6 Appeals) (Joint Legislative Audit & Review Committee (JLARC) standard).

GOALS**Fiscal Sustainability**

- Fully implement Granicus Peak upgrade by March 2022.
- In conjunction with IT, fully implement an electronic signature process by March 2022, which will increase efficiency citywide.
- Continue working with departments on paper reduction efforts.
- Continue records management training opportunities citywide.

Function(s): 143, 144 & 145.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Records				
Formal Public Disclosure Requests	2,931	2,702	3,314	3,982
Bid openings	33	32	31	31
Legislation				
Council Meetings	53	32	44	48
Legislation Adopted (Resolution and Ordinance)	174	198	189	193
Contracts Processed	252	218	198	208

AUTHORIZED PERSONNEL

Class		2019	2020	2021	2022
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
1234	City Clerk	1.00	1.00	1.00	1.00
7123	Department Assistant III ¹	1.00	—	—	—
7141	Records Assistant ¹	1.00	2.00	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

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
143 Records	\$ 429,772	\$ 367,620	\$ 507,925	\$ 507,925	\$ 394,209	(22.4)%
144 City Clerk	252,294	(4,674)	278,707	278,707	286,638	2.8 %
145 Official Proceedings/Publications	4,051	3,077	5,000	5,000	5,000	— %
Total City Council	<u>\$ 686,117</u>	<u>\$ 366,023</u>	<u>\$ 791,632</u>	<u>\$ 791,632</u>	<u>\$ 685,847</u>	(13.4)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 320,729	\$ 347,975	\$ 354,216	\$ 354,216	\$ 369,491	4.3 %
200 Personnel Benefits	111,135	116,850	118,831	118,831	117,271	(1.3)%
Sub-Total Salaries & Benefits	431,864	464,825	473,047	473,047	486,762	2.9 %
300 Operating Supplies	3,762	3,251	11,400	11,400	11,400	— %
400 Professional Services & Charges	250,492	(102,053)	307,185	307,185	187,685	(38.9)%
Total Expenditures	<u>\$ 686,118</u>	<u>\$ 366,023</u>	<u>\$ 791,632</u>	<u>\$ 791,632</u>	<u>\$ 685,847</u>	(13.4)%

EXPLANATORY NARRATIVE

Records - 143

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

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 \$148,426 in 2020. This line item also includes registration expenses for continuation of the City

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.

Clerk's professional development training; conferences & workshops and subscriptions & dues for the City Clerk, Records Administrator and Public Records Officer in professional organizations.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
143 Records						
100 Salaries & Wages						
11 Salaries & Wages	\$ 139,007	\$ 151,517	\$ 155,396	\$ 155,396	\$ 161,576	4.0 %
13 Special Pay	943	954	2,973	2,973	3,003	1.0 %
14 Retirement/Termination Cashout	659	3,374	1,330	1,330	1,330	— %
Total	140,609	155,845	159,699	159,699	165,909	3.9 %
200 Benefits	53,083	55,906	56,992	56,992	56,566	(0.7)%
300 Operating Supplies						
31 Office & Operating Supplies	1,415	2,289	6,000	6,000	6,000	— %
35 Small Tools & Equipment	363	—	1,100	1,100	1,100	— %
Total	1,778	2,289	7,100	7,100	7,100	— %
400 Professional Services & Charges						
41 Professional Services	1,918	1,049	6,000	6,000	6,000	— %
42 Communications	1,095	1,088	2,435	2,435	2,635	8.2 %
43 Transportation & Training	716	—	1,800	1,800	1,800	— %
48 Repairs & Maintenance	—	—	500	500	500	— %
49 Miscellaneous	230,571	151,442	273,400	273,400	153,700	(43.8)%
Total	234,300	153,579	284,135	284,135	164,635	(42.1)%
Total Expenditures	\$ 429,770	\$ 367,619	\$ 507,926	\$ 507,926	\$ 394,210	(22.4)%

City Clerk - 144

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

Account 41 Professional Services - This budget includes the professional services for codification of ordinances for the Yakima Municipal Code and is also used for interpretation/translation services, program maintenance and upgrades. 2020 shows a negative due to a year-end adjusting entry that was required for the City Service charges needing to be reported as a reduction in expenditure.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
144 City Clerk						
100 Salaries & Wages						
11 Salaries & Wages	\$ 179,156	\$ 185,879	\$ 191,959	\$ 191,959	\$ 201,009	4.7 %
13 Special Pay	639	470	1,229	1,229	1,244	1.2 %
14 Retirement/Termination Cashout	325	5,781	1,330	1,330	1,330	— %
Total	180,120	192,130	194,518	194,518	203,583	4.7 %
200 Benefits	58,052	60,944	61,839	61,839	60,705	(1.8)%
300 Operating Supplies						
31 Office & Operating Supplies	1,983	962	4,300	4,300	4,300	— %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
144 City Clerk	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	9,618	(258,634)	15,000	15,000	15,000	— %
42 Communications	418	230	500	500	500	— %
43 Transportation & Training	1,476	—	1,750	1,750	1,750	— %
49 Miscellaneous	628	(306)	800	800	800	— %
Total	12,140	(258,710)	18,050	18,050	18,050	— %
Total Expenditures	\$ 252,295	\$ (4,674)	\$ 278,707	\$ 278,707	\$ 286,638	2.8 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
145 Official Proceedings/Pubs	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 4,051	\$ 3,077	\$ 5,000	\$ 5,000	\$ 5,000	— %

Dedicated Revenue

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
34 Charges for Goods & Services	\$ 271	\$ 167	\$ 400	\$ 180	\$ 400	122.2 %

INFORMATION TECHNOLOGY - 350**GENERAL FUND**

City Manager
Information Technology Services (ITS) Manager

Robert Harrison
John Carney

DEFINITION

The primary responsibilities within this department include:

- 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.

ACCOMPLISHMENTS**Public Safety & Fiscal Sustainability**

- Increased Cyber-Security protection. Key areas include, but not limited to:
 - Increased the number of employees that utilize multi-factor authentication.
 - Completed upgrade to City of Yakima's firewall.
 - Implementation of vendor access control system.
 - Implementation or upgrade of multiple security layers.
 - Continued employee training to improve phishing awareness.
 - Replaced 80 computers with outdated operating systems.
- Completed upgrade to City of Yakima's core network switch.
- Completed upgrade to City of Yakima's Oracle Database environment.
- Completed upgrade to City of Yakima's main data backup solution.
- Deployed over 170 computers across all supported agencies.
- Continued to create GIS Dashboards and other GIS tools for the City's departments. Key examples:
 - YPD Murder Map
 - YPD Domestic Violence Map
 - YPD Crime Analysis
- Revamped the City's Travel Authorization process to utilize an automated internal application.
- Installation of camera monitoring systems at the Yakima Air Terminal and Harman Center.
- Assisted Information Technology in developing project management dashboard access

GOALS

Public Safety & Fiscal Sustainability

- Cyber-Security protection:
 - Implement an Endpoint Detection and Response solution
 - Update Revamp and implement an improved disaster recovery backup solution and plan.
 - Continue to increase the number of employees utilizing multi-factor authentication.
 - Replace the remaining desktop workstation with outdated operating systems.
 - Continue employee training to improve phishing awareness.
- Perform version upgrade to City's ERP Cayenta environment.
- Perform major hardware and software version upgrade to City's SQL Database environment.
- To continue to provide more elevated GIS applications and support to provide data and analytics to the various departments.
- Implementation of a citywide Project Management software solution.

Function(s): 351, 352 & 353.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Infrastructure				
Servers	80	89	92	94
Blocked Intrusions ¹	60.3 Million	0	0	0
Telephones	955	840	806	780
Operations				
Computers Maintained	1,171	1,170	1,068	1,040
Police/Fire Vehicles	90	146	146	146
Requests from YPD and YFD	2,100	2,823	3,000	
Requests by Category				
Asset Management/Configuration	2	1	10	10
Document Center	279	315	260	—
GIS	42	92	100	110
Hardware	910	1,005	1,000	1,000
IT Administration	129	171	180	180
Miscellaneous Work From Home	—	68	30	100
Mobile Device Management	140	280	200	200
Networking	66	121	100	100
Other Systems	6	14	15	15
Other Network and Data Security	—	15	20	20
Security Systems	112	186	200	200
Server Management	122	174	180	180
Services	163	177	150	150
Software	1,294	1,852	1,500	1,500

¹ Recent changes in security equipment have changed the way intrusions statistics are collected. Due to this change, we are unable to provide any numbers for 2020-2022 projections. Intrusion statistics will resume in our next cycle.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Telephone System	201	265	260	260
User Management	349	464	430	430
Vehicular Equipment	136	323	250	250
Voice Radio Equipment	53	89	80	80
Web	275	513	400	400
Geographical Information Services (GIS)				
GIS Users	341	451	500	550
GIS Maps and Applications ²	n/a	725	750	800
Web Sites	24	24	24	24
Web Visitors	455,061	500,000	550,000	600,000
Web Site Page Views	1,445,468	1,500,000	1,600,000	1,700,000
CityICE Applications ²	n/a	130	150	180

AUTHORIZED PERSONNEL

Class		2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
Code	Position Title				
1233	ITS Manager	1.00	1.00	1.00	1.00
2102	ITS GIS Technician ³	1.00	1.00	1.00	—
2108	ITS Computer Client Services Technician	4.00	4.00	4.00	4.00
2109	ITS Applications Developer ⁴	—	—	—	1.00
2110	ITS Database Administrator	1.00	1.00	1.00	1.00
2112	ITS Network Services Engineer	1.00	1.00	1.00	1.00
2113	ITS Senior Client Services Technician	1.00	1.00	1.00	1.00
2114	ITS Application Support Analyst ⁵	1.00	1.00	2.00	2.00
2117	ITS Web Applications Developer/Admin ⁶	1.00	1.00	1.00	2.00
2118	ITS Systems Administrator ^{3,7}	2.00	3.00	3.00	4.00
2125	ITS Telecommunications Network Analyst	1.00	1.00	1.00	1.00
4520	Electronics Technician I	1.00	1.00	1.00	1.00
4521	Electronics Technician II ³	1.00	1.00	1.00	—
4522	ITS Electronic Supervisor ⁴	1.00	—	—	—
7171	ITS Assistant	1.00	1.00	1.00	1.00

² Not tracked before 2020.

³ An ITS GIS Technician position was deleted mid-year 2021 due to a department restructuring.

⁴ An ITS Applications Developer was added in 2022 due to a department restructuring.

⁵ The Business Application Specialist position was moved from Utility Services to Information Technology as an ITS Services Application Support Analyst mid-year 2020 to better meet the needs of Utility Services and the other Enterprise Funds.

⁶ A Web Applications Developer/Admin and a Systems Administrator were added, and an Electronics Technician I and a Print Shop Operator were deleted midyear due to a reorganization.

⁷ An ITS Electronic Supervisor position was replaced with a ITS Systems Administrator mid-year 2019 to help with the increasing threat of cyber attacks.

AUTHORIZED PERSONNEL

Class		2019	2020	2021	2022
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
7611	ITS Print Shop Operator ³	1.00	1.00	1.00	—
10201	ITS Senior Analyst	1.00	1.00	1.00	1.00
11901	ITS Supervising Senior Analyst	1.00	1.00	1.00	1.00
11902	ITS Operations Supervisor	2.00	2.00	2.00	2.00
Total Personnel ⁸		23.00	23.00	24.00	24.00

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
351 Information Technology Services	\$ 3,010,017	\$ 2,345,936	\$ 3,932,787	\$ 3,923,756	\$ 4,042,182	3.0 %
352 Electronic Technology Services	254,700	254,791	272,511	313,817	153,672	(51.0)%
353 Copy Center Operations	149,060	138,694	165,786	113,508	—	(100.0)%
Total City Council	<u>\$ 3,413,777</u>	<u>\$ 2,739,421</u>	<u>\$ 4,371,084</u>	<u>\$ 4,351,081</u>	<u>\$ 4,195,854</u>	(3.6)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 1,625,742	\$ 1,729,567	\$ 1,907,864	\$ 1,852,270	\$ 1,945,584	5.0 %
200 Personnel Benefits	678,525	688,789	754,174	741,881	735,657	(0.8)%
Sub-Total Salaries & Benefits	2,304,267	2,418,356	2,662,038	2,594,151	2,681,241	3.4 %
300 Operating Supplies	161,091	345,096	504,269	413,858	341,119	(17.6)%
400 Professional Services & Charges	877,211	(42,119)	963,208	1,062,101	1,073,494	1.1 %
600 Capital Projects	71,209	18,087	241,569	280,971	100,000	(64.4)%
Total Expenditures	<u>\$ 3,413,778</u>	<u>\$ 2,739,420</u>	<u>\$ 4,371,084</u>	<u>\$ 4,351,081</u>	<u>\$ 4,195,854</u>	(3.6)%

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.

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.

⁸ An equivalent of 1.0 FTE's is funded by Utility Services (581).

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
351 Criminal Justice Sales Tax .3%	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
48 Repairs & Maintenance	\$ 166,986	\$ 171,713	\$ 171,713	\$ 163,303	\$ 171,713	5.1 %

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. 2020 shows a negative due to a year-end adjusting entry that was required for the City Service charges needing to be reported as a reduction in expenditure.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
351 Information Technology Services	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,408,241	\$ 1,508,766	\$ 1,662,476	\$ 1,637,030	\$ 1,831,008	11.8 %
12 Overtime	2,594	3,460	7,000	3,200	7,000	118.8 %
13 Special Pay	16,845	17,245	26,000	17,500	26,000	48.6 %
14 Retirement/Termination Cashout	—	—	5,000	6,446	5,000	(22.4)%
Total	1,427,680	1,529,471	1,700,476	1,664,176	1,869,008	12.3 %
200 Benefits	570,666	589,830	654,679	654,679	697,548	6.5 %
300 Operating Supplies						
31 Office & Operating Supplies	7,446	1,468	10,000	10,000	10,000	— %
32 Fuel	1,143	833	2,000	2,000	2,000	— %
34 Items Purchased for Resale	267	—	—	220	—	(100.0)%
35 Small Tools & Equipment	120,966	306,133	433,669	354,267	303,219	(14.4)%
Total	129,822	308,434	445,669	366,487	315,219	(14.0)%
400 Professional Services & Charges						
41 Professional Services	256,689	(671,564)	190,000	320,957	374,000	16.5 %
42 Communications	24,695	28,172	32,151	27,164	27,164	— %
43 Transportation & Training	7,036	2,275	3,957	—	3,957	n/a
45 Rentals & Leases	—	—	—	217	11,000	n/a
48 Repairs & Maintenance	351,026	365,866	488,423	438,040	468,423	6.9 %
49 Miscellaneous	4,207	3,652	4,150	7,762	4,150	(46.5)%
Total	643,653	(271,599)	718,681	794,140	888,694	11.9 %
600 Capital Outlay						
63 Impr Other Than Buildings	—	—	—	41,109	—	(100.0)%
64 Machinery & Equipment	71,209	18,087	241,569	239,861	100,000	(58.3)%
Total	71,209	18,087	241,569	280,970	100,000	(64.4)%
Total Expenditures	\$ 2,843,030	\$ 2,174,223	\$ 3,761,074	\$ 3,760,452	\$ 3,870,469	2.9 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
352 Electronic Technology Services	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 149,062	\$ 149,834	\$ 153,524	\$ 144,677	\$ 74,076	(48.8)%
12 Overtime	803	1,118	2,000	2,000	2,000	— %
13 Special Pay	—	—	500	300	500	66.7 %
14 Retirement/Termination Cashout	—	—	—	2,690	—	(100.0)%
Total	149,865	150,952	156,024	149,667	76,576	(48.8)%
200 Benefits	86,488	77,340	77,500	72,163	38,109	(47.2)%

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
352 Electronic Technology Services						
300 Operating Supplies						
31 Office & Operating Supplies	12,281	12,346	18,000	17,889	18,000	0.6 %
35 Small Tools & Equipment	1,212	7,779	8,100	8,100	7,900	(2.5)%
Total	13,493	20,125	26,100	25,989	25,900	(0.3)%
400 Professional Services & Charges						
42 Communications	1,085	1,053	1,887	1,887	1,887	— %
45 Rentals & Leases	3,712	3,861	4,000	4,015	4,200	4.6 %
48 Repairs & Maintenance	32	1,365	7,000	60,000	7,000	(88.3)%
49 Miscellaneous	25	94	—	96	—	(100.0)%
Total	4,854	6,373	12,887	65,998	13,087	(80.2)%
Total Expenditures	\$ 254,700	\$ 254,790	\$ 272,511	\$ 313,817	\$ 153,672	(51.0)%

Copy Center Operations - 353

In 2021, this function provided 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 produced a large volume of printed material for all facets of City government.

In addition, the center performed a variety of mail room services and other tasks related to special projects such as surveys and special publications. The Copy Center also provided printing services to the Cities of Union Gap, Selah, and Toppenish. The cost of printing and document services were charged to the user departments and outside agencies to offset the majority of the General Fund operating expenditures.

The Copy Center was closed in 2021 due to departmental restructure and will not be budgeted for 2022.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
353 Copy Center Operations						
100 Salaries & Wages						
11 Salaries & Wages	\$ 48,196	\$ 49,144	\$ 50,114	\$ 33,409	\$ —	(100.0)%
12 Overtime	—	—	500	31	—	(100.0)%
13 Special Pay	—	—	750	—	—	n/a
14 Retirement/Termination Cashout	—	—	—	4,987	—	(100.0)%
Total	48,196	49,144	51,364	38,427	—	(100.0)%
200 Benefits	21,372	21,619	21,995	15,039	—	(100.0)%
300 Operating Supplies						
31 Office & Operating Supplies	17,776	16,536	32,500	21,382	—	(100.0)%
400 Professional Services & Charges						
42 Communications	160	156	226	226	—	(100.0)%
43 Transportation & Training	—	—	43	43	—	(100.0)%
45 Rentals & Leases	8,953	8,979	9,500	9,500	—	(100.0)%
48 Repairs & Maintenance	52,604	42,260	50,000	28,733	—	(100.0)%
49 Miscellaneous	—	—	158	158	—	(100.0)%
Total	61,717	51,395	59,927	38,660	—	(100.0)%
Total Expenditures	\$ 149,061	\$ 138,694	\$ 165,786	\$ 113,508	\$ —	(100.0)%

Dedicated Revenue

Revenues consist of GIS and Information Technology services to other governmental agencies, inspections, and a telecommunications lease for 2022. Printing services provided to both internal City divisions and non-city customers are included in the information for 2019 - 2021.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Dedicated Revenue						
33 Intergovernmental	\$ 139,905	\$ 190,002	\$ 136,428	\$ 212,448	\$ 211,728	(0.3)%
34 Charges for Goods & Services	45,707	32,139	42,500	51,929	15,000	(71.1)%
36 Miscellaneous Revenues	14,647	32,186	19,000	19,000	15,737	(17.2)%
Total	<u>\$ 200,259</u>	<u>\$ 254,327</u>	<u>\$ 197,928</u>	<u>\$ 283,377</u>	<u>\$ 242,465</u>	(14.4)%

COMMUNITY RELATIONS- 125

City Manager
Community Relations Manager

Robert Harrison
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.

ACCOMPLISHMENTS**Public Safety**

- The Community Relations office provided critical and timely information to the community regarding the ongoing COVID-19 pandemic.

Fiscal Sustainability

- The YCTV-Y-PAC video programming playback system, which allows programs to be scheduled and aired on the City's two cable channels, was replaced in 2021 at a cost of about \$55,000. Replacement of the playback system allows for enhanced capabilities for the Community Relations office in scheduling and airing programs.
- The Community Relations office staff was reorganized in 2021 to better allow staff members to meet the needs of "specific areas of focus." Community Relations staff are now organized to focus on areas including meeting content creation, visual content creation, and messaging content creation.
- The Community Relations office's efforts to support the City's state and federal legislative priorities was successful. Multiple funding requests and efforts to support or oppose certain legislation were achieved.

GOALS**Fiscal Sustainability**

- Draft, propose, and have adopted an Unmanned Aerial Vehicle (UAV) policy for the City.
- Establish operational guidelines and use expectations for City-owned UAVs.
- Participate in the recruitment and hiring of a Grants Writer.
- Participate in the recruitment and hiring of a community outreach coordinator.

Function(s): 125 & 126.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
YCTV community programming	114 shows 54 hours	22 shows 13 hours	45 shows 20 hours	110 shows 50 hours
“Imported” programming	154 shows 93 hours	143 shows 62 hours	135 shows 55 hours	160 shows 95 hours
Production equipment (cameras, etc.) use	85 hours	12 hours	22 hours	60 hours
Editing equipment use	54 hours	14 hours	20 hours	45 hours
YCTV Producers trained	22	—	12	20
YPAC programming	365 shows 405 hours	385 shows 413 hours	370 shows 400 hours	380 shows 410 hours
Program sales revenue	\$105	\$85	\$100	\$100
News releases	370	421	425	425
Social media posts created	610	632	630	630

AUTHORIZED PERSONNEL

Class		2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
Code	Position Title				
1255	Communications & Public Affairs Manager	1.00	1.00	1.00	1.00
2245	Community Outreach Specialist	2.00	2.00	2.00	3.00
2246	Senior Community Relations Specialist	1.00	1.00	1.00	1.00
2253	Community Relations Assistant ¹	—	1.00	—	—
2254	Municipal Producer ²	1.00	1.00	1.00	1.00
Total Personnel ³		5.00	6.00	5.00	6.00

BUDGET SUMMARY

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimated Year-End	2022 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
125 PEG Capital	\$ 2,254	\$ 12,551	\$ 84,500	\$ 59,500	\$ 39,000	(34.5)%
126 Community Relations	586,576	644,188	692,584	687,583	752,329	9.4 %
Total	588,830	656,739	777,084	747,083	791,329	5.9 %

¹ 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. In 2020, this position was moved to Community Relations, but was deleted due to inadequate revenues.

² A third Community Relations Specialist position was added for 2022 for the purpose of strengthening the City's external relationships.

³ Community Relations funds .15 in City Management (102).

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenues by Element						
31 Taxes	646,414	642,151	638,000	628,941	634,000	0.8 %
33 Intergovernmental	—	28,842	—	—	—	n/a
36 Miscellaneous Revenues	620	40	1,100	1,100	100	(90.9)%
Transfers In	—	67,685	65,853	65,853	41,152	(37.5)%
Total	647,034	738,718	704,953	695,894	675,252	(3.0)%
Fund Balance						
Beginning Balance	741,290	799,493	881,473	881,473	830,284	(5.8)%
Revenues less Expenditures	58,204	81,979	(72,131)	(51,189)	(116,077)	126.8 %
Ending Balance	\$ 799,494	\$ 881,472	\$ 809,342	\$ 830,284	\$ 714,207	(14.0)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 354,053	\$ 364,779	\$ 393,614	\$ 393,614	\$ 423,719	7.6 %
200 Personnel Benefits	141,770	154,241	148,123	148,123	158,835	7.2 %
Sub-Total Salaries & Benefits	495,823	519,020	541,737	541,737	582,554	7.5 %
300 Operating Supplies	20,378	11,041	40,720	10,720	40,720	279.9 %
400 Professional Services & Charges	70,065	111,562	137,126	137,126	156,055	13.8 %
600 Capital Projects	—	12,551	57,500	57,500	12,000	(79.1)%
Transfers	2,565	2,565	—	—	—	n/a
Total Expenditures	\$ 588,831	\$ 656,739	\$ 777,083	\$ 747,083	\$ 791,329	5.9 %

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 PEG access fee 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.

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.

CAPITAL EXPENDITURES

Item	Cost	Funding Source	Justification
Livestream equipment	11,500	PEG Access Fee	The Community Relations office has been receiving an increasing number of requests to livestream City events. Equipment necessary to fulfill those requests will be purchased in 2022
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		

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
125 PEG Capital						
300 Operating Supplies						
35 Small Tools & Equipment	\$ 2,254	\$ —	\$ 25,000	\$ —	\$ 25,000	n/a
400 Professional Services & Charges						
48 Repairs & Maintenance	—	—	2,000	2,000	2,000	— %
600 Capital Outlay						
64 Machinery & Equipment	—	12,551	57,500	57,500	12,000	(79.1)%
Total Expenditures	<u>\$ 2,254</u>	<u>\$ 12,551</u>	<u>\$ 84,500</u>	<u>\$ 59,500</u>	<u>\$ 39,000</u>	<u>(34.5)%</u>

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.

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
126 Community Relations						
100 Salaries & Wages						
11 Salaries & Wages	\$ 347,834	\$ 359,982	\$ 385,414	\$ 385,414	\$ 415,519	7.8 %
12 Overtime	—	135	—	—	—	n/a
13 Special Pay	190	150	3,200	3,200	3,200	— %
14 Retirement/Termination Cashout	6,029	4,513	5,000	5,000	5,000	— %
Total	<u>354,053</u>	<u>364,780</u>	<u>393,614</u>	<u>393,614</u>	<u>423,719</u>	<u>7.6 %</u>
200 Benefits	141,770	154,241	148,123	148,123	158,835	7.2 %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
126 Community Relations	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Operating Supplies	766	977	3,500	3,500	3,500	— %
32 Fuel	191	78	220	220	220	— %
35 Small Tools & Equipment	17,166	9,986	12,000	7,000	12,000	71.4 %
Total	18,123	11,041	15,720	10,720	15,720	46.6 %
400 Professional Services & Charges						
41 Professional Services	50,260	92,707	110,568	110,068	129,497	17.7 %
42 Communications	3,731	3,755	3,422	3,422	3,422	— %
43 Transportation & Training	641	357	2,500	2,500	2,500	— %
44 Taxes & Assessments	70	—	—	—	—	n/a
47 Public Utility Services	5,586	5,659	7,571	7,571	7,571	— %
48 Repairs & Maintenance	1,764	663	3,750	4,200	3,750	(10.7)%
49 Miscellaneous	8,013	8,421	7,315	7,365	7,315	(0.7)%
Total	70,065	111,562	135,126	135,126	154,055	14.0 %
Vehicle Replacement	2,565	2,565	—	—	—	n/a
Total Expenditures	\$ 586,576	\$ 644,189	\$ 692,583	\$ 687,583	\$ 752,329	9.4 %

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, along with 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 741,290	\$ 799,493	\$ 881,473	\$ 881,473	\$ 830,284	(5.8)%
31 Taxes	646,414	642,151	638,000	628,941	634,000	0.8 %
33 Intergovernmental	—	28,842	—	—	—	n/a
36 Miscellaneous Revenues	620	40	1,100	1,100	100	(90.9)%
Transfers In	—	67,685	65,853	65,853	41,152	(37.5)%
Total	\$ 1,388,324	\$ 1,538,211	\$ 1,586,426	\$ 1,577,367	\$ 1,505,536	(4.6)%

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	2019	2020	2021	2022
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
7181	Economic Development Assistant ¹	—	—	—	1.00
Total Personnel ²		—	—	—	1.00

BUDGET SUMMARY

	2019 Actual	2020 Actual	2021	2021	2022	% Chng
			Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
251 Economic Development	\$ 278,663	\$ 138,065	\$ 451,231	\$ 451,231	\$ 579,103	28.3 %
805 SIED Yakima Valley Brewing	—	14,158	14,158	14,158	14,158	— %
	<u>\$ 278,663</u>	<u>\$ 152,223</u>	<u>\$ 465,389</u>	<u>\$ 465,389</u>	<u>\$ 593,261</u>	27.5 %

EXPENDITURE SUMMARY BY TYPE

	2019 Actual	2020 Actual	2021	2021	2022	% Chng
			Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 1,038	\$ —	\$ 26,542	\$ 26,542	\$ 82,098	209.3 %
200 Personnel Benefits	980	—	8,896	8,896	33,720	279.0 %
Sub-Total Salaries & Benefits	2,018	—	35,438	35,438	115,818	226.8 %

¹ An Economic Development Assistant position was added mid-year 2021. This position was created to support the Assistant City Manager.

² Economic Development funds .30 of the Assistant City Manager position. Water and Wastewater each fund .15 FTE, and Stormwater and Airport each fund .05 FTE of the Economic Development Assistant position.

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
300 Operating Supplies	—	—	2,500	2,000	2,500	25.0 %
400 Professional Services & Charges	276,645	138,065	413,292	413,792	460,785	11.4 %
700 Debt Service - Principal	—	9,192	12,487	12,487	12,885	3.2 %
800 Debt Service - Interest	—	4,966	1,671	1,671	1,273	(23.8)%
Total Expenditures	\$ 278,663	\$ 152,223	\$ 465,388	\$ 465,388	\$ 593,261	27.5 %

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 supports economic development activities including professional services agreements, and also supports outreach and marketing of economic programs and benefits. Included in this budget is funding for an economic development lobbyist in Washington D.C., along with support for the Yakima County Development Association and the Downtown Yakima Business Improvement District (DYBID) for flowers around downtown Yakima and the airport. Beginning in 2020, it will be used for various special events in the downtown area, as seen in the charts below.

COMMUNITY SUPPORT

DAY Group (offset by \$156,250 Main Street tax credit)	\$ 208,333
Yakima Arts Commission	10,000
Total community support (offset by revenue of \$156,250)	<u>\$ 218,333</u>

SPECIAL EVENT SUPPORT

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	
251 Economic Development	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 591	\$ —	\$ 26,542	\$ 26,542	\$ 82,098	209.3 %
14 Retirement/Termination Cashout	447	—	—	—	—	n/a
Total	1,038	—	26,542	26,542	82,098	209.3 %
200 Benefits	980	—	8,896	8,896	33,720	279.0 %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
251 Economic Development	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equipment	—	—	2,500	2,000	2,500	25.0 %
400 Professional Services & Charges						
41 Professional Services	276,554	137,869	407,076	407,076	443,833	9.0 %
42 Communications	91	196	1,276	1,776	1,276	(28.2)%
43 Transportation & Training	—	—	1,500	1,500	1,500	— %
47 Public Utility Services	—	—	1,440	1,440	12,476	766.4 %
49 Miscellaneous	—	—	2,000	2,000	1,700	(15.0)%
Total	276,645	138,065	413,292	413,792	460,785	11.4 %
Total Expenditures	\$ 278,663	\$ 138,065	\$ 451,230	\$ 451,230	\$ 579,103	28.3 %

SIED Yakima Valley Brewing - 805

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
805 SIED Yakima Valley Brewing	Actual	Actual	Budget	Year-End	Budget	to Proj
700 Debt Services Principal	\$ —	\$ 9,192	\$ 12,487	\$ 12,487	\$ 12,885	3.2 %
800 Debt Service Int/Other	—	4,966	1,671	1,671	1,273	(23.8)%
Total Expenditures	\$ —	\$ 14,158	\$ 14,158	\$ 14,158	\$ 14,158	— %

Dedicated Revenue

Intergovernmental revenue consisted of a US DOT Grant for air service, which was not awarded in 2021 or 2022.

Other revenues consist of charges for planning and development services and concessions from special events.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
33 Intergovernmental	\$ 50,293	\$ —	\$ 12,500	\$ —	\$ —	n/a
34 Charges for Goods & Services	100,000	71,429	100,000	100,000	192,432	92.4 %
36 Miscellaneous Revenues	105	—	—	—	—	n/a
Total	\$ 150,398	\$ 71,429	\$ 112,500	\$ 100,000	\$ 192,432	92.4 %

ECONOMIC DEVELOPMENT FUND - 123

City Manager

Robert Harrison

DEFINITION

The Economic Development Fund was 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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
254 Advisory Services	\$ 129,730	\$ 110,750	\$ —	\$ —	\$ —	n/a
Revenues by Element						
33 Intergovernmental	113,863	109,309	—	—	—	n/a
Fund Balance						
Beginning Balance	70,321	54,454	53,014	53,014	53,014	— %
Revenues less Expenditures	(15,867)	(1,441)	—	—	—	n/a
Ending Balance	<u>\$ 54,454</u>	<u>\$ 53,013</u>	<u>\$ 53,014</u>	<u>\$ 53,014</u>	<u>\$ 53,014</u>	— %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 129,730	\$ 110,750	\$ —	\$ —	\$ —	n/a

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).

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). These expenses have been moved to Economic Development (250).

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
254 Advisory Services	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 128,326	\$ 109,310	\$ —	\$ —	\$ —	n/a
47 Public Utility Services	1,404	1,440	—	—	—	n/a
Total Expenditures	<u>\$ 129,730</u>	<u>\$ 110,750</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	n/a

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 70,321	\$ 54,454	\$ 53,014	\$ 53,014	\$ 53,014	— %
33 Intergovernmental	113,863	109,309	—	—	—	n/a
Total	<u>\$ 184,184</u>	<u>\$ 163,763</u>	<u>\$ 53,014</u>	<u>\$ 53,014</u>	<u>\$ 53,014</u>	— %

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.

ACCOMPLISHMENTS & GOALS**Strengthening Partnerships**

- 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.

Investment in Infrastructure

- Continues to provide maintenance services to the newly improved downtown sidewalks and public amenities as part of the Downtown Futures Initiative.

Function(s): 261, 262 & 263.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
261 Contracted Services	\$ 11,424	\$ —	\$ 2,250	\$ 2,250	\$ 1,800	(20.0)%
262 Administration	160,000	165,499	180,000	180,000	180,000	— %
263 DYBID Parking	272	—	2,500	—	2,500	n/a
Total	171,696	165,499	184,750	182,250	184,300	1.1 %
Revenues by Element						
36 Miscellaneous Revenues	165,033	184,024	185,750	185,750	185,750	— %
Fund Balance						
Beginning Balance	63,947	57,284	75,810	75,810	79,309	4.6 %
Revenues less Expenditures	(6,663)	18,525	1,000	3,500	1,450	(58.6)%
Ending Balance	\$ 57,284	\$ 75,809	\$ 76,810	\$ 79,310	\$ 80,759	1.8 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ —	\$ 4,100	\$ 5,000	\$ 5,000	\$ 5,000	— %
400 Professional Services & Charges	171,696	161,399	179,750	177,250	179,300	1.2 %
Total Expenditures	\$ 171,696	\$ 165,499	\$ 184,750	\$ 182,250	\$ 184,300	1.1 %

EXPLANATORY NARRATIVE

Contracted Services - 261

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
261 Contracted Services						
400 Professional Services & Charges						
41 Professional Services	\$ 11,424	\$ —	\$ 2,250	\$ 2,250	\$ 1,800	(20)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
262 Administration						
300 Operating Supplies						
31 Office & Operating Supplies	\$ —	\$ 4,100	\$ 5,000	\$ 5,000	\$ 5,000	— %
400 Professional Services & Charges						
41 Professional Services	160,000	161,399	175,000	175,000	175,000	— %
Total Expenditures	<u>\$ 160,000</u>	<u>\$ 165,499</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>	— %

DYBID Parking - 263

This function accounts for expenditures related to parking facilities.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
263 DYBID Parking						
400 Professional Services & Charges						
47 Public Utility Services	\$ 272	\$ —	\$ 2,500	\$ —	\$ 2,500	n/a

Revenue

Self-assessments for area businesses are based on calculations that include assessed property value, business license assessments and nonprofit assessments.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 63,947	\$ 57,284	\$ 75,810	\$ 75,810	\$ 79,309	4.6 %
36 Miscellaneous Revenues	165,033	184,024	185,750	185,750	185,750	— %
Total	<u>\$ 228,980</u>	<u>\$ 241,308</u>	<u>\$ 261,560</u>	<u>\$ 261,560</u>	<u>\$ 265,059</u>	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. Parking lot revenues are now shown in General Fund.

Function(s): 257.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
257 CBD Capital Improvement	\$ —	\$ —	\$ 34,492	\$ 33,221	\$ —	(100.0)%
Total	—	—	34,492	33,221	—	(100.0)%
Revenues by Element						
36 Miscellaneous Revenues	73,561	11,538	21,250	12,604	—	(100.0)%
Transfers In	520,000	—	—	—	—	n/a
Total	593,561	11,538	21,250	12,604	—	(100.0)%
Fund Balance						
Beginning Balance	(532,523)	61,038	72,576	72,576	51,959	(28.4)%
Revenues less Expenditures	593,561	11,538	(13,242)	(20,617)	—	(100.0)%
Ending Balance	\$ 61,038	\$ 72,576	\$ 59,334	\$ 51,959	\$ 51,959	— %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ —	\$ —	\$ 34,492	\$ 33,221	\$ —	(100.0)%

EXPLANATORY NARRATIVE**DYBID Assessment - 257**

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
257 DYBID Assessment	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ —	\$ 24,492	\$ 23,221	\$ —	(100.0)%
48 Repairs & Maintenance	—	—	10,000	10,000	—	(100.0)%
Total Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 34,492</u>	<u>\$ 33,221</u>	<u>\$ —</u>	<u>(100.0)%</u>

Revenue

The resources to fund this program come from miscellaneous revenues including downtown parking lot rents/leases. 2019 transfers in were due to the plaza project refunding.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ (532,523)	\$ 61,038	\$ 72,576	\$ 72,576	\$ 51,959	(28.4)%
36 Miscellaneous Revenues	73,561	11,538	21,250	12,604	—	(100.0)%
Transfers In	520,000	—	—	—	—	n/a
Total	<u>\$ 61,038</u>	<u>\$ 72,576</u>	<u>\$ 93,826</u>	<u>\$ 85,180</u>	<u>\$ 51,959</u>	<u>(39.0)%</u>

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
206 Trolley	\$ 36,512	\$ 12,667	\$ 17,463	\$ 17,085	\$ 9,400	(45.0)%
Revenues by Element						
33 Intergovernmental	29,672	—	—	(1,777)	—	(100.0)%
36 Miscellaneous Revenues	22,775	5,375	1,275	1,275	1,275	— %
Transfers In	10,000	10,000	10,000	10,000	10,000	— %
Total	62,447	15,375	11,275	9,498	11,275	18.7 %
Fund Balance						
Beginning Balance	19,856	45,791	48,500	48,500	40,913	(15.6)%
Revenues less Expenditures	25,935	2,708	(6,188)	(7,587)	1,875	(124.7)%
Ending Balance	\$ 45,791	\$ 48,499	\$ 42,312	\$ 40,913	\$ 42,788	4.6 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 36,512	\$ 12,667	\$ 17,463	\$ 17,085	\$ 9,400	(45.0)%

EXPLANATORY NARRATIVE**Trolley - 206**

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
206 Trolley	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 1,087	\$ 6,173	\$ 14,063	\$ 6,063	\$ 8,000	31.9 %
42 Communications	1,046	1,074	1,000	1,000	1,000	— %
47 Public Utility Services	403	415	400	405	400	(1.2)%
48 Repairs & Maintenance	33,976	5,004	2,000	9,617	—	(100.0)%
Total Expenditures	<u>\$ 36,512</u>	<u>\$ 12,666</u>	<u>\$ 17,463</u>	<u>\$ 17,085</u>	<u>\$ 9,400</u>	(45.0)%

Revenue

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

			2021	2021	2022	% Chng
Revenue	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 19,856	\$ 45,791	\$ 48,500	\$ 48,500	\$ 40,913	(15.6)%
33 Intergovernmental	29,672	—	—	(1,777)	—	(100.0)%
36 Miscellaneous Revenues	22,775	5,375	1,275	1,275	1,275	— %
Transfers In	10,000	10,000	10,000	10,000	10,000	— %
Total	<u>\$ 82,303</u>	<u>\$ 61,166</u>	<u>\$ 59,775</u>	<u>\$ 57,998</u>	<u>\$ 52,188</u>	(10.0)%

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 two businesses were assessed through the PBIA in 2021. This number is expected to remain the same for 2022.

Function(s): 207.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
207 Front Street Business Improvement	\$ 2,820	\$ 3,315	\$ 5,100	\$ 3,700	\$ 3,700	— %
Revenues by Element						
36 Miscellaneous Revenues	5,276	4,047	3,700	3,700	3,700	— %
Fund Balance						
Beginning Balance	1,090	3,546	4,278	4,278	4,278	— %
Revenues less Expenditures	2,456	732	(1,400)	—	—	n/a
Ending Balance	<u>\$ 3,546</u>	<u>\$ 4,278</u>	<u>\$ 2,878</u>	<u>\$ 4,278</u>	<u>\$ 4,278</u>	— %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 2,820	\$ 3,315	\$ 5,100	\$ 3,700	\$ 3,700	— %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
207 Front Street Business Impr						
400 Professional Services & Charges						
49 Miscellaneous	\$ 2,820	\$ 3,315	\$ 5,100	\$ 3,700	\$ 3,700	— %

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	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 1,090	\$ 3,546	\$ 4,278	\$ 4,278	\$ 4,278	— %
36 Miscellaneous Revenues	5,276	4,047	3,700	3,700	3,700	— %
Total	<u>\$ 6,366</u>	<u>\$ 7,593</u>	<u>\$ 7,978</u>	<u>\$ 7,978</u>	<u>\$ 7,978</u>	— %

CONVENTION CENTER - 170

City Manager
President and CEO - YVVCB
Convention Center General Manager

Robert Harrison
John Cooper
Connie Upton

DEFINITION

This fund was established in 1978 and centralizes City expenditures for the support of tourism, sporting and convention activities through sales, marketing, and advertising, 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.

Expansion in 2020/2021 makes the Yakima Convention Center, the 4th largest in Washington State. Add to that the long history of outstanding service, the Center is a premiere facility. This will 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.

ACCOMPLISHMENTS**Fiscal Sustainability**

- The completion of the expansion of the convention center will increase its economic impact to the City of Yakima and surrounding areas.

Investment in Infrastructure

- Continued expansion of the convention center into 2021, making it the 4th largest in Washington State.

GOALS**Strengthening Partnerships**

- Continue to partner with the Yakima Valley Visitors and Convention Bureau to include all areas of Tourism: conventions, sporting events and conferences, individual travel (VIC), travel writers, tour operators, as well as sales, advertising and marketing.

Function(s): 275 & 278.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Convention Center				
Future Days Booked	479	86	413	450
Event Days Held	374	162	210	320
Revenue				
Yakima Center Operations	\$ 769,149	\$ 186,239	\$ 257,200	\$ 804,200
Hotel / Motel Tax	718,986	560,473	681,525	905,675
Operating Transfer from PFD	100,000	150,000	850,000	400,000
Total Revenue	\$ 1,588,135	\$ 896,712	\$ 1,788,725	\$ 2,109,875

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
275 Tourist Promotion	\$ 450,333	\$ 251,431	\$ 400,251	\$ 396,951	\$ 471,600	18.8 %
278 Yakima Center Management	1,227,316	757,454	850,214	764,264	1,573,636	105.9 %
Total	1,677,649	1,008,885	1,250,465	1,161,215	2,045,236	76.1 %
Revenues by Element						
31 Taxes	718,986	560,473	681,525	681,525	905,675	32.9 %
33 Intergovernmental	—	8,746	—	—	—	n/a
34 Charges for Goods & Services	—	—	300,000	26,000	290,000	n/a
36 Miscellaneous Revenues	769,149	186,239	575,000	231,200	514,200	122.4 %
Transfers In	100,000	150,000	350,000	350,000	400,000	14.3 %
Total	1,588,135	905,458	1,906,525	1,288,725	2,109,875	63.7 %
Fund Balance						
Beginning Balance	421,921	332,406	228,980	228,980	356,490	55.7 %
Revenues less Expenditures	(89,514)	(103,427)	656,060	127,510	64,639	(49.3)%
Ending Balance	\$ 332,407	\$ 228,979	\$ 885,040	\$ 356,490	\$ 421,129	18.1 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ 67,635	\$ 31,337	\$ 75,000	\$ 60,000	\$ 80,000	33.3 %
400 Professional Services & Charges	1,610,014	977,547	1,175,465	1,101,215	1,965,236	78.5 %
Total Expenditures	\$ 1,677,649	\$ 1,008,884	\$ 1,250,465	\$ 1,161,215	\$ 2,045,236	76.1 %

EXPLANATORY NARRATIVE

Tourist Promotion - 275

This account is for sales and marketing in the various markets that affect the Tourism. 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

	2019 Actual	2020 Actual	2021 Year-End Estimate	2022 Projected Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima	\$ 184,000	\$ 100,285	\$ 174,886	\$ 184,000
Sports Commission promotes Yakima's ability to host sporting events and sports related conventions.	87,500	47,621	78,750	87,500
Promotional funds established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's	598	—	500	5,000
Remitted to State Fair Park and SOZO to promote and market the SunDome and assist with its operations	75,000	48,380	61,740	87,100
Marketing	1,736	—	1,200	6,500
Consultant Fee highlights the positive aspects of living, visiting and meeting in Yakima through Advertising by the YVVCB and assistance in operating the Visitor Information Center	101,500	55,145	79,875	101,500
Total	\$ 450,334	\$ 251,431	\$ 396,951	\$ 471,600

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimated Year-End	2022 Projected Budget	% Chng YE Est to Proj
275 Tourist Promotion						
400 Professional Services & Charges						
41 Professional Services	\$ 450,333	\$ 251,431	\$ 400,251	\$ 396,951	\$ 471,600	18.8 %

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 Yakima Valley Tourism, and all payroll 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

	2019 Actual	2020 Actual	2021 Year-End Estimate	2022 Projected Budget
Pacific Power	\$ 114,423	\$ 75,001	\$ 140,000	\$ 175,000
Natural Gas	25,502	20,233	21,000	30,000
Water and wastewater	21,725	13,477	21,600	29,000
Refuse	4,248	3,209	4,000	8,000
Irrigation	2,223	2,392	8,000	5,000
Stormwater	4,657	4,776	4,900	5,100
Total	\$ 172,778	\$ 119,088	\$ 199,500	\$ 252,100

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
278 Yakima Center Management	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Operating Supplies	\$ 67,635	\$ 31,337	\$ 75,000	\$ 60,000	\$ 80,000	33.3 %
400 Professional Services & Charges						
41 Professional Services	897,348	548,691	405,464	394,364	1,105,536	180.3 %
42 Communications	17,600	16,826	21,000	21,000	22,000	4.8 %
43 Transportation & Training	1,809	—	4,000	500	4,000	700.0 %
45 Rentals & Leases	5,153	350	7,000	3,000	7,000	133.3 %
46 Insurance	10,643	11,799	13,000	9,600	12,000	25.0 %
47 Public Utility Services	172,778	119,088	234,750	191,000	252,100	32.0 %
48 Repairs & Maintenance	46,868	25,495	74,000	69,000	75,000	8.7 %
49 Miscellaneous	7,481	3,868	16,000	15,800	16,000	1.3 %
Total	1,159,680	726,117	775,214	704,264	1,493,636	112.1 %
Total Expenditures	\$ 1,227,315	\$ 757,454	\$ 850,214	\$ 764,264	\$ 1,573,636	105.9 %

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).

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 421,921	\$ 332,406	\$ 228,980	\$ 228,980	\$ 356,490	55.7 %
31 Taxes	718,986	560,473	681,525	681,525	905,675	32.9 %
33 Intergovernmental	—	8,746	—	—	—	n/a
34 Charges for Goods & Services	—	—	300,000	26,000	290,000	n/a
36 Miscellaneous Revenues	769,149	186,239	575,000	231,200	514,200	122.4 %
Transfers In	100,000	150,000	350,000	350,000	400,000	14.3 %
Total	\$ 2,010,056	\$ 1,237,864	\$ 2,135,505	\$ 1,517,705	\$ 2,466,365	62.5 %

CONVENTION CENTER CAPITAL - 370

City Manager
President and CEO - YVVCB
Convention Center General Manager

Robert Harrison
John Cooper
Connie Upton

DEFINITION

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

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

In 2019, Council approved a proposed Convention Center expansion of 18,250 square feet, for a cost of \$12.5 million, which came at an opportune time to meet the demands of larger groups, multiple groups. This expansion was funded by a LTGO bond, to be repaid with PFD and Hotel/Motel tax revenues. In February of 2020 construction began, and the expansion was officially opened to the public in May of 2021. Included in the expansion was new carpet of existing space, equipment such as tables and chairs and audio-visual upgrades in rooms A-E. Maintaining a facility is of the utmost importance to keep customers coming back year after year.

Function(s): 279.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
279 Capital Improvement/Debt	\$ 1,102,646	\$ 8,644,764	\$ 4,361,257	\$ 4,361,257	\$ 493,764	(88.7)%
Revenues by Element						
31 Taxes	375,000	103,519	65,654	65,654	69,114	5.3 %
36 Miscellaneous Revenues	1,000	50,822	—	2,584	—	(100.0)%
39 Other Financing Sources	—	12,620,000	—	—	—	n/a
Transfers In	383,600	200,000	200,000	200,000	200,000	— %
Total	759,600	12,974,341	265,654	268,238	269,114	0.3 %
Fund Balance						
Beginning Balance	1,056,992	713,946	5,043,523	5,043,523	950,504	(81.2)%
Revenues less Expenditures	(343,046)	4,329,577	(4,095,603)	(4,093,019)	(224,650)	(94.5)%
Ending Balance	\$ 713,946	\$ 5,043,523	\$ 947,920	\$ 950,504	\$ 725,854	(23.6)%

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies	\$ 38,436	\$ 1,922	\$ 35,000	\$ 33,927	\$ 35,000	3.2 %
400 Professional Services & Charges	148,434	75,759	278,250	242,035	313,764	29.6 %
600 Capital Projects	915,776	8,451,993	4,048,007	4,085,295	145,000	(96.5)%
800 Debt Service - Interest	—	115,090	—	—	—	n/a
Total Expenditures	<u>\$ 1,102,646</u>	<u>\$ 8,644,764</u>	<u>\$ 4,361,257</u>	<u>\$ 4,361,257</u>	<u>\$ 493,764</u>	<u>(88.7)%</u>

EXPLANATORY NARRATIVE

Capital Improvement/Debt - 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. Debt incurred in this function is from refunded debt.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
279 Capital Improvement	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equipment	\$ 38,436	\$ 1,922	\$ 35,000	\$ 33,927	\$ 35,000	3.2 %
400 Professional Services & Charges						
41 Professional Services	30,544	8,975	137,878	137,878	153,764	11.5 %
48 Repairs & Maintenance	117,890	66,784	140,372	104,157	160,000	53.6 %
Total	<u>148,434</u>	<u>75,759</u>	<u>278,250</u>	<u>242,035</u>	<u>313,764</u>	<u>29.6 %</u>
600 Capital Outlay						
64 Machinery & Equipment	21,163	—	—	—	—	n/a
65 Construction Projects	894,613	8,451,993	4,048,007	4,085,295	145,000	(96.5)%
Total	<u>915,776</u>	<u>8,451,993</u>	<u>4,048,007</u>	<u>4,085,295</u>	<u>145,000</u>	<u>(96.5)%</u>
84 Debt Service Int/Other	—	115,090	—	—	—	
Total Expenditures	<u>\$ 1,102,646</u>	<u>\$ 8,644,764</u>	<u>\$ 4,361,257</u>	<u>\$ 4,361,257</u>	<u>\$ 493,764</u>	<u>(88.7)%</u>

Revenue

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 1,056,992	\$ 713,946	\$ 5,043,523	\$ 5,043,523	\$ 950,504	(81.2)%
31 Taxes	375,000	103,519	65,654	65,654	69,114	5.3 %
36 Miscellaneous Revenues	1,000	50,822	—	2,584	—	(100.0)%
39 Other Financing Sources	—	12,620,000	—	—	—	n/a
Transfers In	383,600	200,000	200,000	200,000	200,000	— %
Total	<u>\$ 1,816,592</u>	<u>\$ 13,688,287</u>	<u>\$ 5,309,177</u>	<u>\$ 5,311,761</u>	<u>\$ 1,219,618</u>	<u>(77.0)%</u>

TOURIST PROMOTION AREA - 173

City Manager
President and CEO - YVVCB

Robert Harrison
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). In 2021, through a petition by the affected hoteliers and approved by the Council, the per room rate was increased by \$2.00, and will be effective in January of 2022.

Yakima Valley Visitors & Convention Bureau (DBA as Yakima Valley Tourism or YVT) manages the Tourism Promotion Area, in partnership with the TPA Commission. 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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
255 Tourist Promotion	\$ 607,833	\$ 428,049	\$ 687,440	\$ 507,440	\$ 1,181,373	132.8 %
Revenues by Element						
31 Taxes	617,209	393,595	680,000	500,000	1,175,000	135.0 %
36 Miscellaneous Revenues	984	8,163	350	350	400	14.3 %
Total	618,193	401,758	680,350	500,350	1,175,400	134.9 %
Fund Balance						
Beginning Balance	69,902	80,263	53,971	53,971	46,881	(13.1)%
Revenues less Expenditures	10,360	(26,291)	(7,090)	(7,090)	(5,973)	(15.8)%
Ending Balance	\$ 80,262	\$ 53,972	\$ 46,881	\$ 46,881	\$ 40,908	(12.7)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 607,833	\$ 428,049	\$ 687,440	\$ 507,440	\$ 1,181,373	132.8 %

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

	2022 Projected Budget
Sports Marketing & Development	\$ 140,000
Convention/Group Sales Marketing	41,000
Group Tour & Travel Trade Shows	19,000
Publicity/Familiarization Tours	22,000
Destination Marketing & Promo	422,000
Public Relations Campaign	68,000
Travel Guide Distribution	26,000
Administration / Operation Expenses	56,000
Salaries, Wages and Benefits ¹	381,000
City service Allocation	6,373
Total	<u>\$ 1,181,373</u>

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 also covers the cost of implementing the current TPA Marketing Plan office overhead, bookkeeping, audits, staffing equipment and software.

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimated Year-End	2022 Projected Budget	% Chng YE Est to Proj
255 Tourist Promotion						
400 Professional Services & Charges						
41 Professional Services	\$ 607,833	\$ 428,049	\$ 687,440	\$ 507,440	\$ 1,181,373	132.8 %

Revenue

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

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimated Year-End	2022 Projected Budget	% Chng YE Est to Proj
Revenue						
Beginning Balance	\$ 69,902	\$ 80,263	\$ 53,971	\$ 53,971	\$ 46,881	(13.1)%
31 Taxes	617,209	393,595	680,000	500,000	1,175,000	135.0 %
36 Miscellaneous Revenues	984	8,163	350	350	400	14.3 %
Total	<u>\$ 688,095</u>	<u>\$ 482,021</u>	<u>\$ 734,321</u>	<u>\$ 554,321</u>	<u>\$ 1,222,281</u>	120.5 %

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
Capitol Theatre Executive Director

Robert Harrison
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 2022 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.

ACCOMPLISHMENTS

Strengthening Partnerships

- The management agreement with the Capitol Theatre Committee provides industry-specific expertise to oversee the maintenance, operations, and community access to one of the City's most prized cultural institutions.

GOALS

Investment in Infrastructure

- The Capitol Theatre is now over 100 years old, the reconstructed portions of the historic facility are now over 40 years old, and the expansion of the facility with its production center and 4th Street Theatre is now over 10 years old. A policy of deferring costs as long as possible for large scale improvements to the oldest parts of the building now faces antiquated systems, discontinued compatible replacement components, and ever decreasing benefits from incremental repairs.

Function(s): 271.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Productions ¹	73	15	12	52
Tickets Sold	60,200	13,125	9,966	53,550

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
271 Capitol Theatre	\$ 471,867	\$ 437,851	\$ 472,212	\$ 472,212	\$ 437,038	(7.4)%
Revenues by Element						
31 Taxes	297,043	263,063	239,583	239,583	252,500	5.4 %
36 Miscellaneous Revenues	1,000	—	—	—	—	n/a
Transfers In	173,955	194,385	208,955	208,955	154,711	(26.0)%
Total	471,998	457,448	448,538	448,538	407,211	(9.2)%
Fund Balance						
Beginning Balance	34,144	34,275	53,872	53,872	30,198	(43.9)%
Revenues less Expenditures	131	19,597	(23,674)	(23,674)	(29,827)	26.0 %
Ending Balance	\$ 34,275	\$ 53,872	\$ 30,198	\$ 30,198	\$ 371	(98.8)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ 27,441	\$ 16,782	\$ 65,400	\$ 53,935	\$ 19,491	(63.9)%
400 Professional Services & Charges	444,427	421,069	406,812	418,277	417,547	(0.2)%
Total Expenditures	\$ 471,868	\$ 437,851	\$ 472,212	\$ 472,212	\$ 437,038	(7.4)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
271 Capitol Theatre						
300 Operating Supplies						
35 Small Tools & Equipment	\$ 27,441	\$ 16,782	\$ 65,400	\$ 53,935	\$ 19,491	(63.9)%
400 Professional Services & Charges						
41 Professional Services	369,611	334,923	334,912	334,912	334,739	(0.1)%
45 Rentals & Leases	44,530	49,790	44,530	47,242	46,658	(1.2)%
47 Public Utility Services	559	573	550	587	600	2.2 %
48 Repairs & Maintenance	29,727	35,783	26,820	35,537	35,550	— %
Total	444,427	421,069	406,812	418,278	417,547	(0.2)%
Total Expenditures	\$ 471,868	\$ 437,851	\$ 472,212	\$ 472,213	\$ 437,038	(7.4)%

Revenue

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

Revenue	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 34,144	\$ 34,275	\$ 53,872	\$ 53,872	\$ 30,198	(43.9)%
31 Taxes	297,043	263,063	239,583	239,583	252,500	5.4 %
36 Miscellaneous Revenues	1,000	—	—	—	—	n/a
Transfers In	173,955	194,385	208,955	208,955	154,711	(26.0)%
Total	<u>\$ 506,142</u>	<u>\$ 491,723</u>	<u>\$ 502,410</u>	<u>\$ 502,410</u>	<u>\$ 437,409</u>	(12.9)%

CAPITOL THEATRE CAPITAL - 322

City Manager
Capitol Theatre Executive Director

Robert Harrison
Charlie Robin

DEFINITION

The Capitol Theatre Capital fund accounts for major facility upgrades.

Function(s): 270.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
270 Capital Improvement	\$ 8,070	\$ 1,247	\$ 505,000	\$ 491,746	\$ —	(100.0)%
Revenues by Element						
36 Miscellaneous Revenues	—	—	245,000	245,000	—	(100.0)%
Transfers In	60,000	60,000	60,000	60,000	60,000	— %
Total	60,000	60,000	305,000	305,000	60,000	(80.3)%
Fund Balance						
Beginning Balance	149,087	201,017	259,770	259,770	73,024	(71.9)%
Revenues less Expenditures	51,930	58,753	(200,000)	(186,746)	60,000	(132.1)%
Ending Balance	<u>\$ 201,017</u>	<u>\$ 259,770</u>	<u>\$ 59,770</u>	<u>\$ 73,024</u>	<u>\$ 133,024</u>	82.2 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditure Summary by Type						
400 Professional Services & Charges	\$ —	\$ 1,247	\$ —	\$ —	\$ —	n/a
600 Capital Projects	8,070	—	505,000	491,746	—	(100.0)%
Total Expenditures	<u>\$ 8,070</u>	<u>\$ 1,247</u>	<u>\$ 505,000</u>	<u>\$ 491,746</u>	<u>\$ —</u>	(100.0)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
270 Capital Improvement						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 1,247	\$ —	\$ —	\$ —	n/a
600 Capital Projects						
65 Construction Projects	8,070	—	505,000	491,746	—	(100.0)%
Total Expenditures	<u>\$ 8,070</u>	<u>\$ 1,247</u>	<u>\$ 505,000</u>	<u>\$ 491,746</u>	<u>\$ —</u>	<u>(100.0)%</u>

Revenue

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 149,087	\$ 201,017	\$ 259,770	\$ 259,770	\$ 73,024	(71.9)%
36 Miscellaneous Revenues	—	—	245,000	245,000	—	(100.0)%
Transfers In	60,000	60,000	60,000	60,000	60,000	— %
Total	<u>\$ 209,087</u>	<u>\$ 261,017</u>	<u>\$ 564,770</u>	<u>\$ 564,770</u>	<u>\$ 133,024</u>	<u>(76.4)%</u>

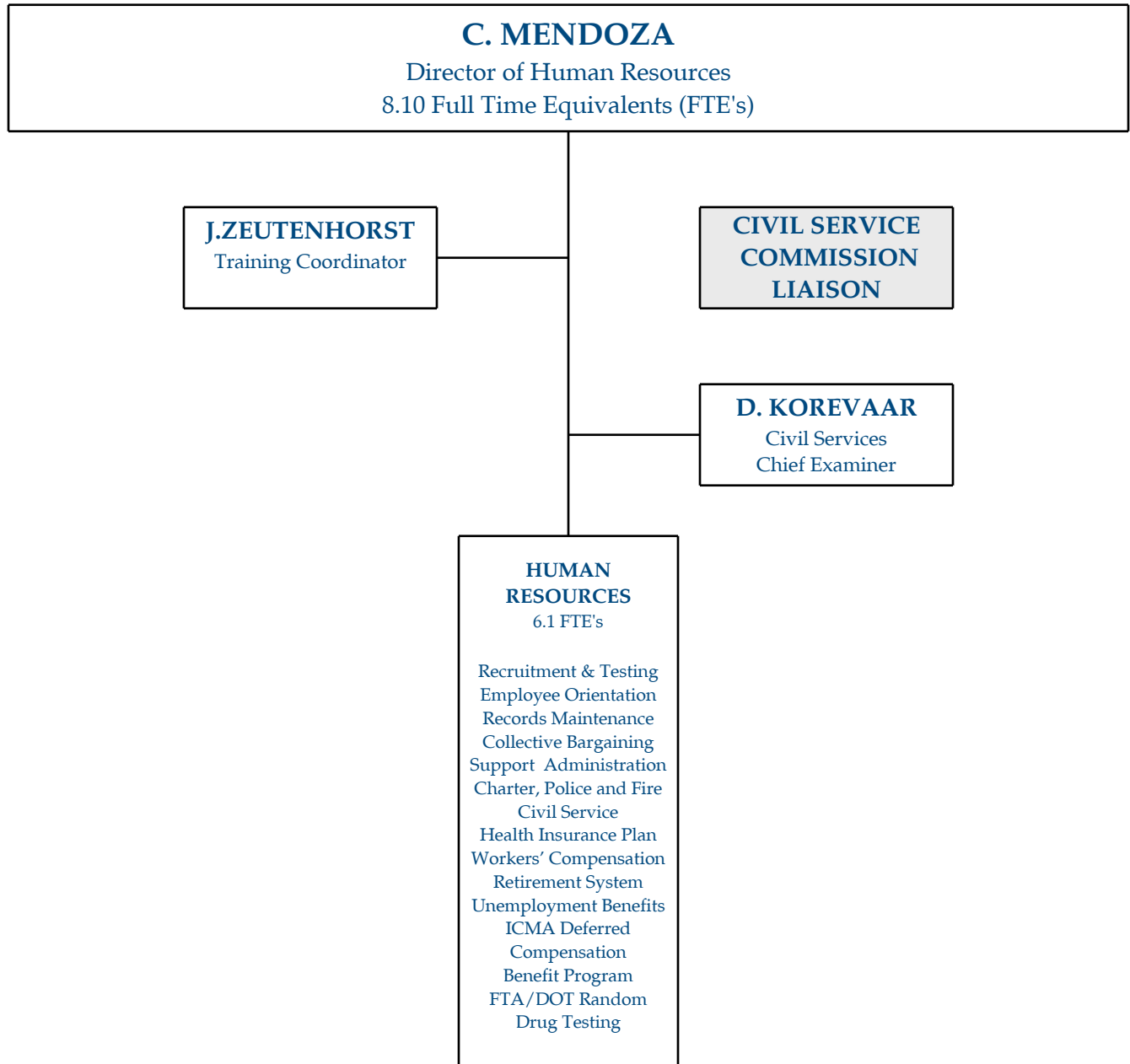
HUMAN RESOURCES

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

* General Fund Department

HUMAN RESOURCES

Organizational Chart as of January 1, 2022



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

ACCOMPLISHMENTS**Fiscal Sustainability**

- Implementation of "PERFORM" electronic performance evaluation platform
- Implementation of "LEARN" online training and tracking program
- Developed & implemented emergency policy & procedures related to the COVID-19 Pandemic
- Project Management Training Courses
- Assisted Information Technology in developing project management dashboard access

GOALS

Fiscal Sustainability

- Develop project management certification opportunities
- Develop supervisor training courses
- Develop implementation plan to convert employee files to electronic format
- Apply for grant assistance for employee file conversion (if available)
- Complete Employee Salary Survey

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

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Human Resources				
Personnel Requisitions	192	156	180	180
Applications Received	2,093	1,483	1,600	1,800
Employment Tests Administered	183	160	145	150
Number of Candidates Scheduled/Tested	530	454	370	400
Personnel Hired	128	96	150	175
Classification Studies Completed	33	30	32	30
Hours Invested in Labor Negotiations/Contract Admin/Grievances	400	450	600	600
Medical Leave of Absence Cases (FMLA, WA State Law)	133	132	160	160
WLAD Accommodations (Medical Restrictions)	47	32	65	65
ADA Accommodations	3	3	10	25
Worker's Comp Claims Handled	68	86	100	90
Hours spent on Safety Issues	500	500	500	500
Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation/Improvement, Discipline Administration, etc.)	1,650	1,700	1,700	1,650
Personnel Action Forms - Handling	2,300	2,280	2,400	2,400
Performance Evaluations Issued	803	885	900	900
Hours Invested in Evaluations Process	700	500	700	400

AUTHORIZED PERSONNEL

Class	2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
Code Position Title				
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

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

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
162 Personnel Administration	\$ 267,501	\$ (5,766)	\$ 313,556	\$ 312,156	\$ 323,835	3.7 %
163 Recruitment/CJ Sales Tax	—	—	5,000	—	—	n/a
165 Charter Civil Service	186,029	197,867	203,433	202,633	214,812	6.0 %
166 Police Civil Service	167,990	169,908	170,425	169,425	179,026	5.7 %
167 Training/CYU	106,483	131,014	126,355	120,855	137,848	14.1 %
Total	<u>\$ 728,003</u>	<u>\$ 493,023</u>	<u>\$ 818,769</u>	<u>\$ 805,069</u>	<u>\$ 855,521</u>	6.3 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 428,857	\$ 444,403	\$ 454,803	\$ 460,103	\$ 485,395	5.5 %
200 Personnel Benefits	161,490	164,404	173,402	173,402	175,261	1.1 %
Sub-Total Salaries & Benefits	590,347	608,807	628,205	633,505	660,656	4.3 %
300 Operating Supplies	8,977	23,580	19,500	15,300	19,500	27.5 %
400 Professional Services & Charges	128,680	(139,363)	171,065	156,265	175,365	12.2 %
Total Expenditures	<u>\$ 728,004</u>	<u>\$ 493,024</u>	<u>\$ 818,770</u>	<u>\$ 805,070</u>	<u>\$ 855,521</u>	6.3 %

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. 2020 shows a negative due to a year-end adjusting entry that was required for the City Service charges needing to be reported as a reduction in expenditure.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
162 Personnel Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 108,595	\$ 113,976	\$ 116,453	\$ 116,453	\$ 121,346	4.2 %
13 Special Pay	—	12	—	—	—	n/a
14 Retirement/Termination Cashout	1,312	1,348	1,800	3,100	3,100	— %
Total	109,907	115,336	118,253	119,553	124,446	4.1 %
200 Benefits	38,785	39,322	43,244	43,244	43,230	— %
300 Operating Supplies						
31 Office & Operating Supplies	1,057	1,860	2,500	2,500	2,500	— %
35 Small Tools & Equipment	294	5,240	4,000	4,000	4,000	— %
Total	1,351	7,100	6,500	6,500	6,500	— %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
162 Personnel Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	53,381	(220,114)	95,000	95,000	95,000	— %
42 Communications	4,000	3,962	4,809	3,909	4,309	10.2 %
43 Transportation & Training	1,667	404	3,000	1,200	3,000	150.0 %
45 Rentals & Leases	52,693	43,451	36,000	36,000	40,000	11.1 %
48 Repairs & Maintenance	—	—	1,000	1,000	1,000	— %
49 Miscellaneous	5,717	4,774	5,750	5,750	6,350	10.4 %
Total	117,458	(167,523)	145,559	142,859	149,659	4.8 %
Total Expenditures	\$ 267,501	\$ (5,765)	\$ 313,556	\$ 312,156	\$ 323,835	3.7 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
163 Criminal Justice Sales Tax .3%	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ —	\$ 5,000	\$ —	\$ —	n/a

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
165 Charter Civil Service	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 132,824	\$ 136,220	\$ 141,307	\$ 141,307	\$ 147,592	4.4 %
13 Special Pay	650	506	500	500	500	— %
14 Retirement/Termination Cashout	1,766	2,248	2,500	5,000	5,000	— %
Total	135,240	138,974	144,307	146,807	153,092	4.3 %
200 Benefits	44,787	45,641	48,974	48,974	48,567	(0.8)%
300 Operating Supplies						
31 Office & Operating Supplies	1,260	2,391	2,500	1,800	2,500	38.9 %
35 Small Tools & Equipment	—	3,395	500	500	500	— %
Total	1,260	5,786	3,000	2,300	3,000	30.4 %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
165 Charter Civil Service	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	500	5,760	1,900	1,900	1,900	— %
42 Communications	286	252	653	653	653	— %
43 Transportation & Training	1,306	—	2,000	500	3,000	500.0 %
49 Miscellaneous	2,650	1,453	2,600	1,500	4,600	206.7 %
Total	4,742	7,465	7,153	4,553	10,153	123.0 %
Total Expenditures	\$ 186,029	\$ 197,866	\$ 203,434	\$ 202,634	\$ 214,812	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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
166 Police Civil Service	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 116,819	\$ 119,466	\$ 114,750	\$ 114,750	\$ 119,317	4.0 %
13 Special Pay	650	497	500	1,000	1,000	— %
14 Retirement/Termination Cashout	1,367	1,592	1,700	2,700	2,700	— %
Total	118,836	121,555	116,950	118,450	123,017	3.9 %
200 Benefits	45,884	46,651	46,922	46,922	47,256	0.7 %
300 Operating Supplies						
31 Office & Operating Supplies	795	623	1,000	1,000	1,000	— %
400 Professional Services & Charges						
41 Professional Services	221	171	600	600	600	— %
42 Communications	242	298	603	603	603	— %
43 Transportation & Training	999	—	2,000	500	3,000	500.0 %
49 Miscellaneous	1,012	609	2,350	1,350	3,550	163.0 %
Total	2,474	1,078	5,553	3,053	7,753	153.9 %
Total Expenditures	\$ 167,989	\$ 169,907	\$ 170,425	\$ 169,425	\$ 179,026	5.7 %

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.

			2021	2021	2022	% Chng
	2,019	2020	Amended	Estimated	Projected	YE Est
167 Training/COY University	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 64,791	\$ 68,491	\$ 75,293	\$ 75,293	\$ 84,839	12.7 %
12 Overtime	81	—	—	—	—	n/a
13 Special Pay	—	47	—	—	—	n/a
Total	64,872	68,538	75,293	75,293	84,839	12.7 %
200 Benefits	32,034	32,789	34,262	34,262	36,209	5.7 %

	2,019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
167 Training/COY University						
300 Operating Supplies						
31 Office & Operating Supplies	5,570	10,071.14	8,500	5,000	8,500	70.0 %
35 Small Tools & Equipment	—	—	500	500	500	— %
Total	5,570	10,071	9,000	5,500	9,000	63.6 %
400 Professional Services & Charges						
41 Professional Services	1,443	2,611.68	3,200	3,200	3,200	— %
43 Transportation & Training	1,060	86.25	2,000	1,000	2,000	100.0 %
48 Repairs & Maintenance	—	15,404.43	—	—	—	n/a
49 Miscellaneous	1,503	1,514	2,600	1,600	2,600	62.5 %
Total	4,006	19,616	7,800	5,800	7,800	34.5 %
Total Expenditures	\$ 106,482	\$ 131,014	\$ 126,355	\$ 120,855	\$ 137,848	14.1 %

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
182 Benefit Administration	\$ 80,982	\$ 84,247	\$ 88,171	\$ 88,421	\$ 112,820	27.6 %
183 Insurance Premiums	3,970	3,999	7,000	4,000	1,000	(75.0)%
185 Claims Paid	77,626	80,188	100,000	100,000	100,000	— %
Total	162,578	168,434	195,171	192,421	213,820	11.1 %
Revenues by Element						
36 Miscellaneous Revenues	222,987	221,425	230,107	230,166	241,333	4.9 %
Fund Balance						
Beginning Balance	192,915	253,324	306,314	306,314	344,059	12.3 %
Revenues less Expenditures	60,409	52,991	34,936	37,745	27,513	(27.1)%
Ending Balance	\$ 253,324	\$ 306,315	\$ 341,250	\$ 344,059	\$ 371,572	8.0 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 55,132	\$ 58,156	\$ 59,923	\$ 60,173	\$ 83,643	39.0 %
200 Personnel Benefits	98,453	101,059	122,448	122,448	122,489	— %
Sub-Total Salaries & Benefits	153,585	159,215	182,371	182,621	206,132	12.9 %
400 Professional Services & Charges	8,993	9,219	12,800	9,800	7,688	(21.6)%
Total Expenditures	\$ 162,578	\$ 168,434	\$ 195,171	\$ 192,421	\$ 213,820	11.1 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
182 Benefit Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 54,297	\$ 57,289	\$ 58,623	\$ 58,623	\$ 61,093	4.2 %
13 Special Pay	—	9	—	—	—	n/a
14 Retirement/Termination Cashout	835	858	1,300	1,550	22,550	n/a
Total	55,132	58,156	59,923	60,173	83,643	39.0 %
200 Benefits	20,828	20,871	22,448	22,448	22,489	0.2 %
400 Professional Services & Charges						
41 Professional Services	5,023	5,220	5,800	5,800	6,688	15.3 %
Total Expenditures	\$ 80,983	\$ 84,247	\$ 88,171	\$ 88,421	\$ 112,820	27.6 %

Insurance Premiums - 183

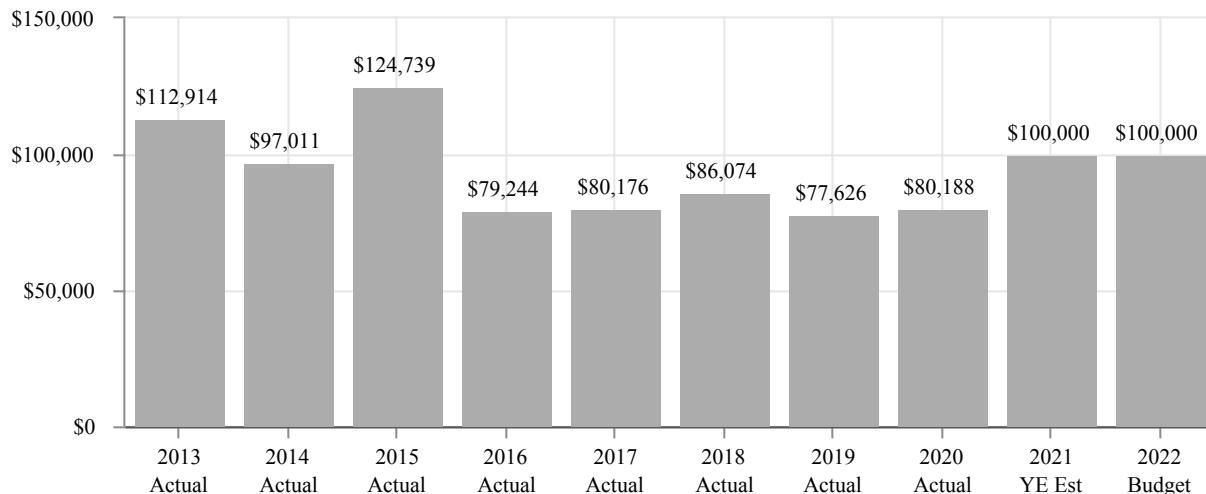
This function provides for a third-party administrator, Talx Equifax Administrative Services.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
183 Insurance Premiums						
400 Professional Services & Charges						
41 Professional Services	\$ 3,970	\$ 3,999	\$ 7,000	\$ 4,000	\$ 1,000	(75.0)%

Claims Paid - 185

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

WORKERS' UNEMPLOYMENT BENEFITS PAID



			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
185 Claims Paid	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	\$ 77,626	\$ 80,188	\$ 100,000	\$ 100,000	\$ 100,000	— %

Revenue

Revenue is generated through monthly accrual assessments for each employee.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 192,915	\$ 253,324	\$ 306,314	\$ 306,314	\$ 344,059	12.3 %
36 Miscellaneous Revenues	222,987	221,425	230,107	230,166	241,333	4.9 %
Total	<u>\$ 415,902</u>	<u>\$ 474,749</u>	<u>\$ 536,421</u>	<u>\$ 536,480</u>	<u>\$ 585,392</u>	9.1 %

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 \$15,380,915. 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

			2020			2021
	2020	2021	vs.	2022	vs.	
Description	Actual	Actual	2021	Proposed	2022	
LEOFF I Employees	\$ 2,302.50	\$ 2,302.50	\$ —	\$ 2,302.50	\$ —	
YPPA Employees	910.35	855.35	(55.00)	919.25	63.90	
All Other Employees	794.35	821.75	27.40	887.52	65.77	
YPPA Dependents	1,050.25	1,227.75	177.50	1,318.25	90.50	
All Other Dependent(s)	971.00	1,010.45	39.45	1,091.33	80.88	
Dental	98.20	93.20	(5.00)	95.53	2.33	

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

AUTHORIZED PERSONNEL

Employees Health Benefit Reserve funds 1.45 FTE's that are included in the Human Resources (160) Authorized Personnel.

BUDGET SUMMARY

				2021	2021	2022	% Chng					
				Amended	Estimated	Projected						
				Actual	Actual	Budget	YE Est					
				Budget	Year-End	Budget	to Proj					
Expenditures by Function												
171	Benefit Administration	\$	448,915	\$	232,870	\$	249,181	\$	243,381	\$	274,714	12.9 %
172	Insurance Premiums		553,215		548,898		550,000		550,000		660,000	20.0 %
173	Medical Claims Processing		689,519		675,828		685,000		685,000		695,000	1.5 %
174	Medical Claims Paid		9,798,466		10,061,208		12,220,000		12,020,000		12,040,000	0.2 %
186	MiCare Clinic Services		679,327		790,124		695,000		695,000		750,000	7.9 %
187	MiCare Clinic Administration		36,867		40,105		42,500		42,900		45,200	5.4 %
Total			12,206,309		12,349,033		14,441,681		14,236,281		14,464,914	1.6 %

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenues by Element						
33 Intergovernmental	—	3,482	—	—	—	n/a
36 Miscellaneous Revenues	13,046,976	12,990,868	14,002,167	13,996,840	15,380,915	9.9 %
Total	13,046,976	12,994,350	14,002,167	13,996,840	15,380,915	9.9 %
Fund Balance						
Beginning Balance	2,866,368	3,707,035	4,352,352	4,352,352	4,112,910	(5.5)%
Revenues less Expenditures	840,667	645,317	(439,514)	(239,441)	916,001	(482.6)%
Ending Balance	\$ 3,707,035	\$ 4,352,352	\$ 3,912,838	\$ 4,112,911	\$ 5,028,911	22.3 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 137,343	\$ 142,610	\$ 149,137	\$ 149,337	\$ 161,583	8.2 %
200 Personnel Benefits	10,398,701	10,657,700	12,823,098	12,623,098	12,752,900	1.0 %
Sub-Total Salaries & Benefits	10,536,044	10,800,310	12,972,235	12,772,435	12,914,483	1.1 %
300 Operating Supplies	908	1,248	7,000	3,400	7,500	120.6 %
400 Professional Services & Charges	1,669,357	1,547,475	1,462,446	1,460,446	1,542,931	5.6 %
Total Expenditures	\$ 12,206,309	\$ 12,349,033	\$ 14,441,681	\$ 14,236,281	\$ 14,464,914	1.6 %

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 allocation).

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
171 Benefit Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 137,104	\$ 142,351	\$ 147,337	\$ 147,337	\$ 153,483	4.2 %
13 Special Pay	—	15	—	—	—	n/a
14 Retirement/Termination Cashout	239	245	1,800	2,000	8,100	305.0 %
Total	137,343	142,611	149,137	149,337	161,583	8.2 %
200 Benefits	47,020	47,594	53,098	53,098	52,900	(0.4)%
300 Operating Supplies						
31 Office & Operating Supplies	—	—	3,000	1,000	3,000	200.0 %
35 Small Tools & Equipment	—	—	3,000	1,000	3,000	200.0 %
Total	—	—	6,000	2,000	6,000	200.0 %

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
171 Benefit Administration						
400 Professional Services & Charges						
41 Professional Services	258,393	39,374	30,646	30,646	43,931	43.3 %
42 Communications	516	—	1,000	500	1,000	100.0 %
43 Transportation & Training	—	—	2,000	1,000	2,000	100.0 %
48 Repairs & Maintenance	—	—	400	400	400	— %
49 Miscellaneous	5,642	3,292	6,900	6,400	6,900	7.8 %
Total	264,551	42,666	40,946	38,946	54,231	39.2 %
Total Expenditures	\$ 448,914	\$ 232,871	\$ 249,181	\$ 243,381	\$ 274,714	12.9 %

Insurance Premiums - 172

This function pays for Stop Loss insurance. The City's maximum exposure on large claims is \$275,000 per year per individual.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
172 Insurance Premiums						
200 Benefits	\$ 553,215	\$ 548,898	\$ 550,000	\$ 550,000	\$ 660,000	20.0 %

Medical Claims Processing - 173

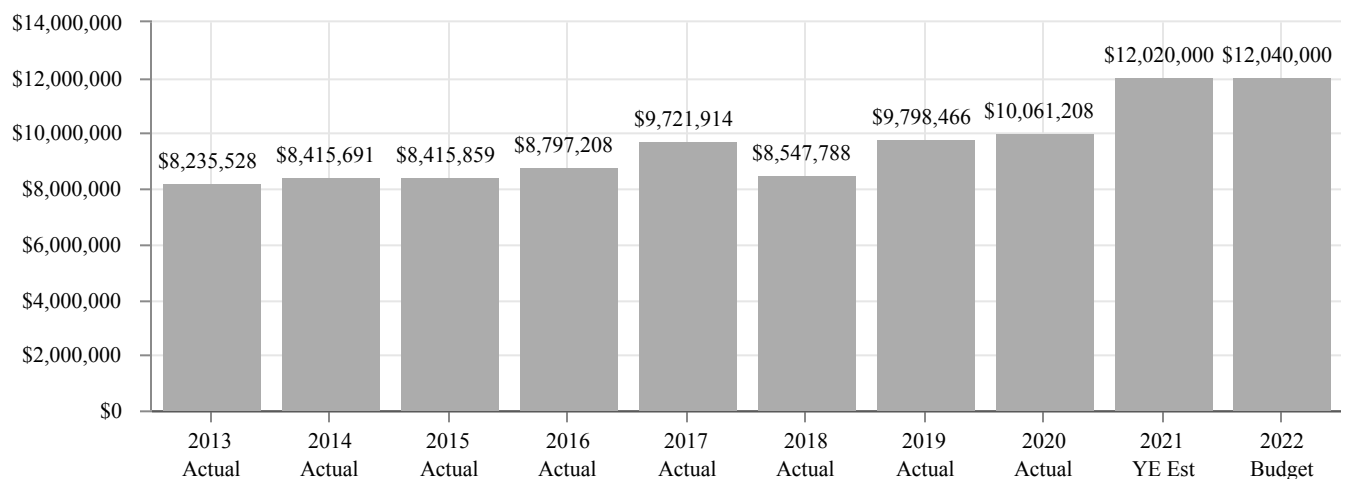
This function accounts for administrative service charges paid to Employee Benefit Management Services (EBMS), a third-party administrator (TPA) which processes the plan's claims.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
173 Medical Claims Processing						
400 Professional Services & Charges						
41 Professional Services	\$ 689,519	\$ 675,828	\$ 685,000	\$ 685,000	\$ 695,000	1.5 %

Medical Claims Paid - 174

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

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



	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
174 Medical Claims Paid						
200 Benefits	\$ 9,798,466	\$ 10,061,208	\$ 12,220,000	\$ 12,020,000	\$ 12,040,000	0.2 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
186 MiCare Clinic Services						
400 Professional Services & Charges						
41 Professional Services	\$ 679,327	\$ 790,124	\$ 695,000	\$ 695,000	\$ 750,000	7.9 %

MiCare Clinic Administration - 187

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
187 MiCare Clinic Administration						
300 Operating Supplies						
31 Office & Operating Supplies	\$ 908	\$ 1,248	\$ 1,000	\$ 1,400	\$ 1,500	7.1 %
400 Professional Services & Charges						
41 Professional Services	7,196	7,600	6,300	6,300	6,500	3.2 %
42 Communications	3,104	3,233	4,200	4,200	4,200	— %
45 Rentals & Leases	24,945	25,428	30,000	30,000	32,000	6.7 %
49 Miscellaneous	714	2,597	1,000	1,000	1,000	— %
Total	35,959	38,858	41,500	41,500	43,700	5.3 %
Total Expenditures	\$ 36,867	\$ 40,106	\$ 42,500	\$ 42,900	\$ 45,200	5.4 %

Revenue

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 2,866,368	\$ 3,707,035	\$ 4,352,352	\$ 4,352,352	\$ 4,112,910	(5.5)%
33 Intergovernmental	—	3,482	—	—	—	n/a
36 Miscellaneous Revenues	13,046,976	12,990,868	14,002,167	13,996,840	15,380,915	9.9 %
Total	\$ 15,913,344	\$ 16,701,385	\$ 18,354,519	\$ 18,349,192	\$ 19,493,825	6.2 %

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
170 Safety Committee	\$ 8,013	\$ 9,040	\$ 14,600	\$ 15,513	\$ 14,600	(5.9)%
175 Benefit Administration	219,325	182,586	219,710	219,660	229,846	4.6 %
176 Insurance Premiums	98,077	132,512	135,000	135,000	135,000	— %
177 Claims Processing	279,647	230,529	255,000	255,000	255,000	— %
178 Claims Paid	1,106,101	1,051,204	1,605,000	1,605,000	1,555,000	(3.1)%
Total	1,711,163	1,605,871	2,229,310	2,230,173	2,189,446	(1.8)%
Revenues by Element						
36 Miscellaneous Revenues	1,879,592	1,847,095	1,986,669	1,991,706	2,002,983	0.6 %
Transfers In	380,000	—	—	—	—	n/a
Total	2,259,592	1,847,095	1,986,669	1,991,706	2,002,983	0.6 %
Fund Balance						
Beginning Balance	178,508	726,937	968,162	968,162	729,695	(24.6)%
Revenues less Expenditures	548,429	241,224	(242,641)	(238,467)	(186,463)	(21.8)%
Ending Balance	\$ 726,937	\$ 968,161	\$ 725,521	\$ 729,695	\$ 543,232	(25.6)%

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 97,585	\$ 118,853	\$ 141,828	\$ 141,828	\$ 147,972	4.3 %
200 Personnel Benefits	1,242,800	1,230,552	1,707,250	1,707,250	1,658,757	(2.8)%
Sub-Total Salaries & Benefits	1,340,385	1,349,405	1,849,078	1,849,078	1,806,729	(2.3)%
300 Operating Supplies	2,918	2,402	6,800	7,713	6,800	(11.8)%
400 Professional Services & Charges	367,860	254,063	373,432	373,382	375,917	0.7 %
Total Expenditures	\$ 1,711,163	\$ 1,605,870	\$ 2,229,310	\$ 2,230,173	\$ 2,189,446	(1.8)%

EXPLANATORY NARRATIVE

Safety Committee - 170

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
170 Safety Committee						
300 Operating Supplies						
31 Office & Operating Supplies	\$ —	\$ —	\$ 2,500	\$ 3,413	\$ 2,500	(26.8)%
35 Small Tools & Equipment	946	2,271	2,500	2,500	2,500	— %
Total	946	2,271	5,000	5,913	5,000	(15.4)%
400 Professional Services & Charges						
41 Professional Services	—	—	1,500	1,500	1,500	— %
43 Transportation & Training	298	—	1,000	1,000	1,000	— %
49 Miscellaneous	6,769	6,769	7,100	7,100	7,100	— %
Total	7,067	6,769	9,600	9,600	9,600	— %
Total Expenditures	\$ 8,013	\$ 9,040	\$ 14,600	\$ 15,513	\$ 14,600	(5.9)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
175 Benefit Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 97,532	\$ 118,785	\$ 131,928	\$ 131,928	\$ 138,072	4.7 %
12 Overtime	—	44	—	—	—	n/a
13 Special Pay	2	24	300	300	300	— %
14 Retirement/Termination Cashout	51	—	9,600	9,600	9,600	— %
Total	97,585	118,853	141,828	141,828	147,972	4.3 %
200 Benefits	38,622	46,836	52,250	52,250	53,757	2.9 %
300 Operating Supplies						
31 Office & Operating Supplies	1,016	131	1,200	1,200	1,200	— %
35 Small Tools & Equipment	955	—	600	600	600	— %
Total	1,971	131	1,800	1,800	1,800	— %
400 Professional Services & Charges						
41 Professional Services	78,430	14,815	20,232	20,232	22,417	10.8 %
43 Transportation & Training	820	—	1,000	1,000	1,000	— %
48 Repairs & Maintenance	443	343	500	500	500	— %
49 Miscellaneous	1,454	1,608	2,100	2,050	2,400	17.1 %
Total	81,147	16,766	23,832	23,782	26,317	10.7 %
Total Expenditures	\$ 219,325	\$ 182,586	\$ 219,710	\$ 219,660	\$ 229,846	4.6 %

Insurance Premiums - 176

This function pays premiums for stop loss insurance.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
176 Insurance Premiums						
200 Benefits	\$ 98,077	\$ 132,512	\$ 135,000	\$ 135,000	\$ 135,000	— %

Claims Processing - 177

This function is used to pay Workers Compensation administration fees.

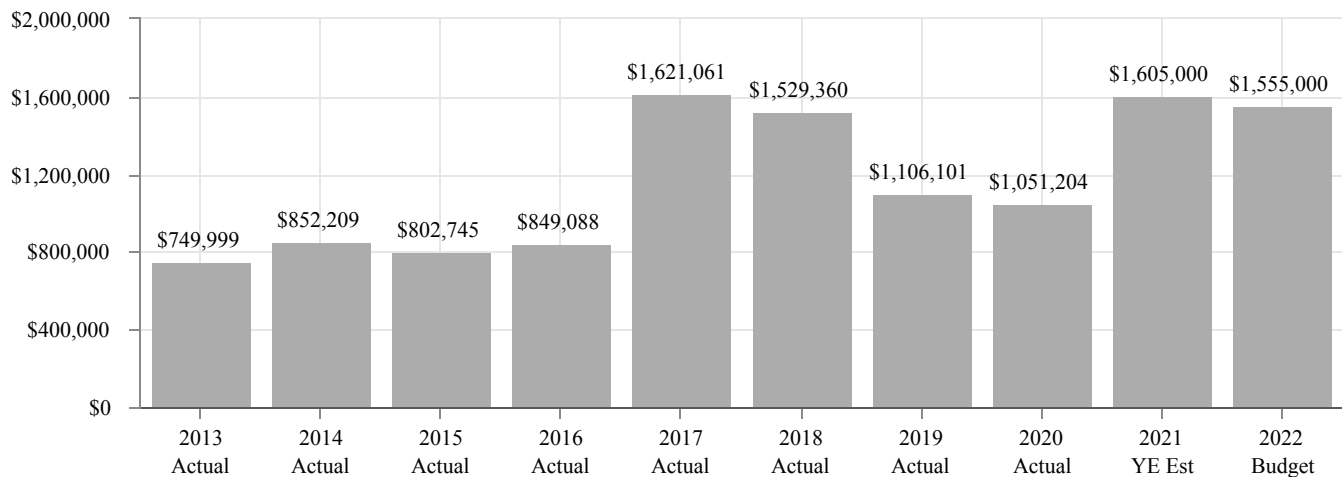
	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
177 Claims Processing						
400 Professional Services & Charges						
41 Professional Services	\$ 279,647	\$ 230,529	\$ 255,000	\$ 255,000	\$ 255,000	— %

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



	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
178 Claims Paid						
200 Benefits	\$ 1,106,101	\$ 1,051,204	\$ 1,520,000	\$ 1,520,000	\$ 1,470,000	(3.3)%
400 Professional Services & Charges						
49 Miscellaneous	—	—	85,000	85,000	85,000	— %
Total Expenditures	<u>\$ 1,106,101</u>	<u>\$ 1,051,204</u>	<u>\$ 1,605,000</u>	<u>\$ 1,605,000</u>	<u>\$ 1,555,000</u>	(3.1)%

Revenue

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

Revenue	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 178,508	\$ 726,937	\$ 968,162	\$ 968,162	\$ 729,695	(24.6)%
36 Miscellaneous Revenues	1,879,592	1,847,095	1,986,669	1,991,706	2,002,983	0.6 %
Transfers In	380,000	—	—	—	—	n/a
Total	<u>\$ 2,438,100</u>	<u>\$ 2,574,032</u>	<u>\$ 2,954,831</u>	<u>\$ 2,959,868</u>	<u>\$ 2,732,678</u>	(7.7)%

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
168 Wellness Program	\$ 27,224	\$ 10,360	\$ 32,600	\$ 32,600	\$ 32,600	— %
169 Employee Assistance Program	29,971	27,838	34,300	34,300	34,300	— %
Total	57,195	38,198	66,900	66,900	66,900	— %
Revenues by Element						
33 Intergovernmental	—	512	—	—	—	n/a
36 Miscellaneous Revenues	75,150	100,000	75,000	75,000	75,000	— %
Total	75,150	100,512	75,000	75,000	75,000	— %
Fund Balance						
Beginning Balance	29,121	47,077	109,390	109,390	117,490	7.4 %
Revenues less Expenditures	17,955	62,314	8,100	8,100	8,100	— %
Ending Balance	\$ 47,076	\$ 109,391	\$ 117,490	\$ 117,490	\$ 125,590	6.9 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ 7,871	\$ 6,618	\$ 6,900	\$ 6,900	\$ 6,900	— %
400 Professional Services & Charges	49,323	31,580	60,000	60,000	60,000	— %
Total Expenditures	\$ 57,194	\$ 38,198	\$ 66,900	\$ 66,900	\$ 66,900	— %

EXPLANATORY NARRATIVE

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

Wellness Program - 168

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

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
168 Wellness Program	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Operating Supplies	\$ 5,265	\$ 1,333	\$ 3,000	\$ 3,000	\$ 3,000	— %
35 Small Tools & Equipment	2,606	5,285	3,000	3,000	3,000	— %
Total	7,871	6,618	6,000	6,000	6,000	— %
400 Professional Services & Charges						
41 Professional Services	216	—	4,500	4,500	4,500	— %
42 Communications	—	—	100	100	100	— %
43 Transportation & Training	1,223	—	1,500	1,500	1,500	— %
48 Repairs & Maintenance	14,822	1,217	15,000	15,000	15,000	— %
49 Miscellaneous	3,091	2,525	5,500	5,500	5,500	— %
Total	19,352	3,742	26,600	26,600	26,600	— %
Total Expenditures	\$ 27,223	\$ 10,360	\$ 32,600	\$ 32,600	\$ 32,600	— %

Employee Assistance Program - 169

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

Account 41 Professional Services - Funds are budgeted in this line item for professional services for the provider of EAP assistance, required drug and alcohol testing and related training.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
169 Employee Assistance Program	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Operating Supplies	\$ —	\$ —	\$ 900	\$ 900	\$ 900	— %
400 Professional Services & Charges						
41 Professional Services	29,971	27,838	32,000	32,000	32,000	— %
49 Miscellaneous	—	—	1,400	1,400	1,400	— %
Total	29,971	27,838	33,400	33,400	33,400	— %
Total Expenditures	\$ 29,971	\$ 27,838	\$ 34,300	\$ 34,300	\$ 34,300	— %

Revenue

Revenues are insurance premium savings from position vacancies.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 29,121	\$ 47,077	\$ 109,390	\$ 109,390	\$ 117,490	7.4 %
33 Intergovernmental	—	512	—	—	—	n/a
36 Miscellaneous Revenues	75,150	100,000	75,000	75,000	75,000	— %
Total	\$ 104,271	\$ 147,589	\$ 184,390	\$ 184,390	\$ 192,490	4.4 %



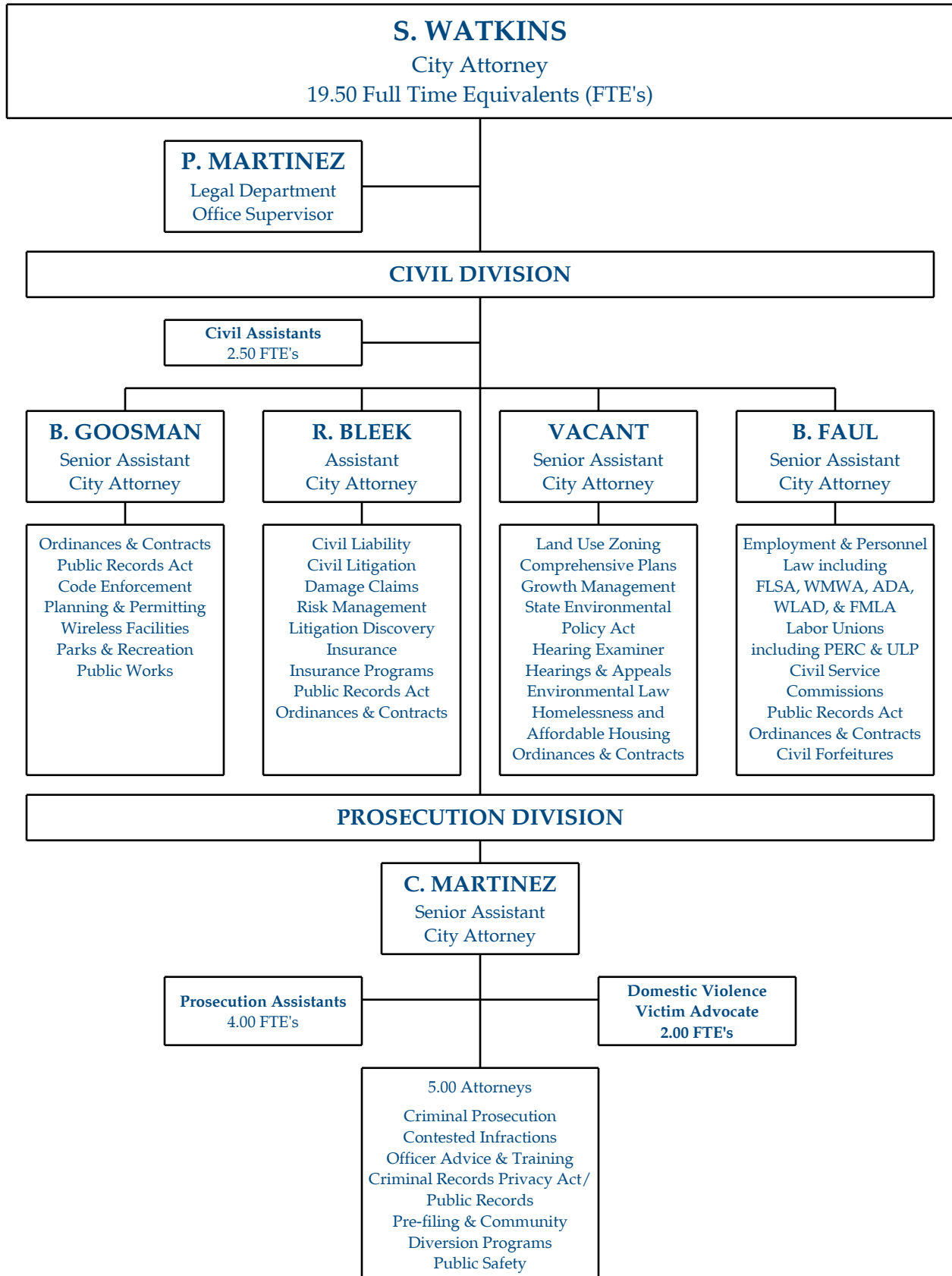
LEGAL

<u>Title</u>	<u>Function*/Fund</u>
Legal	170*

* General Fund Department

LEGAL

Organizational Chart as of January 1, 2022



LEGAL - 170

GENERAL FUND

City Attorney

Sarah Watkins

DEFINITION

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

ACCOMPLISHMENTS**Public Safety**

- Collaborated with Yakima Police Department and community stakeholders to create the Domestic Violence Coalition
- Provided Community Diversion Program opportunities through COVID
- Continued to provide prosecution services, file charges and work cases through Yakima Municipal Court during COVID
- Worked closely with YPD and YFD on how the City can address issues arising from recent police reform legislation.

Strengthening Partnerships

- Brooke Wright, prosecuting attorney, provided the Criminal Law Update seminar at the Washington State Association of Municipal Attorneys conference in Spring and presented on the topic of Points and Priors for Municipal Prosecutors at the Washington State Association of Municipal Attorneys conference in Fall (both were held virtually).
- Provided consistent and timely legal advice to City departments through COVID

GOALS**Public Safety**

- Increase the number of people that choose the Community Diversion Program
- Provide enhanced services to victims of domestic violence with the addition of the DV Advocate position funded through ARPA

Strengthening Partnerships

- Implement internal peer-to-peer training in the civil division to cross-train attorneys on various areas of law
- Continue the City's leadership at the Washington State Association of Municipal Attorneys by providing training to other municipal attorneys at the annual conferences

Function(s): 152, 153 & 154.

PERFORMANCE STATISTICS

Legal	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Traffic & Criminal Case Arraignments in Municipal Court	2,311	2,330	2,600	2,600
Trials, Motions and Other Hearings	3,749	2,393	4,776	4,000
Municipal Court Citations Filed	2,624	3,060	3,200	3,200
Cases Actually Tried	5	4	6	9

PERFORMANCE STATISTICS

Legal	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Cases Set for Trial	1,616	894	1,500	1,600
Legislation Prepared	183	185	190	195
Legal Opinions Prepared	323	328	333	338
Pending Civil Suits Filed By, or Against, the City	9	15	18	22
Damage Claims Handled	108	65	46	61

AUTHORIZED PERSONNEL

Class		2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
Code	Position Title				
1120	City Attorney	1.00	1.00	1.00	1.00
1321	Senior Assistant City Attorney II ¹	3.00	3.00	3.00	3.00
1322	Senior Assistant City Attorney I ¹	3.00	3.00	3.00	3.00
1323	Assistant City Attorney II ¹	2.00	3.00	3.00	4.00
1324	Assistant City Attorney I ¹	2.00	1.00	1.00	—
10510	Legal Assistant III ²	3.00	3.00	3.00	4.00
10511	Legal Assistant II ²	2.50	2.50	2.50	1.50
10512	Legal Assistant I	1.00	1.00	1.00	1.00
10525	Victim Advocacy Coordinator ³	1.00	1.00	1.00	2.00
11810	Legal Department Office Supervisor	1.00	1.00	1.00	1.00
Total Personnel ⁴		19.50	19.50	19.50	20.50

BUDGET SUMMARY

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimated Year-End	2022 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
152 Prosecution - Criminal	\$ 1,221,469	\$ 1,221,794	\$ 1,490,860	\$ 1,434,512	\$ 1,469,906	2.5 %
153 Legal Counsel - Civil	471,730	465,698	507,968	479,952	674,259	40.5 %
154 Community Diversion	48,557	32,800	58,300	53,900	48,700	(9.6)%
Total	<u>\$ 1,741,756</u>	<u>\$ 1,720,292</u>	<u>\$ 2,057,128</u>	<u>\$ 1,968,364</u>	<u>\$ 2,192,865</u>	11.4 %

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

² A Legal Assistant II was replaced with a Legal Assistant III in a mid-year reorganization.

³ A second Victim Advocacy Coordinator was added in 2022 to share the high Domestic Violence Advocacy workload. The Prosecution Division handles 860 intimate partner domestic violence cases a year and the caseload has proven to be a challenge for one Victim Advocacy Coordinator.

⁴ An equivalent of 5.90 FTE's are funded by Risk Management (515) and 1.0 FTE by the ARPA Fiscal Recovery Fund (180).

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages	\$ 1,197,342	\$ 1,331,707	\$ 1,438,451	\$ 1,359,924	\$ 1,511,932	11.2 %
200 Personnel Benefits	408,318	434,137	455,809	455,809	498,206	9.3 %
Sub-Total Salaries & Benefits	1,605,660	1,765,844	1,894,260	1,815,733	2,010,138	10.7 %
300 Operating Supplies	11,751	10,837	14,000	14,000	14,000	— %
400 Professional Services & Charges	124,345	(56,388)	148,867	138,631	168,727	21.7 %
Total Expenditures	<u>\$ 1,741,756</u>	<u>\$ 1,720,293</u>	<u>\$ 2,057,127</u>	<u>\$ 1,968,364</u>	<u>\$ 2,192,865</u>	11.4 %

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 2 Assistant City Attorneys and 1.5 Legal Assistants positions in the Prosecution Division, along with services such as hiring contract and/or conflict prosecutors as the need arises. The City of Yakima Municipal Code mandates these activities.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
152 Criminal Justice Sales Tax .3%	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 162,869	\$ 174,217	\$ 189,281	\$ 169,281	\$ 291,806	72.4 %
200 Benefits	57,457	57,297	60,715	60,715	127,417	109.9 %
300 Operating Supplies						
31 Office & Operating Supplies	424	812	500	500	500	— %
35 Small Tools & Equipment	1,427	784	1,500	1,500	1,500	— %
Total	1,851	1,596	2,000	2,000	2,000	— %
400 Professional Services & Charges						
41 Professional Services	—	—	1,000	1,000	16,460	n/a
43 Transportation & Training	1,133	—	700	—	700	n/a
49 Miscellaneous	955	1,027	1,100	1,164	1,100	(5.5)%
Total	2,088	1,027	2,800	2,164	18,260	743.8 %
Total Expenditures	<u>\$ 224,265</u>	<u>\$ 234,137</u>	<u>\$ 254,796</u>	<u>\$ 234,160</u>	<u>\$ 439,483</u>	87.7 %

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. A second Victim Advocacy Coordinator will be added in 2022 to share the high Domestic Violence Advocacy workload. The Prosecution Division handles 850 intimate partner domestic violence cases a year and the caseload has proven to be a challenge for one Victim Advocacy Coordinator. The Coordinated Community Response Stakeholders are working to improve the overall Yakima response to domestic violence and a robust system based advocate program is an essential part of the response.

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
152 Prosecution - Criminal	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 671,910	\$ 786,265	\$ 864,775	\$ 815,094	\$ 716,605	(12.1)%
12 Overtime	158	121	—	17	—	(100.0)%
13 Special Pay	1,794	7,855	8,995	8,995	6,696	(25.6)%
14 Retirement/Termination Cashout	10,519	14,661	7,000	24,953	10,000	(59.9)%
Total	684,381	808,902	880,770	849,059	733,301	(13.6)%
200 Benefits	247,843	275,762	289,852	289,852	231,680	(20.1)%
300 Operating Supplies						
31 Office & Operating Supplies	2,299	2,061	3,300	3,300	3,300	— %
35 Small Tools & Equipment	4,258	5,510	3,500	3,500	3,500	— %
Total	6,557	7,571	6,800	6,800	6,800	— %
400 Professional Services & Charges						
41 Professional Services	25,640	(129,383)	26,500	26,500	26,500	— %
42 Communications	8,339	7,145	7,842	6,842	7,842	14.6 %
43 Transportation & Training	3,124	—	5,300	2,300	5,300	130.4 %
48 Repairs & Maintenance	2,679	1,441	2,500	2,500	2,500	— %
49 Miscellaneous	18,643	16,219	16,500	16,500	16,500	— %
Total	58,425	(104,578)	58,642	54,642	58,642	7.3 %
Total Expenditures	\$ 997,206	\$ 987,657	\$ 1,236,064	\$ 1,200,353	\$ 1,030,423	(14.2)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
153 Legal Counsel - Civil						
100 Salaries & Wages						
11 Salaries & Wages	\$ 341,764	\$ 337,598	\$ 362,209	\$ 336,185	\$ 481,585	43.2 %
12 Overtime	—	7	—	—	—	n/a
13 Special Pay	1,902	2,027	2,392	1,600	1,440	(10.0)%
14 Retirement/Termination Cashout	6,426	8,956	3,800	3,800	3,800	— %
Total	350,092	348,588	368,401	341,585	486,825	42.5 %
200 Benefits	103,019	101,078	105,242	105,242	139,109	32.2 %
300 Operating Supplies						
31 Office & Operating Supplies	1,908	1,264	3,500	3,500	3,500	— %
35 Small Tools & Equipment	788	191	1,000	1,000	1,000	— %
Total	2,696	1,455	4,500	4,500	4,500	— %
400 Professional Services & Charges						
41 Professional Services	—	—	11,200	11,200	25,200	125.0 %
42 Communications	1,710	1,723	2,525	2,525	2,525	— %
43 Transportation & Training	25	—	700	—	700	n/a
48 Repairs & Maintenance	2,241	1,127	1,500	1,500	1,500	— %
49 Miscellaneous	11,947	11,728	13,900	13,400	13,900	3.7 %
Total	15,923	14,578	29,825	28,625	43,825	53.1 %
Total Expenditures	\$ 471,730	\$ 465,699	\$ 507,968	\$ 479,952	\$ 674,259	40.5 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
154 Community Diversion	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Operating Supplies	\$ 647	\$ 215	\$ 700	\$ 700	\$ 700	— %
400 Professional Services & Charges						
41 Professional Services	40,410	24,336	48,000	48,000	48,000	— %
45 Rentals & Leases	7,500	8,250	9,600	5,200	—	(100.0)%
Total	47,910	32,586	57,600	53,200	48,000	(9.8)%
Total Expenditures	\$ 48,557	\$ 32,801	\$ 58,300	\$ 53,900	\$ 48,700	(9.6)%

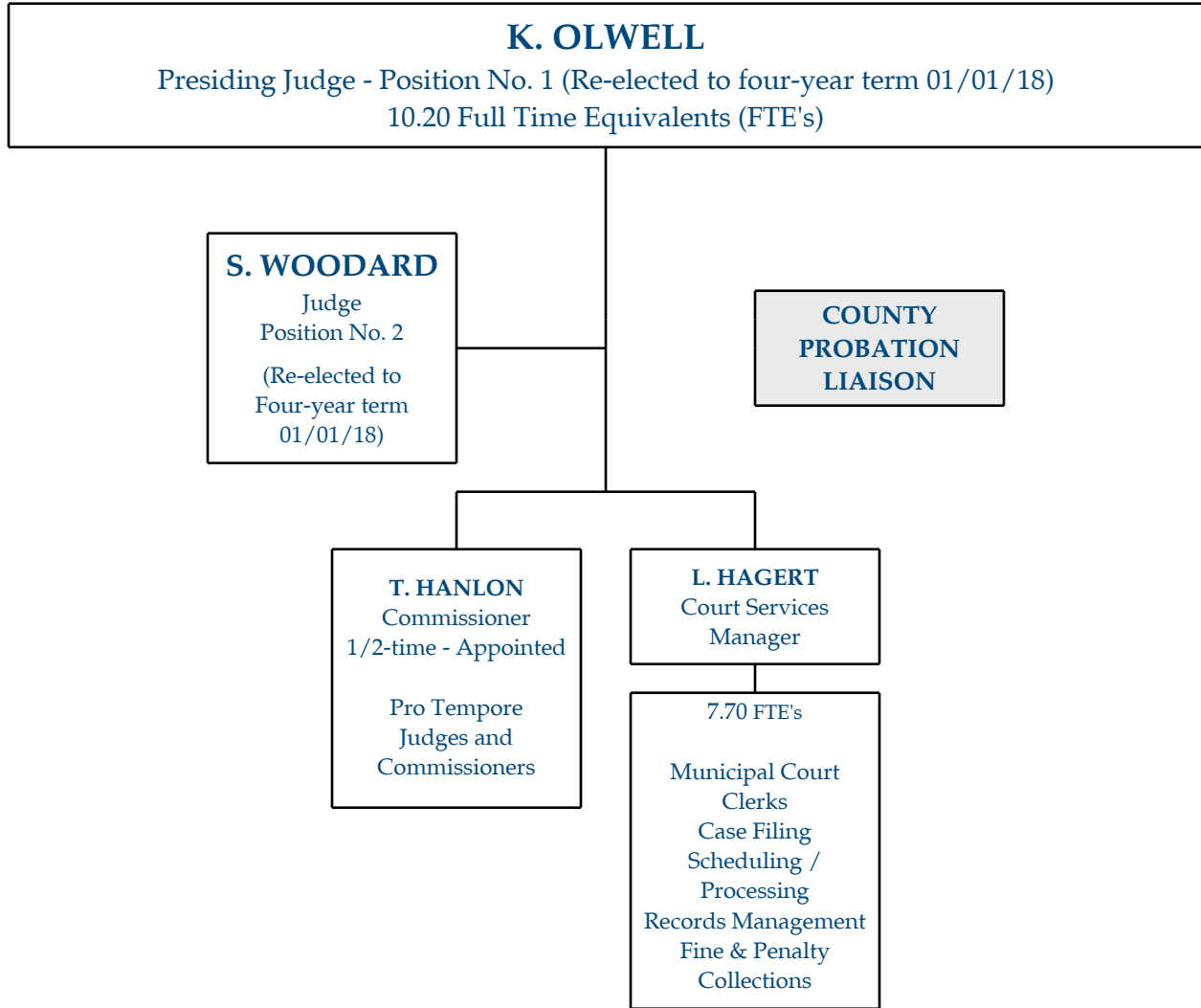
MUNICIPAL COURT

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

* General Fund Department

MUNICIPAL COURT

Organizational Chart as of January 1, 2022



MUNICIPAL COURT - 180**GENERAL FUND**

Judge
Judge
Court Commissioner
Court Services Manager

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

DEFINITION

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

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

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

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

ACCOMPLISHMENTS**Public Safety**

- The Municipal Court continued to provide effective, efficient and fair access to justice to those that we serve.

GOALS**Public Safety**

- During this last couple of years navigating the COVID19 virus, the court has and continues to review its business practices and enhance and install technology to streamline processes and procedures to allow more remote access for court's users. As the court begins 2022, it will continue to review and implement processes to better serve all Yakima Municipal Court users.

Function(s): 155.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Infractions (Non-Criminal)				
Filings and Hearings				
Infractions Filed	10,854	7,280	8,112	8,112
Violations Charged	16,576	11,195	12,175	12,175
Mitigation Hearings	686	338	549	549
Contested Hearings	262	124	195	195
Show Cause Hearings	82	33	91	91
Other Hearings on Record and Deferred Findings	213	1,251	891	891
Total Filings and Hearings	28,673	20,221	22,013	22,013

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Dispositions				
Infractions Paid	2,603	1,541	2,181	2,181
Failure to Respond	185	109	129	129
Committed	3,583	2,460	2,720	2,720
Not Committed	148	74	85	85
Dismissed	1,657	986	564	564
Amended	49	29	38	38
Total Disposed	8,225	5,199	5,717	5,717
Criminal Traffic / Non-Traffic				
Filings				
Citations Filed	2,624	3,060	3,009	3,009
Violations Charged	3,524	4,042	3,171	3,171
Trial Settings				
Jury Trials	1,613	894	1,340	1,340
Proceedings				
Arraignments	2,311	1,330	2,919	2,919
Jury Trials	5	4	8	8
Other Hearings	3,744	1,994	3,345	3,345
Dispositions				
Guilty	2,359	1,431	2,357	2,357
Not Guilty	2	—	2	2
Dismissed	1,201	1,013	1,764	1,764
Amended	182	119	279	279
Deferred/Driver/other	499	395	653	653
Prosecution Resumed	134	45	70	70
Appeals to Superior Court	3	1	1	1

AUTHORIZED PERSONNEL

Class		2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
Code	Position Title				
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	1.00	1.00
1425	Municipal Court Assistant	0.70	0.70	0.70	0.70
Total Personnel		12.20	12.20	11.20	11.20

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

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
155 Administration	\$ 1,632,967	\$ 1,642,758	\$ 1,763,503	\$ 1,762,323	\$ 1,824,344	3.5 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 953,700	\$ 960,821	\$ 1,050,236	\$ 1,035,456	\$ 1,064,926	2.8 %
200 Personnel Benefits	351,200	345,210	368,491	368,491	364,182	(1.2)%
Sub-Total Salaries & Benefits	1,304,900	1,306,031	1,418,727	1,403,947	1,429,108	1.8 %
300 Operating Supplies	8,351	31,755	10,500	8,000	10,500	31.3 %
400 Professional Services & Charges	319,716	304,972	334,277	350,377	384,737	9.8 %
Total Expenditures	<u>\$ 1,632,967</u>	<u>\$ 1,642,758</u>	<u>\$ 1,763,504</u>	<u>\$ 1,762,324</u>	<u>\$ 1,824,345</u>	3.5 %

EXPLANATORY NARRATIVE

Criminal Justice Sales Tax .3% - 155

A portion of the three-tenth percent Criminal Justice Sales Tax that was approved by the voters in 2004 funds this function, which funds two Municipal Court Judicial Specialist positions and a ½ time Court Commissioner.

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
155 Criminal Justice Sales Tax .3%						
100 Salaries & Wages						
11 Salaries & Wages	\$ 150,869	\$ 130,028	\$ 182,731	\$ 182,731	\$ 191,165	4.6 %
12 Overtime	2,982	609	5,500	4,500	5,500	22.2 %
13 Special Pay	960	—	—	720	1,440	100.0 %
14 Retirement/Termination Cashout	—	2,595	2,500	2,500	2,500	— %
Total	154,811	133,232	190,731	190,451	200,605	5.3 %
200 Benefits	79,920	71,024	88,254	88,254	84,473	(4.3)%
300 Operating Supplies						
35 Small Tools & Equip	—	1,391	—	900	—	(100.0)%
400 Professional Services & Charges						
41 Professional Services	129,842	138,605	144,187	143,287	159,647	11.4 %
Total Expenditures	<u>\$ 364,573</u>	<u>\$ 344,252</u>	<u>\$ 423,172</u>	<u>\$ 422,892</u>	<u>\$ 444,725</u>	5.2 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
155 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 765,002	\$ 790,882	\$ 822,685	\$ 816,685	\$ 830,381	1.7 %
12 Overtime	6,220	5,555	12,000	4,000	12,000	200.0 %
13 Special Pay	4,320	4,080	4,820	4,320	1,940	(55.1)%
14 Retirement/Termination Cashout	23,348	27,072	20,000	20,000	20,000	— %
Total	798,890	827,589	859,505	845,005	864,321	2.3 %
200 Benefits	271,281	274,186	280,236	280,236	279,709	(0.2)%
300 Operating Supplies						
31 Office & Operating Supplies	8,351	8,774	9,000	5,600	9,000	60.7 %
35 Small Tools & Equipment	—	21,590	1,500	1,500	1,500	— %
Total	8,351	30,364	10,500	7,100	10,500	47.9 %
400 Professional Services & Charges						
41 Professional Services	144,562	124,027	135,000	154,700	170,000	9.9 %
42 Communications	5,980	8,361	8,490	8,490	8,490	— %
43 Transportation & Training	1,110	—	1,800	—	1,800	n/a
48 Repairs & Maintenance	1,485	8,235	1,500	2,500	1,500	(40.0)%
49 Miscellaneous	36,736	25,744	43,300	41,400	43,300	4.6 %
Total	189,873	166,367	190,090	207,090	225,090	8.7 %
Total Expenditures	\$ 1,268,395	\$ 1,298,506	\$ 1,340,331	\$ 1,339,431	\$ 1,379,620	3.0 %

Dedicated Revenue

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
33 Intergovernmental	\$ 43,982	\$ 43,072	\$ 60,000	\$ 60,000	\$ 60,000	— %

FINANCE

<u>Title</u>	<u>Function*/Fund</u>
Financial Services	612*
Purchasing	670*
Utility Customer Services	581
Parking	653*
Police Pension	681*
Firemen's Relief and Pension	612/682*
Contingency	600*
Interfund Distribution	600*
City Service Allocation	600*
Public Facilities District - Convention Center	172
Public Facilities District - Capitol Theatre	174
ARPA Fiscal Recovery Fund	180
Risk Management Reserve	515
Capital Improvement Cumulative Reserve	392
Cemetery Trust	710
YakCorps Agency	632
Custodial Fund	633

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

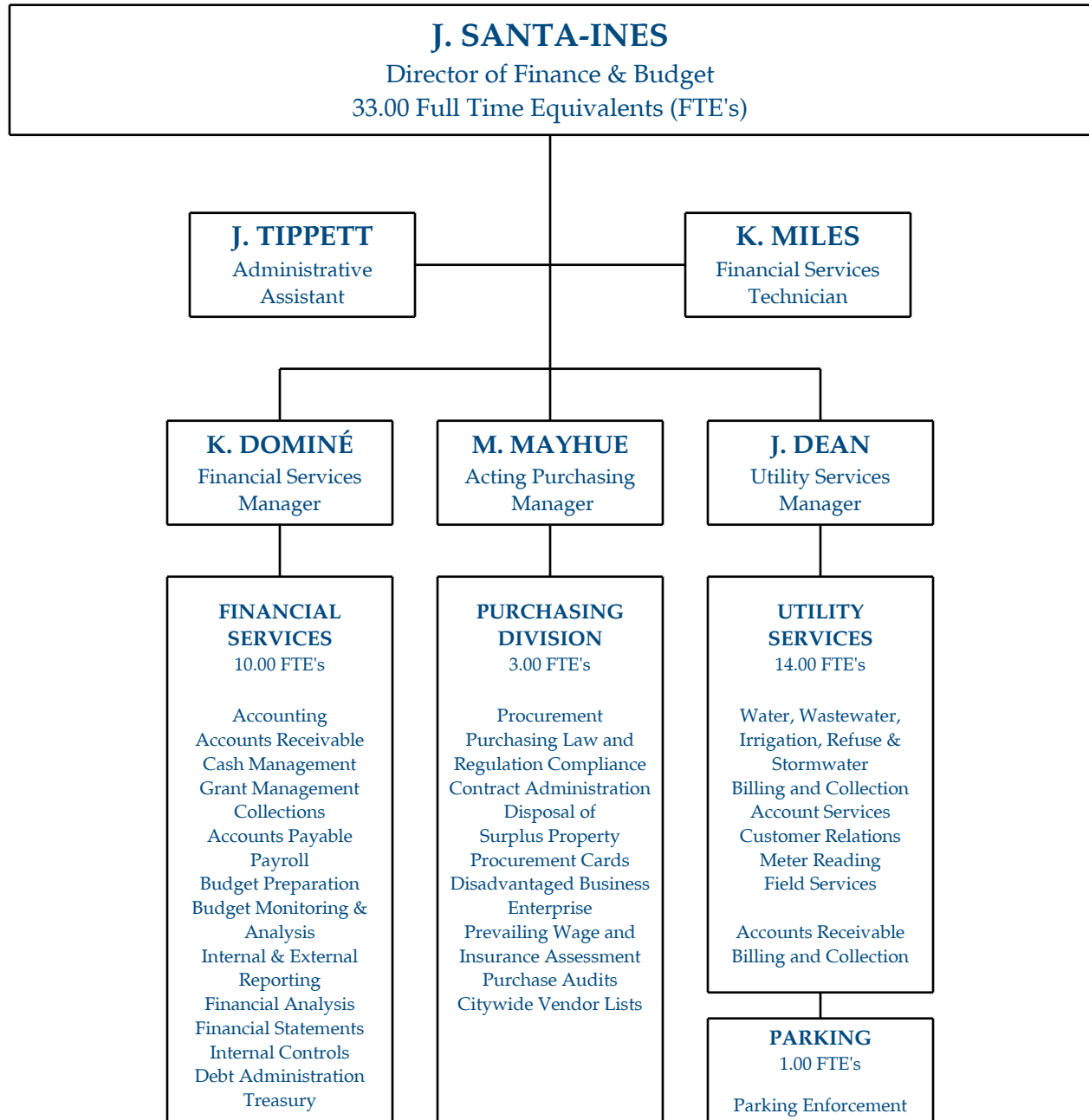
INTERGOVERNMENTAL

Intergovernmental	590*
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* General Fund Department

FINANCE

Organizational Chart as of January 1, 2022



FINANCIAL SERVICES - 612**GENERAL FUND**

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
Kimberly Dominé

DEFINITION

Financial Services maintains citywide 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.

ACCOMPLISHMENTS**Fiscal Sustainability**

- Received the 2020 distinguished budget award from GFOA.
- Completed the 2020 Financial Statement Audit.
- Produce a balanced 2022 Budget.
- Enhanced the 2022 Capital Budget to include all departments/divisions in the City.
- Established a separate fund to improve accounting of Clean City programs.
- Amended the Equipment Rental Municipal code to update the amounts necessary to fund future equipment replacement needs of all city vehicles.

GOALS**Fiscal Sustainability**

- Implement the new GASB 87 Lease Accounting Update, March 2022.
- Obtain an Unqualified (Clean) audit of its 2021 financial statements.
- Apply for and transition the City to a biennial budget process beginning with its 2023-2024 budget.

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

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Accounting Functions				
Invoices processed	22,263	19,920	20,406	22,000
Payroll warrants issued and direct deposits made	9,669	9,175	9,298	9,700
Treasury Functions				
Investment income ¹	\$1.4	\$1.2	\$894,470	\$903,000
Average total portfolio managed ¹	\$77.0	\$83.0	\$94.1	\$103.5

AUTHORIZED PERSONNEL

Class		2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
Code	Position Title				
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	2.00	2.00	2.00
10301	Payroll Administrator	1.00	1.00	1.00	1.00
10302	Accountant II	2.00	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	1.00	1.00	2.00	2.00
10520	Administrative Assistant to Finance	1.00	1.00	1.00	1.00
Total Personnel ⁴		15.00	13.00	14.00	14.00

BUDGET SUMMARY

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimated Year-End	2022 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
612 Financial Services	\$ 1,660,372	\$ 1,278,140	\$ 2,515,279	\$ 2,515,279	\$ 2,753,052	9.5 %

EXPENDITURE SUMMARY BY TYPE

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimated Year-End	2022 Projected Budget	% Chng YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 964,606	\$ 1,096,141	\$ 1,110,887	\$ 1,080,887	\$ 1,150,303	6.4 %
200 Personnel Benefits	362,034	389,070	390,619	383,119	390,846	2.0 %
Sub-Total Salaries & Benefits	1,326,640	1,485,211	1,501,506	1,464,006	1,541,149	5.3 %

¹ Dollars in millions

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

³ A second Accountant I was added in a mid-year reorganization in 2020.

⁴ An equivalent of .80 FTE's are funded by Utility Services (581), and Purchasing (670).

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
Expenditures by Object	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies	16,873	10,357	19,944	20,444	18,000	(12.0)%
400 Professional Services & Charges	316,860	(217,428)	993,828	1,030,828	1,193,902	15.8 %
Total Expenditures	<u>\$ 1,660,373</u>	<u>\$ 1,278,140</u>	<u>\$ 2,515,278</u>	<u>\$ 2,515,278</u>	<u>\$ 2,753,051</u>	9.5 %

EXPLANATORY NARRATIVE

Financial Services - 612

The Financial Services Division supports all City departments.

Account 41 Professional Services - This provides for fiduciary (banking and trust) services and outside professionals, such as armored car depository services and annual software maintenance. 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. 2020 shows a negative due to a year-end adjusting entry that was required for the City Service charges needing to be reported as a reduction in expenditure. In 2021 this entry will not be made into the individual divisions, rather it will be made into the interfund distribution account.

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, and other miscellaneous items.

	2019	2020	2021	2021	2022	% Chng
612 Financial Services	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 951,647	\$ 1,048,809	\$ 1,087,608	\$ 1,026,608	\$ 1,122,918	9.4 %
12 Overtime	415	—	4,000	1,000	4,000	300.0 %
13 Special Pay	3,870	4,619	11,279	9,279	15,385	65.8 %
14 Retirement/Termination Cashout	8,673	42,712	8,000	44,000	8,000	(81.8)%
Total	<u>964,605</u>	<u>1,096,140</u>	<u>1,110,887</u>	<u>1,080,887</u>	<u>1,150,303</u>	6.4 %
200 Benefits	362,034	389,070	390,619	383,119	390,846	2.0 %
300 Operating Supplies						
31 Office & Operating Supplies	12,895	8,376	13,800	13,800	13,800	— %
35 Small Tools & Equipment	3,978	1,982	6,144	6,644	4,200	(36.8)%
Total	<u>16,873</u>	<u>10,358</u>	<u>19,944</u>	<u>20,444</u>	<u>18,000</u>	(12.0)%
400 Professional Services & Charges						
41 Professional Services	286,432	(237,401)	957,328	992,328	1,148,202	15.7 %
42 Communications	10,873	9,731	10,500	10,500	10,700	1.9 %
43 Transportation & Training	4,459	767	8,000	6,000	10,000	66.7 %
49 Miscellaneous	15,096	9,476	18,000	22,000	25,000	13.6 %
Total	<u>316,860</u>	<u>(217,427)</u>	<u>993,828</u>	<u>1,030,828</u>	<u>1,193,902</u>	15.8 %
Total Expenditures	<u>\$ 1,660,372</u>	<u>\$ 1,278,141</u>	<u>\$ 2,515,278</u>	<u>\$ 2,515,278</u>	<u>\$ 2,753,051</u>	9.5 %

PURCHASING - 670**GENERAL FUND**

**Finance & Budget Director
City Procurement Manager**

**Jennifer Ferrer-Santa Ines
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:

- a. The timely and cost-effective procurement of goods and services
- b. Compliance with relevant laws and regulations in support of City services.
- c. Opportunities to leverage purchasing power by utilizing Intergovernmental Purchasing Agreements as enabled under Chapter 39.34 RCW.
- d. 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. Public Trust and Accountability is one of the City's Strategic Priorities that we connect with on a daily basis.

ACCOMPLISHMENTS**Fiscal Sustainability**

- Providing support to all City divisions, including Public Safety, assisting them with meeting their procurement goals and completing projects.
- Implementation of new citywide Contractor insurance tracking system – Trustlayer.
- Updated unit-priced (on-call) contracting procedures designed to meet legislative update requirements.
- All Buyers have received certification through Universal Public Procurement Certification Council (UPPCC).

GOALS**Fiscal Sustainability**

- Complete Cayenta upgrade for Procurement Module February 2022.
- Provide updated Procurement and Public Works Contracting training through CYU.
- P-card training videos and training plan to implement LEAN process improvement Kaizen objectives.

Strengthening Partnerships

- Vendor outreach videos in English and Spanish posted to Purchasing webpage.
- Vendor open house – expanded vendor outreach (*has been postponed due to COVID restrictions*).

Function(s): 672.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
City				
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	89	78	79	80
Formal Sealed Bids Processed (over \$50,000)	25	32	35	35
Number of Ongoing Contracts	74	70	73	75
Written & Informal Quotes Processed (\$10,000 - \$50,000)	37	53	39	43
Number of Units Surplus Disposed of / Gross Revenues	726 \$204,188	202 \$121,152	200 \$283,000	250 \$353,750
Dollar Value of Purchase Orders Processed ¹	\$10,575,197	\$14,121,546	\$ 20,675,500	\$ 22,743,000
Dollar Value of Tenure Contracts Administered	\$6,300,506	\$6,182,461	\$7,334,797	\$7,835,000
Total Dollar Value of Contractual Responsibility ²	\$11,841,278	\$ 12,899,300	\$20,265,060	\$ 21,940,740
County ³		Jan - Jun	N/A	N/A
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts, sole source procurements)	39	15	—	—
Formal Sealed Bids Processed (over \$50,000)	9	2	—	—
Number of Ongoing Contracts	42	38	—	—
Written & Informal Quotes Processed (\$10,000 - \$50,000)	5	—	—	—
Dollar Value of Purchase Orders Processed	\$7,026,483	\$3,583,500	—	—
Number/Dollar Value of Tenure Contracts Administered	\$27,353,095	\$24,640,236	—	—
Total Dollar Value of Contractual Responsibility	\$34,379,578	\$28,223,736	—	—
Joint (both City and County) ³		Jan - Jun	City Only	City Only
Formal Sealed Bids Processed (over \$25,000)	5	1	—	—
Number of Ongoing Contracts	17	18	13	13
Dollar Value of Tenure Contracts Administered	\$4,504,443	\$4,609,697	\$2,426,501	\$2,426,501
Total City/County Contractual Responsibility	\$46,220,856	\$44,295,422	\$ 22,691,561	\$ 24,367,241

AUTHORIZED PERSONNEL

Class		2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
Code	Position Title				
1232	City Purchasing Manager	1.00	1.00	1.00	1.00
2231	Buyer I ⁴	—	—	1.00	—
2233	Purchasing Assistant	1.00	1.00	1.00	1.00
2234	Buyer II ^{2,5}	3.00	3.00	1.00	2.00
11805	Senior Buyer ³	1.00	1.00	—	—
Total Personnel ⁶		6.00	6.00	4.00	4.00

¹ PO's processed by Purchasing Assistant included

² PO's processed by Purchasing Assistant not included

³ 2020 estimated for County inclusive of January through June only.

⁴ Buyer I's may become Buyer II's by obtaining a certification.

⁵ One Buyer II and one Senior Buyer position were deleted in 2021 as the City no longer oversees County purchasing.

⁶ Purchasing funds .15 FTE in Finance (612) and .50 FTE is funded by Risk Management (515).

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
672 Purchasing	\$ 688,158	\$ 237,338	\$ 447,309	\$ 447,309	\$ 449,893	0.6 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 498,761	\$ 328,250	\$ 306,860	\$ 305,968	\$ 317,035	3.6 %
200 Personnel Benefits	173,205	139,037	116,074	116,191	108,483	(6.6)%
Sub-Total Salaries & Benefits	671,966	467,287	422,934	422,159	425,518	0.8 %
300 Operating Supplies	9,122	2,741	6,650	6,650	6,650	— %
400 Professional Services & Charges	7,070	(232,690)	17,725	18,500	17,725	(4.2)%
Total Expenditures	\$ 688,158	\$ 237,338	\$ 447,309	\$ 447,309	\$ 449,893	0.6 %

EXPLANATORY NARRATIVE

Purchasing - 672

In 2019 and 2020 (projected), Yakima County funded approximately half of the Purchasing total budget. This arrangement ceased on July 1, 2020, resulting in a reduction of staff expenditures and County reimbursement revenue.

Account 41 Professional Services -- Used primarily for E-Procurement online bidding solution. 2020 shows a negative due to a year-end adjusting entry that was required for the City Service charges needing to be reported as a reduction in expenditure.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
672 Purchasing						
100 Salaries & Wages						
11 Salaries & Wages	\$ 428,395	\$ 321,630	\$ 298,160	\$ 286,929	\$ 308,335	7.5 %
12 Overtime	—	2,148	1,200	1,532	1,200	(21.7)%
13 Special Pay	823	1,184	7,500	7,500	7,500	— %
14 Retirement/Termination Cashout	69,542	3,288	—	10,007	—	(100.0)%
Total	498,760	328,250	306,860	305,968	317,035	3.6 %
200 Benefits	173,205	139,037	116,074	116,191	108,483	(6.6)%
300 Operating Supplies						
31 Office & Operating Supplies	3,103	2,481	3,500	3,500	3,500	— %
32 Fuel	—	—	150	150	150	— %
35 Small Tools & Equipment	6,019	260	3,000	3,000	3,000	— %
Total	9,122	2,741	6,650	6,650	6,650	— %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
672 Purchasing	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	—	(235,392)	4,155	4,155	2,655	(36.1)%
42 Communications	994	876	2,320	2,320	2,320	— %
43 Transportation & Training	1,743	309	4,800	4,800	5,600	16.7 %
48 Repairs & Maintenance	—	—	500	500	500	— %
49 Miscellaneous	4,333	1,517	5,950	6,725	6,650	(1.1)%
Total	7,070	(232,690)	17,725	18,500	17,725	(4.2)%
Total Expenditures	\$ 688,157	\$ 237,338	\$ 447,309	\$ 447,309	\$ 449,893	0.6 %

Dedicated Revenue

This line is for revenue received for interlocal agreements, generally with the County. In 2019 and 2020, revenue was received from Yakima County per interlocal agreement for Purchasing services - this agreement ceased in 2020. Purchasing will be receiving approximately \$16,000 in revenues from Yakima County for a single RFP procurement process that we will be administering, per an interlocal agreement that was finalized on 10/12/21.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
33 Intergovernmental	\$ 273,284	\$ 93,697	\$ —	\$ —	\$ 16,000	n/a

UTILITY SERVICES - 581

(Was GENERAL FUND - 650)

Finance & Budget Director
Utility Services Manager

Jennifer Ferrer-Santa Ines
James Dean

DEFINITION

The Utility Services Division provides the revenue billing and collections function for City utilities and the 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, and c) customer support for automatic, online and in-person payment options; and City Treasury support.

ACCOMPLISHMENTS**Fiscal Sustainability**

- Installed payment kiosk
- Set up training for online access for customers

GOALS**Fiscal Sustainability**

- Complete Cayenta upgrade February 2022
- Enhance online features, March 2022

Function(s): 767 & 768.

PERFORMANCE STATISTICS

	2019	2020	2021	2022
Utility Services	Actual	Actual	Estimated	Projected
Bills Issued ¹	240,164	239,185	237,800	238,500
Dog Licenses Issued	2,639	2,674	2,721	2,790

AUTHORIZED PERSONNEL

Class		2019	2020	2021	2022
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
1242	Utility Customer Services Manager	1.00	1.00	1.00	1.00
2280	Business Application Specialist ²	1.00	1.00	—	—
2316	Financial Services Specialist ³	—	2.00	2.00	2.00
7311	Water Service Specialist	2.00	2.00	2.00	2.00

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/interaction of the divisions.

AUTHORIZED PERSONNEL

Class		2019	2020	2021	2022
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
7315	Utility Services Representative ⁴	7.00	6.00	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
7330	Utility Services Billing Lead	1.00	1.00	1.00	1.00
14301	Utility Service Supervisor ³	—	1.00	1.00	1.00
Total Personnel ⁵		14.00	16.00	15.00	15.00

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
651/767 Utility Meter Specialists	\$ 261,700	\$ 274,235	\$ 327,554	\$ 327,554	\$ 312,374	(4.6)%
652/768 Utility Customer Services	1,372,808	1,794,670	2,218,059	2,196,609	2,166,692	(1.4)%
Total	1,634,508	2,068,905	2,545,613	2,524,163	2,479,066	(1.8)%
Revenues by Element						
33 Intergovernmental	—	13,562	—	—	—	n/a
34 Charges for Goods & Services	1,634,508	2,068,905	2,410,894	2,524,913	2,479,066	(1.8)%
Total	1,634,508	2,082,467	2,410,894	2,524,913	2,479,066	(1.8)%
Fund Balance						
Beginning Balance	—	(8,164)	5,398	5,398	6,148	13.9 %
Revenues less Expenditures	—	13,562	(134,719)	750	—	(100.0)%
Ending Balance	\$ —	\$ 5,398	\$ (129,321)	\$ 6,148	\$ 6,148	— %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
Expenditures by Object	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 771,641	\$ 877,367	\$ 1,046,126	\$ 993,662	\$ 1,065,948	7.3 %
200 Personnel Benefits	328,766	369,432	412,693	412,393	418,971	1.6 %
Sub-Total Salaries & Benefits	1,100,407	1,246,799	1,458,819	1,406,055	1,484,919	5.6 %
300 Operating Supplies	11,294	9,033	10,250	13,750	10,950	(20.4)%
400 Professional Services & Charges	517,807	813,073	944,544	972,358	983,198	1.1 %
600 Capital Projects	—	—	132,000	132,000	—	(100.0)%
Transfers	5,000	—	—	—	—	n/a
Total Expenditures	\$ 1,634,508	\$ 2,068,905	\$ 2,545,613	\$ 2,524,163	\$ 2,479,067	(1.8)%

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

⁵ Utility Services funds .65 FTE's in Finance (612) and 1.0 FTE in Information Technology (350).

EXPLANATORY NARRATIVE

Utility Meter Services - 651/767

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
767 Utility Meter Services						
100 Salaries & Wages						
11 Salaries & Wages	\$ 138,763	\$ 155,677	\$ 165,553	\$ 165,553	\$ 171,332	3.5 %
12 Overtime	1	—	100	—	100	n/a
13 Special Pay	622	2	500	—	500	n/a
14 Retirement/Termination Cashout	1,004	—	2,500	2,436	2,500	2.6 %
Total	140,390	155,679	168,653	167,989	174,432	3.8 %
200 Benefits	65,753	76,399	80,353	80,253	80,692	0.5 %
300 Operating Supplies						
32 Fuel	7,413	4,342	6,800	6,800	6,800	— %
35 Small Tools & Equipment	181	797	450	750	450	(40.0)%
Total	7,594	5,139	7,250	7,550	7,250	(4.0)%
400 Professional Services & Charges						
41 Professional Services	28,837	26,792	34,000	34,000	35,000	2.9 %
42 Communications	5,623	4,772	4,400	4,864	4,400	(9.5)%
48 Repairs & Maintenance	8,502	5,455	6,100	6,100	6,100	— %
49 Miscellaneous	—	—	26,798	26,798	4,500	(83.2)%
Total	42,962	37,019	71,298	71,762	50,000	(30.3)%
Vehicle Replacement	5,000	—	—	—	—	n/a
Total Expenditures	\$ 261,699	\$ 274,236	\$ 327,554	\$ 327,554	\$ 312,374	(4.6)%

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 the support agreement for utility customer service systems, debit/credit card-related fees, the automated meter reading system, bill printing and mailing services.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
768 Utility Customer Services						
100 Salaries & Wages						
11 Salaries & Wages	\$ 619,490	\$ 700,577	\$ 845,076	\$ 795,076	869,348	9.3 %
12 Overtime	20	81	100	3,100	100	(96.8)%
13 Special Pay	4,853	6,451	8,098	8,098	8,568	5.8 %
14 Retirement/Termination Cashout	6,888	14,580	24,200	19,400	13,500	(30.4)%
Total	631,251	721,689	877,474	825,674	891,516	8.0 %
200 Benefits	263,013	293,033	332,340	332,140	338,279	1.8 %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
768 Utility Customer Services	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Operating Supplies	2,591	1,464	2,000	3,100	2,500	(19.4)%
35 Small Tools & Equipment	1,108	2,430	1,000	3,100	1,200	(61.3)%
Total	3,699	3,894	3,000	6,200	3,700	(40.3)%
400 Professional Services & Charges						
41 Professional Services	341,214	665,112	732,634	775,084	792,586	2.3 %
42 Communications	106,569	96,384	104,612	105,012	104,612	(0.4)%
43 Transportation & Training	5,891	820	11,000	—	11,000	n/a
48 Repairs & Maintenance	—	—	—	—	—	n/a
49 Miscellaneous	21,171	13,738	25,000	20,500	25,000	22.0 %
Total	474,845	776,054	873,246	900,596	933,198	3.6 %
600 Capital Outlay						
64 Machinery & Equipment	—	—	132,000	132,000	—	(100.0)%
Total Expenditures	\$ 1,372,808	\$ 1,794,670	\$ 2,218,060	\$ 2,196,610	\$ 2,166,693	(1.4)%

Revenue

Since becoming an Internal Service fund in 2021, revenues have consisted of operating subsidies from the utilities.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ —	\$ (8,164)	\$ 5,398	\$ 5,398	\$ 6,148	13.9 %
33 Intergovernmental	—	13,562	—	—	—	n/a
34 Charges for Goods & Services	1,634,508	2,068,905	2,410,894	2,524,913	2,479,066	(1.8)%
Total	\$ 1,634,508	\$ 2,074,303	\$ 2,416,292	\$ 2,530,311	\$ 2,485,214	(1.8)%

PARKING - 653**GENERAL FUND**

Finance & Budget Director
Utility Services Manager

Jennifer Ferrer-Santa Ines
James Dean

DEFINITION

This function is responsible for parking enforcement within the City. In 2020, City Council approved increasing parking infraction fees, and the purchase of a license plate recognition technology to help improve effectiveness and efficiency.

ACCOMPLISHMENTS**Public Safety**

- Completed installation new parking citation software
- Completed installation of License Plate Reader Technology

Fiscal Sustainability

- Hired Parking Enforcement, both positions were vacant for 3 months

GOALS**Public Safety**

- Thoroughly evaluate and access parking enforcement to determine if there is a need for a second enforcement officer.

Function(s): 653.

PERFORMANCE STATISTICS

Parking	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Parking Citations Issued	834	852	800	850
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		2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
Code	Position Title				
6610	Parking Enforcement Officer ²	2.00	2.00	2.00	1.00

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

² A Parking Enforcement Officer was deleted due to budgeting constraints as determined by City Manager.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
653 Parking	\$ 146,411	\$ 222,036	\$ 275,239	\$ 273,489	\$ 101,986	(62.7)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 82,443	\$ 87,929	\$ 95,584	\$ 95,584	\$ 44,876	(53.1)%
200 Personnel Benefits	39,376	42,149	45,417	45,117	31,660	(29.8)%
Sub-Total Salaries & Benefits	121,819	130,078	141,001	140,701	76,536	(45.6)%
300 Operating Supplies	3,018	6,476	4,400	2,900	3,900	34.5 %
400 Professional Services & Charges	18,574	22,952	45,445	45,495	21,550	(52.6)%
600 Capital Projects	—	59,532	84,393	84,393	—	(100.0)%
Transfers	3,000	3,000	—	—	—	n/a
Total Expenditures	\$ 146,411	\$ 222,038	\$ 275,239	\$ 273,489	\$ 101,986	(62.7)%

Parking - 653

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
653 Parking						
100 Salaries & Wages						
11 Salaries & Wages	\$ 80,819	\$ 86,032	\$ 95,484	\$ 95,484	\$ 44,376	(53.5)%
12 Overtime	1	—	100	100	500	400.0 %
13 Special Pay	1,187	—	—	—	—	n/a
14 Retirement/Termination Cashout	435	1,896	—	—	—	n/a
Total	82,442	87,928	95,584	95,584	44,876	(53.1)%
200 Benefits	39,376	42,149	45,417	45,117	31,660	(29.8)%
300 Operating Supplies						
31 Office & Operating Supplies	1,115	40	400	400	400	— %
32 Fuel	1,904	1,436	4,000	2,500	3,500	40.0 %
35 Small Tools & Equipment	—	5,000	—	—	—	n/a
Total	3,019	6,476	4,400	2,900	3,900	34.5 %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
653 Parking						
400 Professional Services & Charges						
41 Professional Services	6,544	7,147	9,500	9,100	10,100	11.0 %
42 Communications	1,887	1,964	2,050	2,500	2,800	12.0 %
43 Transportation & Training	—	—	—	—	1,000	n/a
47 Public Utility Services	7,749	7,950	11,000	11,000	—	(100.0)%
48 Repairs & Maintenance	2,381	5,890	4,000	4,000	4,000	— %
49 Miscellaneous	13	—	18,895	18,895	3,650	(80.7)%
Total	18,574	22,951	45,445	45,495	21,550	(52.6)%
600 Capital Outlay						
64 Machinery & Equipment	—	59,532	84,393	84,393	—	(100.0)%
Vehicle Replacement	3,000	3,000	—	—	—	n/a
Total Expenditures	\$ 146,411	\$ 222,036	\$ 275,239	\$ 273,489	\$ 101,986	(62.7)%

Dedicated Revenue

This revenue consists primarily of parking fines.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Dedicated Revenue						
35 Non-Court Fines & Forfeitures	\$ 16,544	\$ 19,896	\$ 35,300	\$ 19,886	\$ 20,000	0.6 %
36 Miscellaneous Revenues	260	—	200	—	—	n/a
Total	\$ 16,804	\$ 19,896	\$ 35,500	\$ 19,886	\$ 20,000	0.6 %

POLICE PENSION - 681**GENERAL FUND**

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
681 Police Pension	\$ 773,819	\$ 730,654	\$ 872,197	\$ 872,197	\$ 700,130	(19.7)%

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
200 Personnel Benefits	\$ 327,318	\$ 277,093	\$ 421,257	\$ 421,257	\$ 250,000	(40.7)%
400 Professional Services & Charges	446,501	453,561	450,940	450,940	450,130	(0.2)%
Total Expenditures	<u>\$ 773,819</u>	<u>\$ 730,654</u>	<u>\$ 872,197</u>	<u>\$ 872,197</u>	<u>\$ 700,130</u>	(19.7)%

EXPLANATORY NARRATIVE**Police Pension - 681**

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

PENSION EXPENDITURE DETAIL

Pension Benefits	\$ 250,000
Medical Benefits	444,630
Administrative Costs	5,500
Total	<u>\$ 700,130</u>

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
681 Police Pension						
200 Benefits						
29 Pensions & Death Benefits	\$ 327,318	\$ 277,093	\$ 421,257	\$ 421,257	\$ 250,000	(40.7)%
400 Professional Services & Charges						
41 Professional Services	441,576	453,498	445,440	445,440	444,630	(0.2)%
42 Communications	70	64	300	300	300	— %
43 Transportation & Training	4,856	—	5,200	5,200	5,200	— %
Total	<u>446,502</u>	<u>453,562</u>	<u>450,940</u>	<u>450,940</u>	<u>450,130</u>	(0.2)%
Total Expenditures	<u>\$ 773,820</u>	<u>\$ 730,655</u>	<u>\$ 872,197</u>	<u>\$ 872,197</u>	<u>\$ 700,130</u>	(19.7)%

FIREMEN'S RELIEF AND PENSION - 612/682**GENERAL FUND**

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
682 Fire Pension	\$ 1,152,205	\$ 1,180,451	\$ 1,176,390	\$ 1,176,390	\$ 1,034,252	(12.1)%
Revenues by Element						
31 Taxes	1,151,510	1,074,618	1,069,974	1,069,974	929,550	(13.1)%
33 Intergovernmental	100,750	106,416	106,416	113,779	113,779	— %
Total	1,252,260	1,181,034	1,176,390	1,183,753	1,043,329	(11.9)%
Fund Balance						
Beginning Balance	1,437,988	1,538,044	1,538,626	1,538,626	1,545,989	0.5 %
Revenues less Expenditures	100,055	583	—	7,363	9,077	23.3 %
Ending Balance	\$ 1,538,043	\$ 1,538,627	\$ 1,538,626	\$ 1,545,989	\$ 1,555,066	0.6 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
200 Personnel Benefits	\$ 647,996	\$ 567,647	\$ 582,150	\$ 582,150	\$ 489,000	(16.0)%
400 Professional Services & Charges	504,209	612,804	594,240	594,240	545,252	(8.2)%
Total Expenditures	\$ 1,152,205	\$ 1,180,451	\$ 1,176,390	\$ 1,176,390	\$ 1,034,252	(12.1)%

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	\$	489,000
Medical Benefits		481,840
Contingency		50,000
Administrative Costs		13,412
Total	\$	<u>1,034,252</u>

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 is a city service allocation and an estimate for required actuarial reports.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
682 Fire Pension						
200 Benefits						
29 Pensions & Death Benefits	\$ 647,996	\$ 567,647	\$ 582,150	\$ 582,150	\$ 489,000	(16.0)%
400 Professional Services & Charges						
41 Professional Services	501,529	612,656	538,840	538,840	489,852	(9.1)%
42 Communications	127	149	200	200	200	— %
43 Transportation & Training	2,552	—	5,200	5,200	5,200	— %
49 Miscellaneous	—	—	50,000	50,000	50,000	— %
Total	<u>504,208</u>	<u>612,805</u>	<u>594,240</u>	<u>594,240</u>	<u>545,252</u>	(8.2)%
Total Expenditures	<u>\$ 1,152,204</u>	<u>\$ 1,180,452</u>	<u>\$ 1,176,390</u>	<u>\$ 1,176,390</u>	<u>\$ 1,034,252</u>	(12.1)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 1,437,988	\$ 1,538,044	\$ 1,538,626	\$ 1,538,626	\$ 1,545,989	0.5 %
31 Taxes	1,151,510	1,074,618	1,069,974	1,069,974	929,550	(13.1)%
33 Intergovernmental	100,750	106,416	106,416	113,779	113,779	— %
Total	<u>\$ 2,690,248</u>	<u>\$ 2,719,078</u>	<u>\$ 2,715,016</u>	<u>\$ 2,722,379</u>	<u>\$ 2,589,318</u>	(4.9)%

CONTINGENCY - 600

GENERAL FUND

**Finance & Budget Director
Financial Services Manager**

**Jennifer Ferrer-Santa Ines
Kimberly Dominé**

DEFINITION

This fund provides resources for potential litigation, non-covered risk management and other expenditures. The contingency is not being funded at this time but may be utilized again in the future.

Function(s): 600.

INTERFUND DISTRIBUTION - 600**GENERAL FUND**

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
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 2021 and 2022:

Fund	2021	2022
	Estimated Year-End	Projected Budget
Parks and Recreation Utility Tax (3.5%)	\$ 1,877,925	\$ 1,781,109
Law and Justice Capital Utility Tax (0.5%)	268,275	254,444
Community Relations	65,853	41,152
Police Equipment Replacement	—	1,000,000
Fire Equipment Replacement	—	800,000
Total Transfers	<u>\$ 2,212,053</u>	<u>\$ 3,876,705</u>

600 Interfund Distribution	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Operating Transfers	\$ 2,399,617	\$ 2,117,457	\$ 2,212,053	\$ 2,212,053	\$ 3,876,705	75.3 %

CITY SERVICE ALLOCATION - 600**GENERAL FUND**

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
Kimberly Dominé

DEFINITION

The city service allocation is a way to bill for centralized services such as accounting, personnel administration, purchasing, etc. within the City. These costs are allocated to General Fund departments, from other City departments based on the relative cost it takes to serve them.

Function(s): 600.

EXPLANATORY NARRATIVE**City Service Allocation - 600**

The City implemented a new cost allocation policy in 2021, updating the method of recording the allocation. This method shows the allocation as a negative expenditure due to the nature of the reimbursement. Below is a list of General Fund departments and the allocation amount for each for 2022:

	2022 Projected Budget
Fund	
City Administration	\$ 228,342
City Clerk	302,221
Legal	207,870
Human Resources	320,797
City Hall Maintenance	31,612
Information Technology	1,009,752
Finance	1,123,550
Purchasing	328,804
City Council	107,427
Total Allocation	<u>\$ 3,660,375</u>

The chart below shows the amount of allocation coming out of other City departments to fund the allocation.

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimated Year-End	2022 Projected Budget	% Chng YE Est to Proj
600 City Service Allocation						
Reimbursement	\$ —	\$ —	\$ —	\$ (3,421,923)	\$ (3,660,375)	7.0 %

PUBLIC FACILITY DISTRICT / CONVENTION CENTER - 172

Finance & Budget Director
President and CEO - YVVCB
Convention Center General Manager

Jennifer Ferrer-Santa Ines
John Cooper
Connie Upton

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
276 Convention Center PFD	\$ 954,926	\$ 1,040,989	\$ 1,165,162	\$ 1,165,162	\$ 1,216,121	4.4 %
Revenues by Element						
33 Intergovernmental	966,799	1,225,006	979,000	1,090,431	1,110,000	1.8 %
36 Miscellaneous Revenues	3,162	1,455	—	—	—	n/a
Total	969,961	1,226,461	979,000	1,090,431	1,110,000	1.8 %
Fund Balance						
Beginning Balance	1,028,440	1,043,475	1,228,948	1,228,948	1,154,216	(6.1)%
Revenues less Expenditures	15,035	185,472	(186,162)	(74,731)	(106,121)	42.0 %
Ending Balance	<u>\$ 1,043,475</u>	<u>\$ 1,228,947</u>	<u>\$ 1,042,786</u>	<u>\$ 1,154,217</u>	<u>\$ 1,048,095</u>	(9.2)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 11,531	\$ 11,622	\$ 15,162	\$ 15,162	\$ 16,121	6.3 %
Transfers	943,395	1,029,367	1,150,000	1,150,000	1,200,000	4.3 %
Total Expenditures	<u>\$ 954,926</u>	<u>\$ 1,040,989</u>	<u>\$ 1,165,162</u>	<u>\$ 1,165,162</u>	<u>\$ 1,216,121</u>	4.4 %

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 (\$400,000 to fund 170) and a transfer to Convention Center Capital (\$200,000 to fund 370).

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
276 Convention Center PFD						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 141	\$ 162	\$ 162	\$ 121	(25.3)%
49 Miscellaneous	11,531	11,481	15,000	15,000	16,000	6.7 %
Total	11,531	11,622	15,162	15,162	16,121	6.3 %
Transfers Out	943,395	1,029,367	1,150,000	1,150,000	1,200,000	4.3 %
Total Expenditures	<u>\$ 954,926</u>	<u>\$ 1,040,989</u>	<u>\$ 1,165,162</u>	<u>\$ 1,165,162</u>	<u>\$ 1,216,121</u>	4.4 %

Revenue

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 1,028,440	\$ 1,043,475	\$ 1,228,948	\$ 1,228,948	\$ 1,154,216	(6.1)%
33 Intergovernmental	966,799	1,225,006	979,000	1,090,431	1,110,000	1.8 %
36 Miscellaneous Revenues	3,162	1,455	—	—	—	n/a
Total	<u>\$ 1,998,401</u>	<u>\$ 2,269,936</u>	<u>\$ 2,207,948</u>	<u>\$ 2,319,379</u>	<u>\$ 2,264,216</u>	(2.4)%

PUBLIC FACILITY DISTRICT / CAPITOL THEATRE - 174

Finance & Budget Director
Capitol Theatre Executive Director

Jennifer Ferrer-Santa Ines
Charlie Robin

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
273 Capitol Theatre PFD	\$ 708,819	\$ 996,057	\$ 670,761	\$ 670,761	\$ 683,391	1.9 %
Revenues by Element						
33 Intergovernmental	732,309	928,020	733,000	1,006,567	1,019,000	1.2 %
36 Miscellaneous Revenues	2,258	4,902	750	750	750	— %
Total	734,567	932,922	733,750	1,007,317	1,019,750	1.2 %
Fund Balance						
Beginning Balance	240,544	266,291	203,157	203,157	539,713	165.7 %
Revenues less Expenditures	25,748	(63,135)	62,989	336,556	336,359	(0.1)%
Ending Balance	\$ 266,292	\$ 203,156	\$ 266,146	\$ 539,713	\$ 876,072	62.3 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 9,864	\$ 11,621	\$ 14,161	\$ 14,161	\$ 14,103	(0.4)%
Transfers	698,955	984,435	656,600	656,600	669,288	1.9 %
Total Expenditures	\$ 708,819	\$ 996,056	\$ 670,761	\$ 670,761	\$ 683,391	1.9 %

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 2022.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
273 Capitol Theatre PFD						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 141	\$ 161	\$ 161	\$ 103	(36.0)%
49 Miscellaneous	9,864	11,480	14,000	14,000	14,000	— %
Total	9,864	11,621	14,161	14,161	14,103	(0.4)%
Transfers Out	698,955	984,435	656,600	656,600	669,288	1.9 %
Total Expenditures	<u>\$ 708,819</u>	<u>\$ 996,056</u>	<u>\$ 670,761</u>	<u>\$ 670,761</u>	<u>\$ 683,391</u>	1.9 %

Revenue

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 240,544	\$ 266,291	\$ 203,157	\$ 203,157	\$ 539,713	165.7 %
33 Intergovernmental	732,309	928,020	733,000	1,006,567	1,019,000	1.2 %
36 Miscellaneous Revenues	2,258	4,902	750	750	750	— %
Total	<u>\$ 975,111</u>	<u>\$ 1,199,213</u>	<u>\$ 936,907</u>	<u>\$ 1,210,474</u>	<u>\$ 1,559,463</u>	28.8 %

ARPA FISCAL RECOVERY FUND - 180

Finance & Budget Director

Jennifer Ferrer-Santa Ines

DEFINITION

The American Rescue Plan Act of 2021 ("ARPA") was signed into law on March 11, 2021. As part of this COVID-19 stimulus package, federal funding will be distributed to state and local governments to aid in the recovery from the budgetary, economic, and financial impacts of the COVID-19 pandemic. The Washington State Office of Financial Management (OFM) is responsible for the distribution of ARPA funds to local governments. The City of Yakima is currently projected to receive approximately \$26 million of Coronavirus Local Fiscal Recovery Funds from ARPA. The first distribution of \$13,097,739.50 was received on May 19, 2021, and the remaining balance will be received in 2022. Funding must be used for eligible costs incurred during the period March 3, 2021 through December 31, 2024. Funds must be expended by December 31, 2026.

An ordinance, authorized on September 7th, 2021, established an "ARPA Fiscal Recovery Fund" to account for the award and future expenditure of these funds. This special revenue fund will allow for separate accountability of these federal funds and will be used to administer fiscal matters related to the program.

This ordinance authorized the City Manager to apply for and accept current and future funds awarded by the U.S. Department of Treasury through the OFM under the ARPA. It also authorized the City Manager or his designee to execute all related contracts, agreements, amendments, and documents in connection with this program, with the approval as to form by the City Attorney, without further Council action. This ordinance further authorized the City Manager to accept and deposit ARPA funds into the ARPA Fiscal Recovery Fund.

The U.S. Department of Treasury has issued an Interim Final Rule outlining eligible uses, but until the federal regulations for how the ARPA funds can be spent are finalized, it is difficult to solidify a plan for how to utilize the funds. The City is carefully considering all alternatives for the prudent use of the ARPA funds as allowed under the Interim Final Rule with recommendations to be presented to Council. Subsequent budget amendment ordinances will be presented to authorize appropriation and expenditure of funds for activities eligible under the ARPA.

Function(s): 126, 144, 152, 224, 278, 301, 322, 609 & 652.

AUTHORIZED PERSONNEL

The ARPA Fiscal Recovery Fund funds 1.00 FTE in Legal.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
126 Community Relations	\$ —	\$ —	\$ 4,800	\$ 4,800	\$ —	(100.0)%
144 City Clerk/Records	—	—	32,604	32,604	—	(100.0)%
152 Legal	—	—	—	—	81,507	n/a
224 City Hall Facility	—	—	2,070,000	2,020,000	280,000	(86.1)%
278 Convention Center	—	—	500,000	500,000	—	(100.0)%
301 Police	—	—	4,655,760	4,655,760	—	(100.0)%
322 Fire Capital	—	—	1,730,303	1,696,500	1,200,000	(29.3)%
652 Information Technology	—	—	—	—	1,000,000	n/a
Total	—	—	8,993,467	8,909,664	2,561,507	(71.3)%

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenues by Element						
33 Intergovernmental	—	—	13,097,740	13,097,740	13,000,000	(0.7)%
Fund Balance						
Beginning Balance	—	—	—	—	4,188,076	n/a
Revenues less Expenditures	—	—	4,104,273	4,188,076	10,438,493	149.2 %
Ending Balance	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 4,104,273</u>	<u>\$ 4,188,076</u>	<u>\$ 14,626,569</u>	249.2 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ —	\$ —	\$ 113,803	\$ 80,000	\$ 51,167	(36.0)%
200 Personnel Benefits	—	—	—	—	30,339	n/a
Sub-Total Salaries & Benefits	—	—	113,803	80,000	81,506	1.9 %
400 Professional Services & Charges	—	—	557,404	557,404	280,000	(49.8)%
600 Capital Projects	—	—	8,322,260	8,272,260	2,200,000	(73.4)%
Total Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 8,993,467</u>	<u>\$ 8,909,664</u>	<u>\$ 2,561,506</u>	(71.3)%

EXPLANATORY NARRATIVE

Community Relations - 126

These funds will be used to install a safety glass partition at YCTV/Y-PAC.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
126 Community Relations						
400 Professional Services & Charges						
48 Repairs & Maintenance	\$ —	\$ —	\$ 4,800	\$ 4,800	\$ —	(100.0)%

City Clerk/Records - 144

This function accounts for an upgrade to laser fiche equipment and the purchase of Granicus billing software.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
144 City Clerk/Records						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ —	\$ 32,604	\$ 32,604	\$ —	(100.0)%

Legal - 152

This function will add 1 FTE - a Victim Advocacy Coordinator - for 2022.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
152 Legal						
100 Salaries & Wages						
11 Salaries & Wages	\$ —	\$ —	\$ —	\$ —	\$ 51,167	n/a
200 Benefits	—	—	—	—	30,339	n/a
Total Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 81,506</u>	n/a

City Hall Facility - 224

This function accounts for the purchase of the Bank of America Building and the space study that will be conducted.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
224 City Hall Facility						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ —	\$ 20,000	\$ 20,000	\$ 280,000	n/a
600 Capital Outlay						
61 Land	—	—	50,000.00	50,000.00	—	(100.0)%
62 Buildings	—	—	2,000,000.00	1,950,000	—	(100.0)%
Total	—	—	2,050,000	2,000,000	—	(100.0)%
Total Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 2,070,000</u>	<u>\$ 2,020,000</u>	<u>\$ 280,000</u>	(86.1)%

Convention Center - 278

This function accounts for the negative impact of Tourism revenue due to COVID for the Convention Center.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
278 Convention Center						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ —	\$ 500,000	\$ 500,000	\$ —	(100.0)%

Police - 301

This function accounts for the purchase of 57 Police Interceptors that Council approved on June 15th, essentially replacing all patrol vehicles with new patrol cars. This is the minimum number of vehicles required to return to a shared fleet patrol vehicle program. These purchases are funded through the ARPA Fiscal Recovery Fund.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
301 Police						
600 Capital Outlay						
64 Machinery & Equipment	\$ —	\$ —	\$ 4,655,760	\$ 4,655,760	\$ —	(100.0)%

Fire Capital - 322

This function accounts for the replacement of two fire engines in 2021 which were approved by City Council on June 30th, 2021 to be funded by ARPA Fiscal Recovery Fund. In 2022, Fire will replace an additional fire engine. Also included is Fire overtime in 2021 due to Covid related time off and subsequent personnel shortage backfill costs.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
322 Fire Capital						
100 Salaries & Wages						
12 Overtime	\$ —	\$ —	\$ 113,803	\$ 80,000	\$ —	(100.0)%
600 Capital Outlay						
64 Machinery & Equipment	—	—	1,616,500	1,616,500	1,200,000	(25.8)%
Total Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,730,303</u>	<u>\$ 1,696,500</u>	<u>\$ 1,200,000</u>	<u>(29.3)%</u>

Information Technology - 652

In 2022 Information Technology will upgrade and/or replace some radio systems, desktop workstations and Windows Security.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
652 Information Technology						
600 Capital Outlay						
64 Machinery & Equipment	\$ —	\$ —	\$ —	\$ —	\$ 1,000,000	n/a

Revenue

Revenues consist of funds awarded by the U.S. Department of Treasury through the OFM under the ARPA.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ —	\$ —	\$ —	\$ —	\$ 4,188,076	n/a
33 Intergovernmental	—	—	13,097,740	13,097,740	13,000,000	(0.7)%
Total	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 13,097,740</u>	<u>\$ 13,097,740</u>	<u>\$ 17,188,076</u>	<u>31.2 %</u>

RISK MANAGEMENT RESERVE - 515

Finance & Budget Director
City Attorney

Jennifer Ferrer-Santa Ines
Sara Watkins

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 7.45 FTE's that are included in other divisions' Authorized Personnel charts. Included are: .50 FTE in Purchasing (670), .60 FTE's in Records/City Clerks (140) and 6.35 FTE's in Legal (017).

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
661 Legal	\$ 1,682,135	\$ 1,178,373	\$ 1,731,431	\$ 1,562,551	\$ 1,571,324	0.6 %
662 Administration	186,090	95,422	95,162	95,162	99,801	4.9 %
663 Insurance & Bond Premium	1,857,892	1,713,747	2,632,172	2,283,931	2,651,373	16.1 %
664 Claims Processed	675	25,912	30,000	30,000	30,000	— %
665 Claims Paid	165,001	377,415	800,000	800,000	800,000	— %
667 Case Settlements	65,522	174,168	219,316	219,316	219,316	— %
668 ACLU Program	19,683	—	30,712	—	32,949	n/a
669 Internal City Claims	20,299	87,072	150,000	150,000	150,000	— %
Total	3,997,297	3,652,109	5,688,793	5,140,960	5,554,763	8.0 %
Revenues by Element						
33 Intergovernmental	—	2,389	—	—	—	n/a
36 Miscellaneous Revenues	4,363,563	4,293,379	5,042,916	5,145,871	5,742,575	11.6 %
39 Other Financing Sources	48,105	101,172	84,000	84,000	84,000	— %
Total	4,411,668	4,396,940	5,126,916	5,229,871	5,826,575	11.4 %
Fund Balance						
Beginning Balance	2,307,306	2,721,677	3,466,508	3,466,508	3,555,419	2.6 %
Revenues less Expenditures	414,371	744,831	(561,877)	88,911	271,812	205.7 %
Ending Balance	\$ 2,721,677	\$ 3,466,508	\$ 2,904,631	\$ 3,555,419	\$ 3,827,231	7.6 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
100 Salaries & Wages	\$ 521,486	\$ 523,102	\$ 559,997	\$ 516,538	\$ 563,096	9.0 %
200 Personnel Benefits	172,862	232,800	347,645	195,013	186,677	(4.3)%
Sub-Total Salaries & Benefits	694,348	755,902	907,642	711,551	749,773	5.4 %
300 Operating Supplies	6,382	7,507	7,500	7,500	7,500	— %
400 Professional Services & Charges	3,296,567	2,888,700	4,773,650	4,421,909	4,797,490	8.5 %
Total Expenditures	<u>\$ 3,997,297</u>	<u>\$ 3,652,109</u>	<u>\$ 5,688,792</u>	<u>\$ 5,140,960</u>	<u>\$ 5,554,763</u>	8.0 %

EXPLANATORY NARRATIVE

Legal - 661

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	
661 Legal	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 503,283	\$ 450,023	\$ 527,538	\$ 514,354	\$ 529,257	2.9 %
12 Overtime	—	153	—	—	—	n/a
13 Special Pay	332	539	2,380	184	1,700	823.9 %
14 Retirement/Termination Cashout	492	72,387	2,000	2,000	2,000	— %
Total	504,107	523,102	531,918	516,538	532,957	3.2 %
200 Benefits	170,558	232,800	345,013	195,013	183,867	(5.7)%
300 Operating Supplies						
31 Office & Operating Supplies	2,664	3,686	3,000	3,000	3,000	— %
35 Small Tools & Equipment	3,719	3,821	4,500	4,500	4,500	— %
Total	6,383	7,507	7,500	7,500	7,500	— %
400 Professional Services & Charges						
41 Professional Services	978,529	394,892	825,000	825,000	825,000	— %
43 Transportation & Training	415	—	3,500	—	3,500	n/a
49 Miscellaneous	22,144	20,073	18,500	18,500	18,500	— %
Total	1,001,088	414,965	847,000	843,500	847,000	0.4 %
Total Expenditures	<u>\$ 1,682,136</u>	<u>\$ 1,178,374</u>	<u>\$ 1,731,431</u>	<u>\$ 1,562,551</u>	<u>\$ 1,571,324</u>	0.6 %

Administration - 662

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	
662 Administration	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 186,090	\$ 95,422	\$ 95,162	\$ 95,162	\$ 99,801	4.9 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
663 Insurance & Bond Premiums						
400 Professional Services & Charges						
46 Insurance	\$ 1,857,892	\$ 1,713,747	\$ 2,632,172	\$ 2,283,931	\$ 2,651,373	16.1 %

Claims Processed - 664

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
664 Claims Processed						
400 Professional Services & Charges						
41 Professional Services	\$ 675	\$ 25,912	\$ 30,000	\$ 30,000	\$ 30,000	— %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
665 Claims Paid						
400 Professional Services & Charges						
49 Miscellaneous	\$ 165,001	\$ 377,415	\$ 800,000	\$ 800,000	\$ 800,000	— %

Case Settlements - 667

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
667 Case Settlements						
400 Professional Services & Charges						
41 Professional Services	\$ 65,522	\$ 174,168	\$ 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. The program was deferred in 2020 due to COVID issues.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
668 ACLU Program						
100 Salaries & Wages						
11 Salaries & Wages	\$ 17,379	\$ —	\$ 28,080	\$ —	\$ 30,139	n/a
200 Benefits	2,304	—	2,632	—	2,811	n/a
Total Expenditures	\$ 19,683	\$ —	\$ 30,712	\$ —	\$ 32,950	n/a

Internal City Claims - 669

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
669 Internal City Claims						
400 Professional Services & Charges						
41 Professional Services	\$ 20,299	\$ 87,072	\$ 150,000	\$ 150,000	\$ 150,000	— %

Revenue

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 2,307,306	\$ 2,721,677	\$ 3,466,508	\$ 3,466,508	\$ 3,555,419	2.6 %
33 Intergovernmental	—	2,389	—	—	—	n/a
36 Miscellaneous Revenues	4,363,563	4,293,379	5,042,916	5,145,871	5,742,575	11.6 %
39 Other Financing Sources	48,105	101,172	84,000	84,000	84,000	— %
Total	<u>\$ 6,718,974</u>	<u>\$ 7,118,617</u>	<u>\$ 8,593,424</u>	<u>\$ 8,696,379</u>	<u>\$ 9,381,994</u>	7.9 %

CAPITAL IMPROVEMENT CUMULATIVE RESERVE - 392

Finance & Budget Director

Jennifer Ferrer-Santa Ines

DEFINITION

In 2020 and 2021, funding was set up for a Cayenta software upgrade in Finance, along with the servers to support the new software.

Function(s): 652.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
652 Utility Services Capital Impr	\$ 30,080	\$ 173,846	\$ 231,460	\$ 231,460	\$ —	(100.0)%
Revenues by Element						
36 Miscellaneous Revenues	—	—	—	76,227	—	(100.0)%
Transfers In	10,000	—	—	—	—	n/a
Total	10,000	—	—	76,227	—	(100.0)%
Fund Balance						
Beginning Balance	581,353	561,273	387,427	387,427	232,195	(40.1)%
Revenues less Expenditures	(20,080)	(173,846)	(231,460)	(155,233)	—	(100.0)%
Ending Balance	<u>\$ 561,273</u>	<u>\$ 387,427</u>	<u>\$ 155,967</u>	<u>\$ 232,194</u>	<u>\$ 232,195</u>	— %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 30,080	\$ 3,960	\$ —	\$ —	\$ —	n/a
600 Capital Projects	—	169,886	231,460	231,460	—	(100.0)%
Total Expenditures	<u>\$ 30,080</u>	<u>\$ 173,846</u>	<u>\$ 231,460</u>	<u>\$ 231,460</u>	<u>\$ —</u>	(100.0)%

CEMETERY TRUST - 710

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	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	19,094	384	12,000	—	—	n/a
36 Miscellaneous Revenues	24,600	13,194	—	12,000	12,000	— %
Total	43,694	13,578	12,000	12,000	12,000	— %
Fund Balance						
Beginning Balance	684,396	716,090	717,668	717,668	717,668	— %
Revenues less Expenditures	31,694	1,578	—	—	—	n/a
Ending Balance	\$ 716,090	\$ 717,668	\$ 717,668	\$ 717,668	\$ 717,668	— %

YAKCORPS AGENCY - 632

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
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. Due to the new accounting requirements of GASB 84, as of 2021, all resources are being reported within this fund.

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	
	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
Expenditures by Function						
632 Communications	\$ —	\$ 423,403	\$ 658,057	\$ 658,057	\$ 652,267	(0.9)%
Revenues by Element						
33 Intergovernmental	\$ —	\$ 656,276	\$ 658,057	\$ 1,223,264	\$ 652,267	(46.7)%

CUSTODIAL FUND - 633

**Finance & Budget Director
Financial Services Manager**

**Jennifer Ferrer-Santa Ines
Kimberly Dominé**

DEFINITION

The Governmental Accounting Standards Board (GASB) came out with GASB Statement 84, Fiduciary Activities for purposes of accounting and financial reporting. It focuses on whether a government is controlling the asset and the beneficiaries with whom the relationship exists. A custodial fund typically involves the collection of receipts and remittance of the fiduciary resources to individuals, private organizations or other governments. This fiduciary fund allows for separate accountability of these resources as required by GASB Statement 84.

This fund, created in 2021, will be populated with information transferred from other funds once the defined items have been determined.

Function(s): 633.

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

					2022			
		Date of	Maturity	Original	Previous	Amount	Amount	Ending
Fund	Description	Issue	Date	Issue	Balance	Redeemed	Issued	Balance
General Obligation Bonds								
272	2020 Conv Center Add	04/21/20	12/01/44	\$12,620,000	\$12,050,000	\$ 365,000	—	\$ 11,685,000
272	Convention Center (Ref)	04/21/20	12/01/44	2,495,000	2,380,000	70,000	—	2,310,000
272	Capital Theatre (Ref)	04/21/20	12/01/32	4,910,000	4,220,000	330,000	—	3,890,000
281	Street Resurfacing (Ref)	06/18/18	12/01/28	3,500,000	2,447,160	315,566	—	2,131,594
281	SunDome Expansion	06/17/03	12/01/23	1,430,528	117,449	59,687	—	57,762
281	Street Impr Project	06/09/14	06/01/24	13,140,000	4,595,000	1,455,000	—	3,140,000
281	Aquatic Center	09/24/18	12/01/42	8,009,873	7,907,106	48,964	—	7,858,142
281	Sports Complex (Ref)	09/24/18	06/01/35	4,440,127	3,881,618	194,323	—	3,687,295
281	Downtown Futures (Ref)	04/21/20	12/01/22	260,000	126,750	126,750	—	—
281	Fire Apparatus (Ref)	04/21/20	12/01/21	140,000	—	—	—	—
281	WV Fire Station (Ref)	04/21/20	12/01/22	140,000	68,250	68,250	—	—
Sub-Total				51,085,528	37,793,333	3,033,540	—	34,759,793
Revenue Bonds								
488	WW Rev Bonds (Ref)	04/21/20	12/01/27	2,590,000	2,395,000	320,000	—	2,075,000
491	Irrigation Rev Bonds (Ref)	04/21/20	12/01/34	3,260,000	3,085,000	185,000	—	2,900,000
493	Wastewater Rev Bonds (B)	04/30/12	11/01/23	9,400,000	3,230,000	1,075,000	—	2,155,000
Sub-Total				15,250,000	8,710,000	1,580,000	—	7,130,000
Grand Total				\$66,335,528	\$46,503,333	\$ 4,613,540	\$ —	\$ 41,889,793

2020 CONVENTION CENTER & CAPITOL THEATRE PFD LTGO BONDS - 272

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
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 and 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): 832, 833 & 834.

EXPLANATORY NARRATIVE

PFD LONG-TERM GENERAL OBLIGATION BOND DETAIL

Project	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2022	Bonds Outstanding 12/31/22	Coupons Maturing 2022
Function 833 - Capital Improvement/Convention Center						
2020 Convention Center (Ref)	12/01/44	\$ 2,495,000	\$ 115,000	\$ 70,000	\$ 2,310,000	\$ 84,583
Function 834 - Capital Improvement/Convention Center						
2020 Conv Center Addition	12/01/44	12,620,000	570,000	365,000	11,685,000	427,906
		15,115,000	685,000	435,000	13,995,000	512,489
Function 832 - Capital Improvement/Capitol Theatre						
2020 Capital Theatre (Ref)	12/01/32	4,910,000	690,000	330,000	3,890,000	124,557
Fund Total		<u>\$ 20,025,000</u>	<u>\$ 1,375,000</u>	<u>\$ 765,000</u>	<u>\$ 17,885,000</u>	<u>\$ 637,046</u>

Convention Center Capital Improvement - 833/834

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

Capitol Theatre Capital Improvement - 832

Revenues for the Capitol Theatre bonds consist of a transfer from the Public Facilities District Capitol Theatre fund (174).

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	\$ 600,000	\$ 8,125,000	\$ 740,000	\$ 740,000	\$ 765,000	3.4 %
800 Debt Service - Interest	430,925	683,718	653,696	653,696	637,046	(2.5)%
Total	1,030,925	8,808,718	1,393,696	1,393,696	1,402,046	0.6 %
Revenues by Element						
31 Taxes	—	—	347,051	347,051	347,211	— %
33 Intergovernmental	102,307	48,838	—	—	—	n/a
39 Other Financing Sources	—	7,405,000	—	—	—	n/a
Transfers In	924,795	1,409,417	987,645	987,645	1,054,577	6.8 %
Total	1,027,102	8,863,255	1,334,696	1,334,696	1,401,788	5.0 %
Fund Balance						
Beginning Balance	111,902	108,080	162,617	162,617	103,617	(36.3)%
Revenues less Expenditures	(3,823)	54,537	(59,000)	(59,000)	(258)	(99.6)%
Ending Balance	<u>\$ 108,079</u>	<u>\$ 162,617</u>	<u>\$ 103,617</u>	<u>\$ 103,617</u>	<u>\$ 103,359</u>	(0.2)%

MISCELLANEOUS LTGO BONDS - 281

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
Kimberly Dominé

DEFINITION

This fund provides for redemption of several different Limited Tax General Obligation Bond Issues. It provides redemption for 2003 SunDome, 2007 & 2008 Fire & Streets Capital bond issues that were refunded in 2020. Also provided for is the redemption for 2014 & 2018 Street Improvement bonds. The debt service on these two street improvement bonds totals \$2,048,039, which meets the charter amendment to use an additional \$2.0 million per year for streets. Also provided for is the redemption for the Aquatic Center and SOZO Sports Complex Bonds. The debt service on these two bonds total \$820,000, which meets the charter amendment to use \$750,000 per year for Parks. It is expected that there will be a new bond of \$5.0 million in 2022 for the next phase of the Old Mill Site Project

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

Function(s): 818, 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 2022 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 2022	Bonds Outstanding 12/31/22	Coupons Maturing 2022
SunDome	818	12/01/23	\$ 1,430,528	\$ 1,313,079	\$ 59,687	\$ 57,762	\$ 88,246
West Valley Fire Station (Ref)	824	12/01/22	140,000	71,750	68,250	—	2,048
Aquatic Center YMCA	826	12/01/42	8,009,873	102,767	48,964	7,858,142	371,036
Downtown Rev (Ref)	828	12/01/22	260,000	133,250	126,750	—	3,803
2020 Fire Ladder App (Ref)	830	12/01/21	140,000	140,000	—	—	—
Street Improvements	868	06/01/24	13,140,000	8,545,000	1,455,000	3,140,000	193,375
Sports Complex (Ref)	887	06/01/35	4,440,127	558,509	194,323	3,687,295	205,677
Street Resurfacing (Ref)	888	12/01/28	3,500,000	1,052,840	315,566	2,131,594	84,098
Total			<u>\$ 31,060,528</u>	<u>\$11,917,195</u>	<u>\$2,268,540</u>	<u>\$ 16,874,793</u>	<u>\$ 948,283</u>

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	\$ 2,346,876	\$ 2,737,316	\$ 2,489,081	\$ 2,267,081	\$ 2,268,541	0.1 %
800 Debt Service - Interest	1,188,738	1,106,027	1,177,869	1,027,879	948,282	(7.7)%
Total	3,535,614	3,843,343	3,666,950	3,294,960	3,216,823	(2.4)%
Revenues by Element						
31 Taxes	2,942,719	2,344,014	2,342,214	2,342,214	2,269,398	(3.1)%
39 Other Financing Sources	—	552,234	—	—	—	n/a
Transfers In	596,100	952,396	1,324,736	952,746	947,425	(0.6)%
Total	3,538,819	3,848,644	3,666,950	3,294,960	3,216,823	(2.4)%
Fund Balance						
Beginning Balance	3,433	6,638	11,939	11,939	11,939	— %
Revenues less Expenditures	3,205	5,301	—	—	—	n/a
Ending Balance	<u>\$ 6,638</u>	<u>\$ 11,939</u>	<u>\$ 11,939</u>	<u>\$ 11,939</u>	<u>\$ 11,939</u>	— %

2004 CONVENTION CENTER LTGO BONDS - 287

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
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 \$75,485 will be moved to the new General Obligation Bonds that are accounted for in 834.

LONG-TERM GENERAL OBLIGATION CONVENTION CENTER BOND DETAIL

			Redeemed	Bonds	Bonds	Coupons
	Date of	Original	in Prior	Maturing	Outstanding	Maturing
Date of Issue	Maturity	Issue	Years	2022	12/31/22	2022
9/7/04 Refunding 1996 Bonds	11/01/19	\$ 4,175,000	\$ 4,175,000	\$ —	\$ —	\$ —

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditures by Function						
700 Debt Service - Principal	\$ 335,000	\$ —	\$ —	\$ —	\$ —	n/a
800 Debt Service - Interest	14,070	—	—	—	—	n/a
Total	349,070	—	—	—	—	n/a
Revenues by Element						
31 Taxes	349,763	(30,801)	—	—	—	n/a
36 Miscellaneous Revenues	1,500	—	—	—	—	n/a
Total	351,263	(30,801)	—	—	—	n/a
Fund Balance						
Beginning Balance	104,093	106,286	75,485	75,485	75,485	— %
Revenues less Expenditures	2,193	(30,801)	—	—	—	n/a
Ending Balance	\$ 106,286	\$ 75,485	\$ 75,485	\$ 75,485	\$ 75,485	— %

2008 WASTEWATER REVENUE BONDS - 488

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
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): 859.

EXPLANATORY NARRATIVE

This bond redemption fund shows an estimated balance at the end of 2022 of (\$17,465).

2008 WASTEWATER BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2022	Bonds Outstanding 12/31/22	Coupons Maturing 2022
Function 859 - 2020 Wastewater Revenue Bonds						
2020 Revenue Bond (Ref)	12/01/27	\$ 2,590,000	\$ 510,000	\$ 320,000	\$ 1,760,000	\$ 62,400

BUDGET SUMMARY

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimated Year-End	2022 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
700 Debt Service - Principal	\$ 290,000	\$ 195,000	\$ 315,000	\$ 315,000	\$ 320,000	1.6 %
800 Debt Service - Interest	104,219	56,468	71,850	71,850	62,400	(13.2)%
Total	394,219	251,468	386,850	386,850	382,400	(1.2)%
Revenues by Element						
36 Miscellaneous Revenues	900	—	—	—	—	n/a
Transfers In	415,063	412,738	386,850	386,850	382,400	(1.2)%
Total	415,963	412,738	386,850	386,850	382,400	(1.2)%
Fund Balance						
Beginning Balance	(200,478)	(178,734)	(17,465)	(17,465)	(17,465)	— %
Revenues less Expenditures	21,744	161,270	—	—	—	n/a
Ending Balance	<u>\$ (178,734)</u>	<u>\$ (17,464)</u>	<u>\$ (17,465)</u>	<u>\$ (17,465)</u>	<u>\$ (17,465)</u>	— %

2004 IRRIGATION SYSTEM REVENUE BONDS - 491

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
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): 856.

EXPLANATORY NARRATIVE

The bond redemption fund balance at the end of 2022 is (\$21,907).

IRRIGATION BOND DETAIL

			Redeemed	Bonds	Bonds	Coupons
	Date of	Original	in Prior	Maturing	Outstanding	Maturing
Date of Issue	Maturity	Issue	Years	2022	12/31/22	2022
Function 856 - 2020 Irrigation Revenue Bonds						
2020 Irrigation Bond (Ref)	12/01/34	\$ 3,260,000	\$ 355,000	\$ 185,000	\$ 2,720,000	\$ 87,150

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditures by Function						
700 Debt Service - Principal	\$ 155,000	\$ 175,000	\$ 180,000	\$ 180,000	\$ 185,000	2.8 %
800 Debt Service - Interest	110,103	117,427	92,550	92,550	87,150	(5.8)%
Total	265,103	292,427	272,550	272,550	272,150	(0.1)%
Revenues by Element						
Transfers In	320,154	318,760	272,550	272,550	272,150	(0.1)%
Fund Balance						
Beginning Balance	(103,291)	(48,240)	(21,907)	(21,907)	(21,907)	— %
Revenues less Expenditures	55,051	26,333	—	—	—	n/a
Ending Balance	<u>\$ (48,240)</u>	<u>\$ (21,907)</u>	<u>\$ (21,907)</u>	<u>\$ (21,907)</u>	<u>\$ (21,907)</u>	— %

2012 WASTEWATER REVENUE BONDS - 493

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
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 2022 of \$1,592,748 and is in compliance with reserve requirements set forth in bond covenants.

2012 WASTEWATER BOND DETAIL

			Redeemed	Bonds	Bonds	Coupons
	Date of	Original	in Prior	Maturing	Outstanding	Maturing
Date of Issue	Maturity	Issue	Years	2022	12/31/22	2022
Wastewater Revenue Bonds	11/01/23	\$ 9,400,000	\$ 7,205,000	\$ 1,075,000	\$ 1,120,000	\$ 87,800

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended	Estimated	Projected	YE Est
			Budget	Year-End	Budget	to Proj
Expenditures by Function						
700 Debt Service - Principal	\$ 955,000	\$ 1,000,000	\$ 1,035,000	\$ 1,035,000	\$ 1,075,000	3.9 %
800 Debt Service - Interest	172,833	141,000	129,200	129,200	87,800	(32.0)%
Total	1,127,833	1,141,000	1,164,200	1,164,200	1,162,800	(0.1)%
Revenues by Element						
36 Miscellaneous Revenues	2,100	—	—	—	—	n/a
Transfers In	1,162,400	1,169,200	1,164,200	1,164,200	1,162,800	(0.1)%
Total	1,164,500	1,169,200	1,164,200	1,164,200	1,162,800	(0.1)%
Fund Balance						
Beginning Balance	1,527,882	1,564,548	1,592,748	1,592,748	1,592,748	— %
Revenues less Expenditures	36,667	28,200	—	—	—	n/a
Ending Balance	\$ 1,564,549	\$ 1,592,748	\$ 1,592,748	\$ 1,592,748	\$ 1,592,748	— %

INTERGOVERNMENTAL - 590**GENERAL FUND**

Finance & Budget Director
Financial Services Manager

Jennifer Ferrer-Santa Ines
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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
567 Clean Air	\$ 37,560	\$ 37,676	\$ 37,776	\$ 37,776	\$ 38,196	1.1 %
569 Division of Alcoholism	12,894	—	26,650	—	—	n/a
575 YV Council of Governments	56,384	63,767	63,767	63,767	68,065	6.7 %
587 Interlocal Agreement - County	39,095	39,095	39,095	39,095	—	(100.0)%
591 Court Costs	685	95,936	3,000	3,000	—	(100.0)%
Total	\$ 146,618	\$ 236,474	\$ 170,288	\$ 143,638	\$ 106,261	(26.0)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 146,617	\$ 236,474	\$ 170,288	\$ 143,638	\$ 106,261	(26.0)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
567 Clean Air						
400 Professional Services & Charges						
49 Miscellaneous	\$ 37,560	\$ 37,676	\$ 37,776	\$ 37,776	\$ 38,196	1.1 %

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. In 2019 the RCW was amended.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
569 Division of Alcoholism						
400 Professional Services & Charges						
49 Miscellaneous	\$ 12,894	\$ —	\$ 26,650	\$ —	\$ —	n/a

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
575 YV Council of Governments						
400 Professional Services & Charges						
49 Miscellaneous	\$ 56,384	\$ 63,767	\$ 63,767	\$ 63,767	\$ 68,065	6.7 %

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 \$0 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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
587 Interlocal Agreement - County						
400 Professional Services & Charges						
49 Miscellaneous	\$ 39,095	\$ 39,095	\$ 39,095	\$ 39,095	\$ —	(100.0)%

Court Costs - 591

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
591 Court Costs						
400 Professional Services & Charges						
41 Professional Services	\$ 685	\$ 95,936	\$ 3,000	\$ 3,000	\$ —	(100.0)%

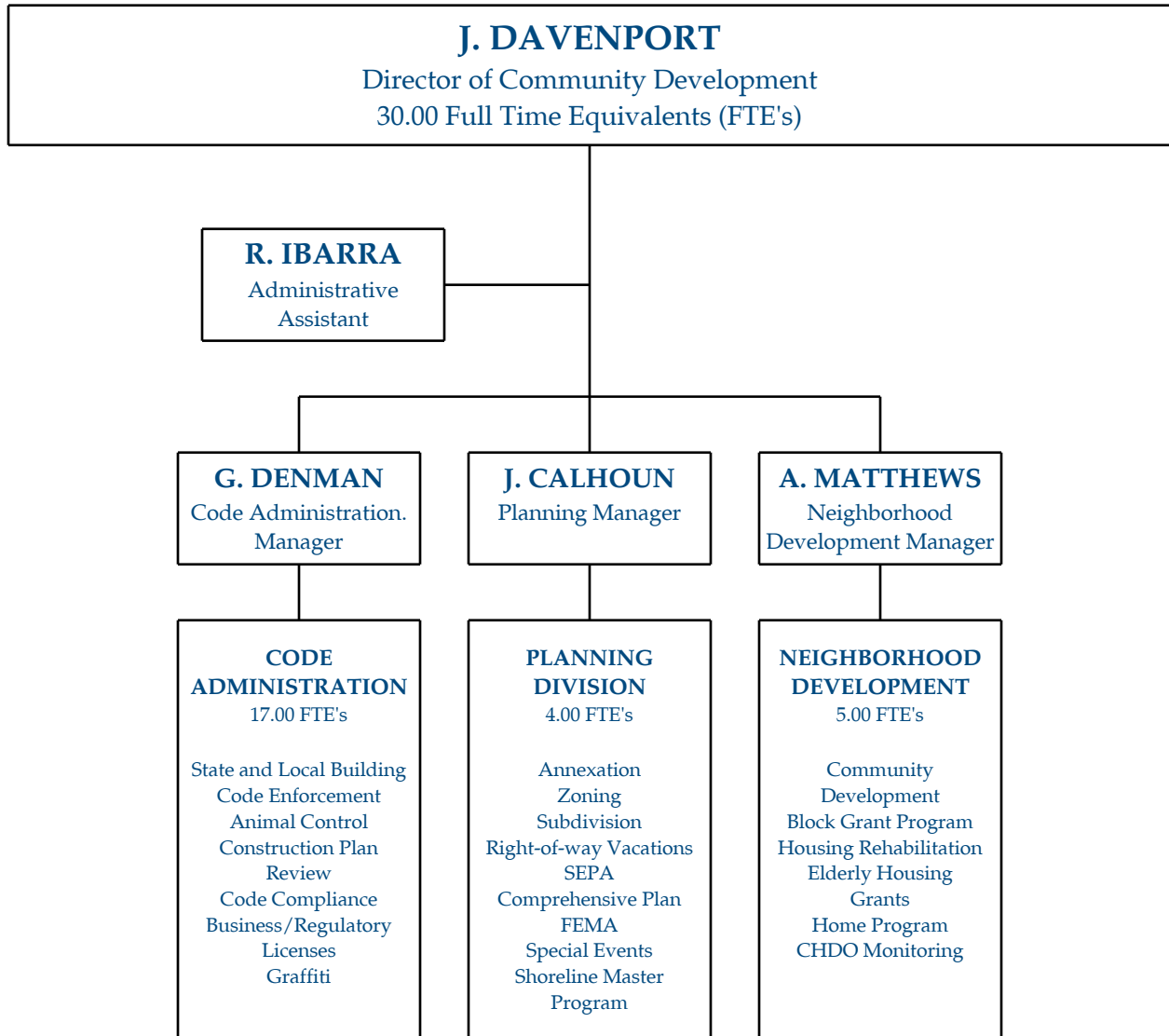
COMMUNITY DEVELOPMENT

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

* General Fund Department

COMMUNITY DEVELOPMENT

Organizational Chart as of January 1, 2022



PLANNING - 210**GENERAL FUND**

**Community Development Director
Planning Manager**

**Joan Davenport
Joseph Calhoun**

DEFINITION

The mission of the Planning Division is to assist the residents of Yakima in achievement of their personal and community development goals. This done through a variety of current and long-term Planning tasks, as follows:

- Current Planning
 - Zoning Review (Type 1, 2, 3; Rezone; Modification; Etc.).
 - Subdivision Review (Short Plat, Long Plat, Boundary Line Adjustment).
 - Environmental Review (State Environmental Policy Act, Critical Area, Shorelines).
 - Annexation.
- Long Range Planning
 - Comprehensive Plan Amendment.
 - Housing Action Plan.
 - Yakima Municipal Code (YMC) updates to Title 15 (Zoning), Title 14 (Subdivision), Title 17 (Shorelines) and Ch. 6.88 (Environmental).
- Development Services Team
 - Weekly meetings with representatives from Codes, Engineering, Water, Wastewater, etc.
 - Free Pre-Application meetings with potential developers.
- Commission/Committee staffing
 - Planning Commission.
 - Historic Preservation Commission.
 - Tree Board.
 - Bicycle and Pedestrian Advisory Committee.
 - Hearing Examiner.
- Right-of-Way Use Permits.

ACCOMPLISHMENTS**Fiscal Sustainability**

- Shoreline Master Program periodic update adopted August 2021 – Funded through a \$28k grant from the Department of Ecology.
- Critical Areas Ordinance update adopted September 2021 – Required to maintain eligibility in the National Flood Insurance Program (NFIP).

Housing

- Housing Action Plan (HAP) adopted June 2021 – Funded through a \$100k grant from the Department of Commerce.
 - Planning Commission is holding study sessions to review draft Title 15 code updates for Cottage Housing, Tiny Homes, and other housing related amendments.

Strengthening Partnerships

- Department of Archaeology and Historic Preservation (DAHP) Grant Award - \$12,000 for the City of Yakima Naches Avenue Historic Inventory Survey.

- Currently assisting with permitting and some economic development functions during this time of citywide organizational transition.

Investment in Infrastructure

- Participation in the multi-jurisdictional Powerhouse Road Corridor Study.
- The Planning Division has processed several infrastructure development applications for Engineering, Parks, and the Airport.

GOALS

Fiscal Sustainability

- Conduct a fee study of Planning related fees and charges.
- Identify policy changes to reduce printing and mailing costs, utilizing online and ITS services where applicable.

Housing

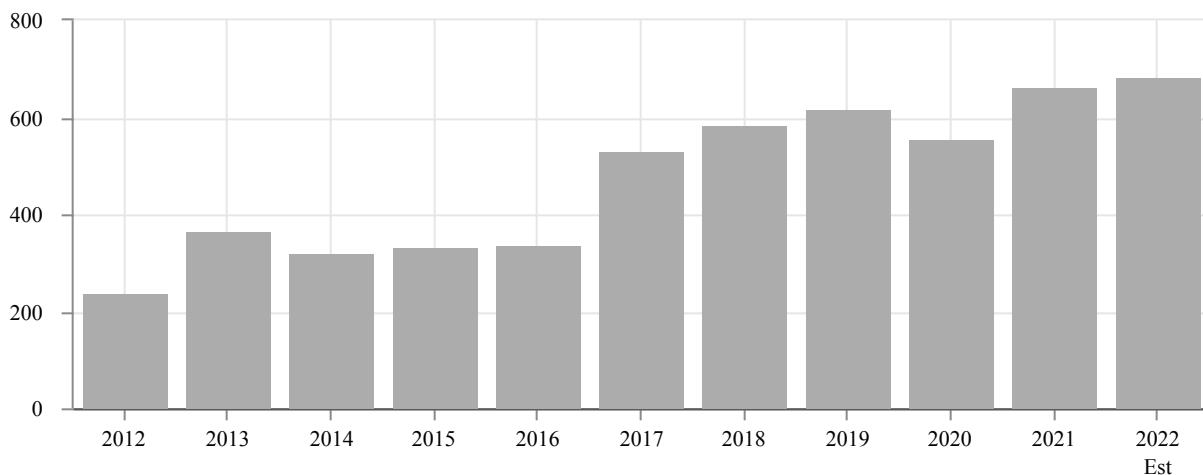
- Finalize initial HAP implementation tasks currently under review by the Planning Commission

Strengthening Partnerships

- Work with local non-profit and market-rate housing developers to identify new and creative solutions to streamline the housing development process.
- Actively participate in the County's Urban Growth Area Update process.
- Dept. Archaeology and Historic Preservation Grant Award - \$8,000 to prepare Fruit Row nomination.

Function(s): 213, 216 & 219.

LAND USE APPLICATIONS BY YEAR



PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Permit Type / Description				
Administrative Adjustment	33	21	17	20
Annexation	—	—	1	—
Appeal to City Council	1	—	1	—
Appeal to Hearing Examiner	2	2	3	2
Block Party		1	1	1

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Class 1 Review	166	203	140	150
Class 2 Review	38	29	35	35
Class 3 Review	12	4	2	2
Comprehensive Plan Amendment	6	1	7	5
Critical Areas Review	27	16	40	30
Development Agreement	—	2	—	—
Extension of Zoning or Subdivision Approval	5	4	—	—
Final Binding Site Plan	—	1	—	—
Final Long Plat	3	6	1	5
Final Short Plat	10	5	8	8
Historic Preservation	—	—	2	3
Home Occupation Class 1	—	—	175	180
Long Plat Alteration, Vacation or Easement Release	2	1	—	—
Long Rage/Special Project	—	1	1	1
Modification	40	37	40	40
Non-Conforming Use / Structure	—	—	1	1
Planned Development	—	2	2	2
Pre-Application DST Meeting	52	43	30	30
Preliminary Binding Site Plan	—	—	—	1
Preliminary Long Plat	3	3	3	4
Preliminary Short Plat	13	13	18	15
Reasonable Accommodation	—	1	—	—
Rezone	7	3	7	7
Right of Way Vacation	2	—	—	—
SEPA Environmental Review	43	20	30	30
Shoreline Development Permit, Variance or Condition Use	1	—	1	1
Shoreline Exemption	3	1	1	1
Short Plat Alteration or Easement Release	4	—	1	—
Short Plat Exemption	33	36	28	30
Special Event Permit Application	48	14	20	25
Temporary Outdoor Seating	—	16	—	—
Text Amendment	2	—	—	1
Traffic Concurrency Review	10	9	15	15
Variance	5	—	1	—
Wireless Communication Facility / Cell Tower	25	15	15	15
Zoning Verification Letter	21	46	18	25
Total	617	556	665	685

AUTHORIZED PERSONNEL

Class		2019	2020	2021	2022
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
1150	Director of Community Development	1.00	1.00	1.00	1.00
1254	Planning Manager	1.00	1.00	1.00	1.00
3312	Planning Technician	1.00	1.00	1.00	1.00
3320	Community Development Specialist	1.00	1.00	1.00	—
3321	Associate Planner ¹	—	—	—	1.00
3322	Senior Planner	2.00	2.00	2.00	2.00
11601	Community Development Admin Asst.	1.00	1.00	1.00	1.00
Total Personnel ²		7.00	7.00	7.00	7.00

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
213 Land Use	\$ 41,118	\$ 36,921	\$ 30,000	\$ 40,000	\$ 35,000	(12.5)%
216 Comprehensive Planning	477,473	588,639	568,222	561,977	559,144	(0.5)%
219 Administration	186,429	190,366	198,474	194,719	202,660	4.1 %
Total	<u>\$ 705,020</u>	<u>\$ 815,926</u>	<u>\$ 796,696</u>	<u>\$ 796,696</u>	<u>\$ 796,804</u>	— %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 446,196	\$ 469,988	\$ 497,827	\$ 490,664	\$ 504,180	2.8 %
200 Personnel Benefits	171,935	177,191	183,029	183,029	186,784	2.1 %
Sub-Total Salaries & Benefits	618,131	647,179	680,856	673,693	690,964	2.6 %
300 Operating Supplies	3,034	994	2,700	1,300	2,700	107.7 %
400 Professional Services & Charges	83,854	167,753	113,140	121,703	103,140	(15.3)%
Total Expenditures	<u>\$ 705,019</u>	<u>\$ 815,926</u>	<u>\$ 796,696</u>	<u>\$ 796,696</u>	<u>\$ 796,804</u>	— %

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 Hearing Examiner and the Hearing 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.

¹ A Community Development Specialist was replaced with an Associate Planner due to a mid-year reorganization in 2021.

² The equivalent of .78 FTE's are funded by Codes (220).

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
213 Land Use	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 41,118	\$ 36,921	\$ 30,000	\$ 40,000	\$ 35,000	(12.5)%

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
216 Comprehensive Planning	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 306,851	\$ 326,828	\$ 349,711	\$ 338,939	\$ 349,454	3.1 %
12 Overtime	—	—	50	50	50	— %
13 Special Pay	14	530	200	1,950	1,726	(11.5)%
14 Retirement/Termination Cashout	690	853	2,000	5,259	2,000	(62.0)%
Total	307,555	328,211	351,961	346,198	353,230	2.0 %
200 Benefits	126,359	131,182	135,876	135,876	140,529	3.4 %
300 Operating Supplies						
31 Office & Operating Supplies	882	621	2,000	1,000	2,000	100.0 %
35 Small Tools & Equipment	2,152	346	400	200	400	100.0 %
Total	3,034	967	2,400	1,200	2,400	100.0 %
400 Professional Services & Charges						
41 Professional Services	22,775	116,922	62,000	62,000	47,000	(24.2)%
42 Communications	10,505	8,110	8,585	8,585	8,585	— %
43 Transportation & Training	772	—	1,000	—	1,000	n/a
48 Repairs & Maintenance	—	—	300	1,018	300	(70.5)%
49 Miscellaneous	6,471	3,247	6,100	7,100	6,100	(14.1)%
Total	40,523	128,279	77,985	78,703	62,985	(20.0)%
Total Expenditures	\$ 477,471	\$ 588,639	\$ 568,222	\$ 561,977	\$ 559,144	(0.5)%

Administration - 219

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
219 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 137,761	\$ 140,898	\$ 143,588	\$ 143,588	\$ 148,672	3.5 %
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	138,639	141,776	145,866	144,466	150,950	4.5 %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
219 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	45,576	46,008	47,152	47,152	46,255	(1.9)%
300 Operating Supplies						
31 Office & Operating Supplies	—	27	100	100	100	— %
35 Small Tools & Equipment	—	—	200	—	200	n/a
Total	—	27	300	100	300	200.0 %
400 Professional Services & Charges						
42 Communications	802	726	1,400	900	1,400	55.6 %
43 Transportation & Training	521	—	1,305	—	1,305	n/a
48 Repairs & Maintenance	—	—	200	200	200	— %
49 Miscellaneous	891	1,828	2,250	1,900	2,250	18.4 %
Total	2,214	2,554	5,155	3,000	5,155	71.8 %
Total Expenditures	\$ 186,429	\$ 190,365	\$ 198,473	\$ 194,718	\$ 202,660	4.1 %

Dedicated Revenue

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
32 Licenses & Permits	\$ 10,335	\$ 5,035	\$ 7,500	\$ 7,500	\$ 7,500	— %
33 Intergovernmental	—	13,191	13,000	13,000	—	(100.0)%
34 Charges for Goods & Services	119,690	86,236	110,000	127,235	125,000	(1.8)%
Total	\$ 130,025	\$ 104,462	\$ 130,500	\$ 147,735	\$ 132,500	(10.3)%

CODE ADMINISTRATION - 220**GENERAL FUND**

Community Development Director
Code Administration Manager

Joan Davenport
Glenn Denman

DEFINITION

This Code Administration Division is responsible for the enforcement of all development codes related to structural, fire, life safety and health requirements. In addition, this division enforces land use regulations; operates the City's customer service Permit Center; answers water and sewer utility location and/or connection fee inquiries, issues business 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 the Clean City team abates (paints over) graffiti, and handles complaints regarding the public way.

ACCOMPLISHMENTS**Public Safety**

- Began the implementation of Bluebeam software for performing electronic building plan reviews.
- Transitioned to (2) City FTE animal control officers in lieu of Humane Society contract officers.

Fiscal Sustainability

- Obtained approval from Council to move forward with a permit fee study.

Housing

- Adopted the 2018 International Property Maintenance Code (IPMC) which creates sustainable and safe housing, and in turn repealed outdated and redundant housing codes (Community Review Board was eliminated and replaced with administrative review of cases, with opportunity to appeal to the Hearing Examiner).
- Adopted 2018 Washington State fire and commercial/residential building, plumbing and mechanical codes that regulate new structures, including the Existing Building Code for the modification of existing structures.

Strengthening Partnerships

- Worked with Legal and YPD to bring code compliance and animal control officers up to date with their limited commissions.
- Worked with community stakeholders to obtain donations/funds for enhancing our graffiti paint out program and Clean City program.
- Worked with the Engineering Department to help develop their engineering permit issuance processes.
- Code Compliance and Clean City staff worked closely with Yakima County, WA State Fish and Wildlife, DOT, YPD, Legal, Camp Hope and Greenway staff to enable the clean up of the Yakima Greenway through enforcement and cooperation.

GOALS**Public Safety**

- Streamline/create consistent code compliance activities.
 - Eliminate zones (the city is divided up into 4 zones with an officer assigned to each zone).
 - Create a Code Compliance Project Coordinator position to monitor incoming complaints, prioritize and assign cases, file notices with the Courthouse, create notice templates for each type of case, monitor incoming payments of fines and order title searches.
 - Officers will concentrate on site visits, determine violations, follow up to abate/close cases.
- Create an online animal control licensing portal so the public may be able to obtain dog licenses easier.

Fiscal Sustainability

- Perform a complete permit fee study.
- Create a technology fee (based on permit fee) for the implementation of performing electronic plan reviews.

Strengthening Partnerships

- Work with YPD/Legal to utilize Sector (online citation portal) for writing citations in a more efficient manner.
- Work with YPD/Legal to utilize Spillman for obtaining information necessary for writing citations.
- Work with Legal to review Title 6 animal control ordinances to be more effective in animal control efforts.
- Work with Legal/Planning to create an ordinance that regulates placement of commercial dumpsters.
- Work with Legal to create an operational permit for the handling and disposal of used tires.
- Work with the Department of Ecology/Clean City to clean up and dispose of used tires that are constantly being dumped throughout the City.
- Work with Fire/Legal to amend the IPMC to enhance enforcement of fire code related violations.
- Work with Legal to develop a fee schedule for performing code compliance site inspections.
- Employ a Lean permitting process in conjunction with other departments to improve customer service and internal efficiency.

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

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Licenses				
Business Licenses (New and Renewal)	5,627	5,443	6,950	6,500
Regulatory Licenses (New and Renewal)	562	519	520	520
Dangerous Building/Code Compliance				
Dangerous Building Cases	38	28	25	25
Cases to the Community Review Board ¹	21	13	2	—
Cases Resulting in IPMC Penalties	—	—	27	35
Graffiti Paintouts/Abatements (Clean City)	850	5,580	3,000	3,500
Other Clean City Compliance Cases (starting 9/2020)	—	189	523	600
Code Compliance Cases (excluding Graffiti)	2,658	3,134	2,500	3,000
Animal Control				
Animal Control Cases	3,898	2,575	2,000	3,000
Animal Control Cases Resulting in Citations	92	34	75	75

¹ The Community Review Board was eliminated in February 2021 with the adoption of the IPMC.

PERFORMANCE STATISTICS

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Code Administration				
Building Permits Issued	1,122	1,015	1,000	1,000
Fire Permits Issued	171	142	100	110
Mechanical Permits	723	708	700	700
Plumbing Permits	576	535	575	575
Sign Permits	93	96	90	90
Commercial Plan Reviews Performed	577	494	400	450
Residential Plan Reviews Performed	596	387	450	450
Water/Sewer Applications Processed	350	345	600	500
Examinations Administered	12	4	5	5
Right-of-Way Use Permits (Initial)	5	9	8	8

AUTHORIZED PERSONNEL

Class		2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
Code	Position Title				
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 ²	1.00	1.00	1.00	2.00
11251	Supervising Code Inspector	1.00	1.00	1.00	1.00
Total Personnel ³		17.00	17.00	17.00	18.00

BUDGET SUMMARY

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimated Year-End	2022 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
223 Animal Control	\$ 362,001	\$ 338,904	\$ 357,988	\$ 324,374	\$ 370,488	14.2 %
225 Dangerous Buildings	42,470	16,549	40,000	30,000	40,000	33.3 %
226 Permits / Licenses	133,228	106,465	166,889	165,826	182,127	9.8 %
229 Code Administration	1,377,714	1,351,953	1,393,450	1,435,526	1,430,471	(0.4)%
Total	<u>\$ 1,915,413</u>	<u>\$ 1,813,871</u>	<u>\$ 1,958,327</u>	<u>\$ 1,955,726</u>	<u>\$ 2,023,086</u>	3.4 %

² A full-time Animal Control Officer was added in 2021, moving the funding for the position from the Human Society contract to the Criminal Justice Sales Tax 0.3% Fund.

³ 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).

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
Expenditures by Object	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,095,052	\$ 1,023,267	\$ 1,065,133	\$ 1,122,632	\$ 1,163,294	3.6 %
200 Personnel Benefits	442,960	422,681	448,776	453,145	487,704	7.6 %
Sub-Total Salaries & Benefits	1,538,012	1,445,948	1,513,909	1,575,777	1,650,998	4.8 %
300 Operating Supplies	37,686	22,835	27,000	28,500	27,000	(5.3)%
400 Professional Services & Charges	337,215	342,589	414,918	351,449	345,088	(1.8)%
Transfers	2,500	2,500	2,500	—	—	n/a
Total Expenditures	<u>\$ 1,915,413</u>	<u>\$ 1,813,872</u>	<u>\$ 1,958,327</u>	<u>\$ 1,955,726</u>	<u>\$ 2,023,086</u>	3.4 %

EXPLANATORY NARRATIVE

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

Expenditures are used solely for the salary of two Animal Control Officers, which are funded by the .3% Criminal Justice Sales Tax account.

	2019	2020	2021	2021	2022	% Chng
223 Animal Control/Crim Just .3%	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 55,491	\$ 41,513	\$ 45,239	\$ 65,555	\$ 100,197	52.8 %
12 Overtime	—	—	100	150	455	203.3 %
13 Special Pay	1	—	50	50	50	— %
14 Retirement/Termination Cashout	—	—	500	876	500	(42.9)%
Total	55,492	41,513	45,889	66,631	101,202	51.9 %
200 Benefits	30,585	16,039	30,469	34,838	54,986	57.8 %
300 Operating Supplies						
31 Office & Operating Supplies	543	404	500	4,000	500	(87.5)%
32 Fuel	3,187	1,162	3,000	2,000	3,000	50.0 %
Total	3,730	1,566	3,500	6,000	3,500	(41.7)%
400 Professional Services & Charges						
41 Professional Services	2,440	5,794	6,395	6,395	—	(100.0)%
42 Communications	2,760	2,975	3,770	2,350	3,770	60.4 %
48 Repairs & Maintenance	1,110	84	1,465	1,165	1,465	25.8 %
49 Miscellaneous	—	—	—	2,995	2,565	(14.4)%
Total	6,310	8,853	11,630	12,905	7,800	(39.6)%
Vehicle Replacement	2,500	2,500	2,500	—	—	n/a
Total Expenditures	<u>\$ 98,617</u>	<u>\$ 70,471</u>	<u>\$ 93,988</u>	<u>\$ 120,374</u>	<u>\$ 167,488</u>	39.1 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
223 Animal Control	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
32 Fuel	\$ 1,806	\$ (1,530)	\$ 1,000	\$ —	\$ 1,000	n/a
400 Professional Services & Charges						
41 Professional Services	261,164	269,956	258,000	202,000	202,000	— %
48 Repairs & Maintenance	—	9	—	—	—	n/a
49 Miscellaneous	416	—	5,000	2,000	—	(100.0)%
Total	261,580	269,965	263,000	204,000	202,000	(1.0)%
Total Expenditures	\$ 263,386	\$ 268,435	\$ 264,000	\$ 204,000	\$ 203,000	(0.5)%

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 adoption of the IPMC, much of our private property compliance efforts have been streamlined, and with the creation of Clean City, efforts are more "hands on" and proactive (City staff is not able to personally abate private property cases, but are able to abate issues within the public right of way).

These proposed expenditures are due to anticipated 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 having to cover the cost up front and place a lien on the property. Placing a lien on the property always requires that monies be spent up front on title searches and filing fees which can cost anywhere from \$600 and up for each case, not to mention the possibility of other additional upfront costs.

The cost collection of abatement expenditures made by the City has three potential methods by which the city collects abatement fines and reimbursements for nuisance or dangerous conditions on private property, which include: payment in full, a payment plan with the property owner, a lien on the property and placing abatement 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 fines, cleanup costs, fees and title reports, 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
225 Dangerous Buildings	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Operating Supplies	\$ 8,082	\$ 2,238	\$ —	\$ —	\$ —	n/a
32 Fuel	1,336	(863)	—	—	—	n/a
Total	9,418	1,375	—	—	—	n/a

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
225 Dangerous Buildings						
400 Professional Services & Charges						
48 Repairs & Maintenance	716	41	—	—	—	n/a
49 Miscellaneous	32,336	15,133	40,000	30,000	40,000	33.3 %
Total	33,052	15,174	40,000	30,000	40,000	33.3 %
Total Expenditures	\$ 42,470	\$ 16,549	\$ 40,000	\$ 30,000	\$ 40,000	33.3 %

Permits / Licenses - 226

This function is charged with administration of Title 5 of the Yakima Municipal Code, which includes the licenses in the following chart.

MULTIPLE CODE PERMITTING AND LICENSE ACTIVITY

Amusement Devices	Business Licenses
Panorama Devices	Beautification Permits
Sidewalk Cafés	Pawnbrokers
Billiard and Pool Tables	Peddlers
Dance Halls and Cabarets	Secondhand Dealers
Dance Studios	Solicitation of Funds for Religious Purposes
Junk Dealers	Taxicabs and Vehicles for Hire
Liquor-Live Entertainment License	Tattooing
Right-of-Way Use Permits	Utility Locate and Connection Fee Collection
Adult Entertainment	Temporary Use Permits
Street Break Permits	Sign Company Licenses
Public Dance Permits	Special Event Permits
Banner Permits	Closing Out Sales
Sightseeing Vehicles	Noise Permits

Included in these expenditures are a portion of the Permit Technicians and Permit Technician supervision within the division. Additionally, Side Sewer Installer, and other specialty licenses 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, 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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
226 Permits/Licenses						
100 Salaries & Wages						
11 Salaries & Wages	\$ 93,242	\$ 73,652	\$ 83,095	\$ 83,095	\$ 97,903	17.8 %
12 Overtime	—	—	100	10	100	900.0 %
13 Special Pay	1,614	1,111	782	1,460	2,144	46.8 %
14 Retirement/Termination Cashout	50	23	1,000	50	1,000	n/a
Total	94,906	74,786	84,977	84,615	101,147	19.5 %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
226 Permits/Licenses	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	36,723	29,648	38,211	38,211	37,281	(2.4)%
400 Professional Services & Charges						
41 Professional Services	841	1,785	42,000	42,000	42,000	— %
43 Transportation & Training	69	—	500	—	500	n/a
49 Miscellaneous	690	247	1,200	1,000	1,200	20.0 %
Total	1,600	2,032	43,700	43,000	43,700	1.6 %
Total Expenditures	\$ 133,229	\$ 106,466	\$ 166,888	\$ 165,826	\$ 182,128	9.8 %

Code Administration - 229

For 2021 year-to-date, 755 Building Permits were issued with a construction valuation of \$66,036,035, compared to the same time in 2020 when 798 building permits were issued with a construction valuation of \$72,908,074.

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
229 Code Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 891,753	\$ 902,260	\$ 927,808	\$ 927,808	\$ 954,349	2.9 %
12 Overtime	—	3	300	100	300	200.0 %
13 Special Pay	2,093	3,224	3,159	2,659	3,296	24.0 %
14 Retirement/Termination Cashout	50,810	1,481	3,000	40,820	3,000	(92.7)%
Total	944,656	906,968	934,267	971,387	960,945	(1.1)%
200 Benefits	375,652	376,994	380,096	380,096	395,437	4.0 %
300 Operating Supplies						
31 Office & Operating Supplies	9,172	6,057	7,000	7,000	7,000	— %
32 Fuel	12,462	10,584	12,000	12,000	12,000	— %
35 Small Tools & Equipment	1,100	4,784	3,500	3,500	3,500	— %
Total	22,734	21,425	22,500	22,500	22,500	— %
400 Professional Services & Charges						
41 Professional Services	—	—	2,500	—	2,500	n/a
42 Communications	17,455	14,791	19,444	14,444	19,444	34.6 %
43 Transportation & Training	424	—	2,000	—	2,000	n/a
48 Repairs & Maintenance	10,664	21,717	17,344	33,600	17,344	(48.4)%
49 Miscellaneous	6,130	10,058	15,300	13,500	10,300	(23.7)%
Total	34,673	46,566	56,588	61,544	51,588	(16.2)%
Total Expenditures	\$ 1,377,715	\$ 1,351,953	\$ 1,393,451	\$ 1,435,527	\$ 1,430,470	(0.4)%

Dedicated Revenue

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
31 Taxes	\$ 15,681	\$ 22,334	\$ 15,000	\$ 24,000	\$ 24,000	— %
32 Licenses & Permits	1,169,306	902,587	1,205,200	985,353	982,200	(0.3)%
34 Charges for Goods & Services	469,143	358,144	471,400	450,166	484,200	7.6 %
Total	<u>\$ 1,654,130</u>	<u>\$ 1,283,065</u>	<u>\$ 1,691,600</u>	<u>\$ 1,459,519</u>	<u>\$ 1,490,400</u>	2.1 %

NEIGHBORHOOD DEVELOPMENT - 124

Community Development Director
ONDS Manager

Joan Davenport
Archie Matthews

DEFINITION

The City of Yakima Office of Neighborhood Development Services (ONDS) is charged by the City Council with administering the City's activities funded by the Community Development Block Grant (CDBG), CDBG-CV and HOME Investment Partnerships (HOME) programs. ONDS has maintained Fiscal sustainability in administering these program funds. 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 three 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 HUD regulations.

It is the mission of the City of Yakima Office of Neighborhood Development Services to assist in providing safe, affordable housing, strengthen viable partnerships, create suitable living environments, 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 2022, which is the third year of the five-year Consolidated Plan. The Annual Action Plan will be submitted to City Council for approval, and then sent to the Regional HUD office for acceptance. 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.

ACCOMPLISHMENTS

Public Safety

- Awarded \$130,000 to Henry Beauchamp Community Center to upgrade facility air quality system.
- Awarded \$130,000 to Washington Fruit Community Center to upgrade air quality system.

Fiscal Sustainability

- 2020 Annual Consolidated Annual Performance Report.
- 2021 Annual Action Plan.
- Assisted 52 Micro-enterprise businesses in partnership with Yakima County Development Association.
- Received a State CDBG-CV2 grant in the amount of \$213,181 from Department of Commerce.

Housing

- Completion of the 41 unit multifamily project Chuck Austin Place to assist homeless Veterans in Partnership with the Yakima Housing Authority.

Strengthening Partnerships

- Awarded \$75,000 to Henry Beauchamp Community Center to provide public services.
- Awarded \$50,000 to Washington Fruit Community Center to provide public services.
- Awarded People for People \$235,000 to assist with Meals on Wheels program.

GOALS

Housing

- In partnership with Catholic Charities provide HOME funds to construct a 16 Unit multifamily project for low income farmworkers.
- In partnership with Habitat for Humanity provide HOME funds to construct two single family homes to low income families.
- Assist 85 or more Senior/Disabled individuals through our Emergency Senior Disable home repair Program.

Function(s): 241 & 242.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Neighborhood Development Programs				
Community Service Programs (Youth Programs) - Contracts	2	1	2	2
Paint Program - Homes ¹	—	—	15	—
Public Facilities - Facilities	1	—	2	—
Paint-Out-Graffiti - Hours	1,716	—	—	—
Paint-Out-Graffiti - Locations	18,427	—	—	—
Elderly/Disabled Rehab Program - Homes	74	76	75	85
Volunteer Hours for all Programs - Hours ¹	3,729	—	—	—
Fair Housing Counseling				
Landlord/Tenant Referrals/Housing Information (Calls/walk-ins)	7,233	1,455	3,200	3,800
HOME Program				
First Time Home Ownership Subsidy - Families	2	2	2	2

¹ Partnerships with Nonprofit Organizations: throughout the year, ONDS staff works in conjunction with a host of volunteers, including Habitat for Humanity Youth Program, OIC's AmeriCorps, People for People, Work Source, local high school students, local church groups, youth and adult service organizations, court mandated community service persons as well as private citizens to paint-out Graffiti, assist with the Senior-Disabled Exterior Paint Program and help with neighborhood yards and alley cleanup. The man-hours related to these activities are included in the statistics listed above. 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.

AUTHORIZED PERSONNEL

Class		2019	2020	2021	2022
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
1253	Neighborhood Development Svc Manager	1.00	1.00	1.00	1.00
5121	Housing Rehabilitation Assistant ²	2.00	2.00	1.00	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	6.00	6.00

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
241 ONDS Programs	\$ 1,949,490	\$ 1,839,135	\$ 7,120,143	\$ 2,054,979	\$ 1,313,127	(36.1)%
242 Administration	188,899	177,051	398,511	367,190	317,142	(13.6)%
Total	2,138,389	2,016,186	7,518,654	2,422,169	1,630,269	(32.7)%
Revenues by Element						
33 Intergovernmental	1,632,989	1,537,076	7,347,197	5,138,559	1,542,428	(70.0)%
36 Miscellaneous Revenues	323,185	228,845	98,659	140,600	99,025	(29.6)%
38 Nonrevenues	22,999	—	—	—	—	n/a
Total	1,979,173	1,765,921	7,445,856	5,279,159	1,641,453	(68.9)%
Fund Balance						
Beginning Balance	862,584	703,369	453,104	453,104	3,310,094	630.5 %
Revenues less Expenditures	(159,216)	(250,265)	(72,798)	2,856,990	11,184	(99.6)%
Ending Balance	\$ 703,368	\$ 453,104	\$ 380,306	\$ 3,310,094	\$ 3,321,278	0.3 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
Expenditures by Object	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 347,574	\$ 374,233	\$ 422,759	\$ 422,759	\$ 436,429	3.2 %
200 Personnel Benefits	144,449	150,725	164,572	164,572	163,700	(0.5)%
Sub-Total Salaries & Benefits	492,023	524,958	587,331	587,331	600,129	2.2 %

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.

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
300 Operating Supplies	10,335	10,927	135,325	19,700	22,200	12.7 %
400 Professional Services & Charges	1,556,031	1,480,302	6,795,998	1,786,524	1,007,940	(43.6)%
600 Capital Projects	80,000	—	—	28,614	—	(100.0)%
Total Expenditures	<u>\$ 2,138,389</u>	<u>\$ 2,016,187</u>	<u>\$ 7,518,654</u>	<u>\$ 2,422,169</u>	<u>\$ 1,630,269</u>	(32.7)%

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

	2022	2022	2022	2022
	Program	Program	Admin	Total
HUD Programs (CDBG)	Expenses	Delivery Expenses		Estimated Expenses
CDBG Single Family Rehabilitation 570.202(b)				
Senior/Disabled Rehabilitation	\$ 317,620	\$ 288,441	\$ —	\$ 606,061
Community/Public Services 570.201(e)				
Public Services - WFCC	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	—	—	204,783	204,783
Grand Estimated Total ⁴	<u>\$ 443,620</u>	<u>\$ 375,513</u>	<u>\$ 204,783</u>	<u>\$ 1,023,916</u>

⁴ Program income is estimated since the figure is unknown until the money is received, throughout the year in 2021. Carry forward from 2021 will be encumbered when amount is known in spring 2022.

CDBG ESTIMATED REVENUE

Description	2022
CDBG - Current Year	\$ 1,023,916
CDBG - Program Interest Income	1,182
CDBG - Program Income	19,809
Estimated CDBG Revenues	<u>\$ 1,044,907</u>

Any previous year carry forward dollars will be accounted for in the 2022 Encumbrance Ordinance. Because entitlement awards are estimated in this budget, the Community Development Block Grant and HOME grant revenues, along with corresponding expenditures, may be adjusted when the awards are received.

ONDS Programs - 241

Community Development Block Grant (CDBG) Program

This Public Service Program has a 15% cap each year, under which all expenses for Public Service must be kept. The cap is calculated on 15% of current year CDBG entitlement plus 15% of prior year program income.

PROFESSIONAL SERVICES

CDBG #	Program	Consolidated Plan 2020 Program
2414110	Community Service	\$ 126,000
2414820	Code Compliance	87,072
2414820	Elderly/Disabled Rehabilitation	606,061
Total of Account 400 Other Services and Charges ⁵		<u>\$ 819,133</u>

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, to single family housing, or 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.

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.

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 affordable housing activities.

Community Housing Development Organizations (CHDO's) are, by law, entitled to a minimum of 15% of annual HOME entitlement funds. In Yakima in recent years, these funds have assisted Habitat for Humanity, OIC of Washington, Next Step Housing, and others with a broad spectrum of affordable housing projects. Each CHDO application is considered by the Council on a case-by-case basis and funding decisions are made based on the community benefit of each.

Specific projects for the use of HOME funds can be difficult to identify in advance, since they depend on actual applications from individuals and families as they become ready for the assistance.

The City of Yakima's first-time home buyer's assistance programs have had a long and reliable track record with an amazingly low foreclosure rate of less than 1%, far below the national average.

HOME ESTIMATED REVENUES

Description	2022
HUD HOME Program	\$ 503,424
HOME Program Interest Income	8,425
HOME Program Income ⁶	54,079
HOME Revenue Totals:	<u>\$ 565,928</u>

HOME ESTIMATED EXPENDITURES

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

	Program Expenses	Program Delivery Expenses	2022 Admin	2020 Total Estimated Expenses
Home Project Categories				
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2015 HOME Entitlement)	\$ 75,514	\$ 23,293	\$ —	\$ 98,807
New Construction	301,942	42,333	—	344,275
Administrative HOME Costs	—	—	50,342	50,342
First Time Home Buyers	10,000	—	—	10,000
Grand Estimated Total Expenses	<u>\$ 387,456</u>	<u>\$ 65,626</u>	<u>\$ 50,342</u>	<u>\$ 503,424</u>

Non-Federal Programs

This program was created in 1997 to account for program income derived from sources other than CDBG and HOME, and is, therefore, not restricted by HUD grant requirements.

General Notes

The HOME entitlement allows 10% of the entitlement plus 10% of HOME program income to be used as administrative costs.

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

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.

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 2021 will be included in the encumbrance appropriation for 2022.

Account 48 Repairs and Maintenance - This account includes both CDBG, HOME and HOPE 3 programs for property improvements (i.e. senior/disabled home rehabilitation, CHDO's, HOME New Construction and HOPE 3 affordable housing costs etc.) This line also includes encumbrances that where not yet expended.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
241 ONDS Programs						
100 Salaries & Wages						
11 Salaries & Wages	\$ 267,357	\$ 289,384	\$ 330,955	\$ 330,955	\$ 341,800	3.3 %
12 Overtime	—	—	600	600	600	— %
13 Special Pay	353	914	3,709	3,709	3,761	1.4 %
Total	267,710	290,298	335,264	335,264	346,161	3.3 %
200 Benefits	115,220	120,773	133,862	133,862	133,430	(0.3)%
400 Professional Services & Charges						
41 Professional Services	166,239	115,919	374,368	374,000	139,000	(62.8)%
48 Repairs & Maintenance	1,320,320	1,312,145	6,276,649	1,211,853	694,536	(42.7)%
Total	1,486,559	1,428,064	6,651,017	1,585,853	833,536	(47.4)%
600 Capital Outlay						
65 Construction Projects	80,000	—	—	—	—	n/a
Total Expenditures	\$ 1,949,489	\$ 1,839,135	\$ 7,120,143	\$ 2,054,979	\$ 1,313,127	(36.1)%

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.

Account 64 Machinery and Equipment- ONDS needed a vehicle to continue administering its programs. This vehicle is used for both CDBG and HOME activities. Due to the COVID pandemic additional administrative funds where received so ONDS was able to purchase the much needed vehicle.

Account 31 Office & Operating Supplies - These funds are administration funds from the awarded CDBG-CV2 Cares act funds. These funds are used for administration of the CDBG-CV2 grant and must be used to prepare, prevent and respond to the COVID pandemic.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
242 Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 78,461	\$ 82,445	\$ 84,667	\$ 84,667	\$ 87,394	3.2 %
13 Special Pay	1,402	1,490	2,828	2,828	2,874	1.6 %
Total	79,863	83,935	87,495	87,495	90,268	3.2 %
200 Benefits	29,229	29,952	30,710	30,710	30,271	(1.4)%

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
242 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equipment	3,413	2,491	3,200	5,200	5,200	— %
Total	10,335	10,926	135,325	19,700	22,200	12.7 %
400 Professional Services & Charges						
41 Professional Services	18,042	29,909	117,021	117,021	138,154	18.1 %
42 Communications	3,622	2,890	3,600	3,350	3,600	7.5 %
43 Transportation & Training	1,933	—	3,000	1,500	3,000	100.0 %
44 Taxes & Assessments	2,590	1,854	2,500	2,500	2,500	— %
47 Public Utility Services	7,032	7,061	8,000	8,650	9,350	8.1 %
48 Repairs & Maintenance	2,026	1,025	4,900	5,450	5,450	— %
49 Miscellaneous	34,225	9,499	5,960	62,200	12,350	(80.1)%
Total	69,470	52,238	144,981	200,671	174,404	(13.1)%
600 Capital Outlay						
64 Machinery & Equipment	—	—	—	28,614	—	(100.0)%
Total Expenditures	\$ 188,897	\$ 177,051	\$ 398,511	\$ 367,190	\$ 317,143	(13.6)%

Revenue

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 862,584	\$ 703,369	\$ 453,104	\$ 453,104	\$ 3,310,094	630.5 %
33 Intergovernmental	1,632,989	1,537,076	7,347,197	5,138,559	1,542,428	(70.0)%
36 Miscellaneous Revenues	323,185	228,845	98,659	140,600	99,025	(29.6)%
38 Nonrevenues	22,999	—	—	—	—	n/a
Total	\$ 2,841,757	\$ 2,469,290	\$ 7,898,960	\$ 5,732,263	\$ 4,951,547	(13.6)%

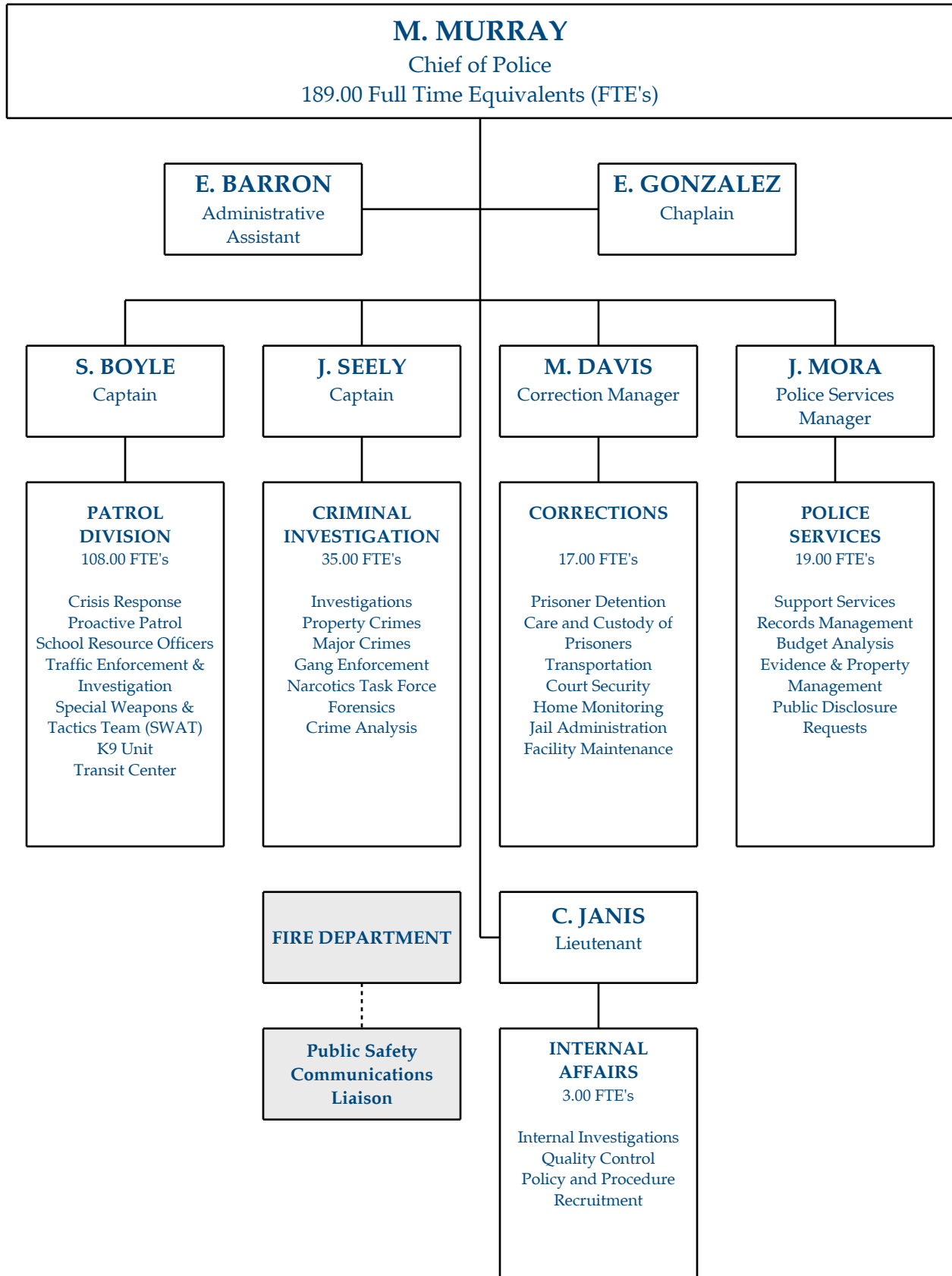
POLICE

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

* General Fund Department

POLICE

Organizational Chart as of January 1, 2022



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 (YPD) to partner with the community to reduce violent crime, while always providing exceptional customer service.

ACCOMPLISHMENTS**Public Safety**

- In 2021 (to September 24) Yakima Patrol Officers made 31,977 Total Contacts, 13,433 Community Contacts, Conducted 18,544 Traffic Stops, Issued 8,855 Citations and 12,683 Warnings, made 256 Driving Under the Influence (DUI) Arrests, and Recovered 105 Firearms.
- Although we continue to see high rates of violent crime, YPD detectives and officers have been dramatically successful in solving cases. We currently have a 100% solve rate on 2021 homicides (the national average hovers near 50%).
- Corrections Officers voluntarily assisted the city's graffiti abatement team by abating graffiti in the Garfield School neighborhood.
- Implemented a new digital evidence system so that officers could send digital evidence from the field and reduce time spent away from their assigned patrolling districts.
- Added a detective to work with the City Attorney's Office to investigate domestic violence cases and drastically improve the community response to domestic violence cases.
- Worked with community stakeholders to hold a daily meeting with detectives, community representatives, and prosecutors to assess every domestic violence case and to ensure an appropriate leveled response and to provide improved victim advocacy.
- The YPD recruitment team worked with Yakima Civil Service and Human Resources to create a lateral police officer hiring process. This will enable us to attract high caliber candidates with previous law enforcement experience who can supplement our staffing quickly.
- The Yakima Police Department is currently studying the process of defining the city's police districts. This project will change the number of patrol areas from nine districts to three. The plan is being developed with the assistance of analysts and police response data that will guide division leaders in their decision of how to deploy the patrol assets in the city.

Fiscal Sustainability

- Expanded the Electronic Home Monitoring Program (which provides an alternative to incarceration) which results in lower jail costs and increased jail space for more serious offenders.
- Worked with the City Attorney's Office to dramatically reduce medical expenses at the County Jail for inmates initially charged with felonies whose cases were later reduced to misdemeanors.

Strengthening Partnerships

- Helped create a County-wide gang task force with the Federal Bureau of Investigation (FBI) to reduce violent crime by leveraging resources and expertise from a variety of agencies.
- Initiated a community coalition of stakeholders to address the high rates of domestic violence in our community (Yakima has the second highest "actual domestic violence incidents", per capita in Washington State). The group has made rapid strides and the collaborative effort promises to improve response and support for victims of domestic violence.

- Supplemented the YPD Gang Unit with federal agents from Homeland Security Investigations (HSI) and Bureau of Alcohol, Tobacco, and Firearms (ATF) - this is in addition to the county-wide task force.
- Worked with community and systems partners to create a Domestic Violence Community Council who meets every month to chart strategies for improvement and accountability. In a few short months this has become a well-attended robust group.

GOALS

Public Safety

- Continue to focus non-strategies to reduce violent crime through exceptional customer service.
- Increase deployable strength percentage to reduce response time and improve customer service.
- Focus on recruiting lateral police candidates to speed up the time for new hires to become productive officers.
- Continue to explore areas to improve efficiency and to leverage technology to assist us in reducing crime.

Strengthening Partnerships

- Continue to focus both energy and resources to the reduction of domestic violence through improved response, investigation, and collaboration.

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

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Investigation				
Part I Crimes Against Property Cleared	741	675	746	768
Part I Crimes Against Persons Cleared	362	345	380	391
Preventative Patrol				
Service Requests Received	91,539	90,620	96,194	99,080
Traffic Accidents Reported	1,903	1,349	1,530	1,576
Officers Per 1,000 Population	1.5	1.5	1.5	1.5
UCR Part I Arrests	955	880	972	1,001
All Other Arrests (except Traffic)	1,587	1,089	1,154	1,189
Traffic Violations Cited	11,314	7,528	8,952	9,221
Police Support Services				
Commissioned Police Officers	144	144	144	144
Case Numbered Events Processed	54,072	66,284	45,041	49,275
Infraction Citations Processed	10,733	8,662	9,611	9,995
Property Received	6,080	6,512	5,522	6,500
Property Disposed	4,235	2,651	1,439	3,000
Events Requiring Services	54,072	66,284	45,041	49,275
Detention Services				
Average Cost Per Prisoner Per Day (Yakima County DOC)	\$79.50	\$87.86	\$101.32	\$103.75
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

		2019	2020	2021	2022
		Adopted	Adopted	Adopted	Proposed
Class		Budget	Budget	Budget	Budget
Code	Position Title				
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	1.00
6121	Police Officer ²	99.00	99.00	99.00	99.00
6121	Police Officer (Transit) ³	1.00	1.00	1.00	1.00
6122	Police Officer (Lateral) ²	17.00	17.00	17.00	17.00
6124	Police Sergeant ¹	17.00	16.00	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 ⁴	1.00	2.00	2.00	2.00
6241	Police Information Specialist ⁵	—	—	1.00	—
6252	Police Services Specialist I ⁵	9.00	8.00	7.00	8.00
6253	Police Services Specialist II	7.00	7.00	7.00	7.00
6256	Police Services Lead ⁴	2.00	1.00	1.00	1.00
6265	Crime and Intelligence Analyst ⁶	1.00	1.00	1.00	2.00
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	2.00	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
11740	Crime Analytics Supervisor ⁷	—	—	—	1.00
13601	Building Superintendent	1.00	1.00	1.00	1.00
Total Personnel		189.00	188.00	188.00	190.00
Commissioned Personnel		148.00	144.00	143.00	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. Five positions were frozen in the 2022 budget.

³ One Police Officer is funded by Transit (462).

⁴ A Corrections Administrative Specialist was added and one Police Services Lead was deleted due to a reorganization mid-year 2019.

⁵ One Police Services Specialist I was deleted in 2020 due to the outsourcing of transcription services, and another in 2021, which was replaced with a Police Information Specialist. The 2021 changes were reversed for 2022.

⁶ Position added mid-year to increase ability to analyze crime trends and resource allocation.

⁷ A Crime Analytics Supervisor was added mid-year 2021 due to supervise the two analyst positions.

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
301 Police Operations	\$ 1,206,467	\$ 1,506,025	\$ 2,035,493	\$ 2,015,493	\$ 1,758,797	(12.7)%
305 Detention - Care/Cust Prisoners	1,790,391	1,865,158	1,987,432	1,986,238	2,092,276	5.3 %
306 Detention - Monitoring Prisoners	57,979	39,592	46,000	50,000	46,000	(8.0)%
312 Investigations	3,736,605	4,497,195	4,578,595	4,594,924	5,412,561	17.8 %
313 Preventative Patrol	14,780,868	15,320,069	15,105,270	15,072,570	14,820,273	(1.7)%
314 Police Support Services	1,566,923	1,575,605	1,783,216	1,792,716	1,636,141	(8.7)%
316 Fruitvale Facility	6,198	5,811	9,384	9,384	9,384	— %
317 Special Operations	1,493,844	238,510	28,000	—	—	n/a
318 Law & Justice Facility	481,858	569,109	480,857	560,257	491,991	(12.2)%
319 Administration	3,194,080	2,904,625	4,270,479	4,092,208	5,298,366	29.5 %
871 Police Fleet Debt Service	789,037	—	—	—	—	n/a
Total	\$ 29,104,250	\$ 28,521,699	\$ 30,324,726	\$ 30,173,790	\$ 31,565,789	4.6 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 17,301,350	\$ 17,429,070	\$ 18,134,182	\$ 17,955,046	\$ 19,465,636	8.4 %
200 Personnel Benefits	5,554,788	5,698,851	5,987,191	5,953,191	6,394,888	7.4 %
Sub-Total Salaries & Benefits	22,856,138	23,127,921	24,121,373	23,908,237	25,860,524	8.2 %
300 Operating Supplies	719,166	767,122	1,683,387	1,795,283	947,600	(47.2)%
400 Professional Services & Charges	4,739,909	4,436,477	4,519,966	4,320,469	4,757,667	10.1 %
600 Capital Projects	—	190,179	—	149,801	—	(100.0)%
700 Debt Service - Principal	769,792	—	—	—	—	n/a
800 Debt Service - Interest	19,245	—	—	—	—	n/a
Total Expenditures	\$ 29,104,250	\$ 28,521,699	\$ 30,324,726	\$ 30,173,790	\$ 31,565,791	4.6 %

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.

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 35 Small Tools and Equipment in 2021 \$500,000 was added mid-year in to replace aging police portable radios and dispatch radio consoles.

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
301/5 Police Ops / Det (0.3% CJ Tax)	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 507,524	\$ 587,374	\$ 667,126	\$ 647,126	\$ 738,243	14.1 %
12 Overtime	54,935	42,504	40,000	40,000	40,000	— %
13 Special Pay	25,127	22,706	26,088	26,088	26,597	2.0 %
14 Retirement/Termination Cashout	2,034	2,622	4,000	4,000	4,000	— %
Total	589,620	655,206	737,214	717,214	808,840	12.8 %
200 Benefits	183,354	197,667	232,636	232,636	272,682	17.2 %
300 Operating Supplies						
31 Office & Operating Supplies	—	8,975	5,000	5,000	5,000	— %
32 Fuel	60,000	60,000	60,000	60,000	60,000	— %
35 Small Tools & Equipment	2,406	4,542	505,000	507,550	155,000	(69.5)%
Total	62,406	73,517	570,000	572,550	220,000	(61.6)%
400 Professional Services & Charges						
41 Professional Services	14,774	39,653	45,644	45,644	7,275	(84.1)%
43 Transportation & Training	2,767	37,920	50,000	47,450	50,000	5.4 %
49 Miscellaneous	353,547	502,063	400,000	400,000	400,000	— %
Total	371,088	579,636	495,644	493,094	457,275	(7.3)%
Total Expenditures	\$ 1,206,468	\$ 1,506,026	\$ 2,035,494	\$ 2,015,494	\$ 1,758,797	(12.7)%

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 is 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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
305 Detention Care/Cust of Prisoners						
100 Salaries & Wages						
11 Salaries & Wages	\$ 869,090	\$ 987,345	\$ 1,081,843	\$ 1,042,648	\$ 1,157,096	11.0 %
12 Overtime	110,388	95,535	90,000	90,000	90,000	— %
13 Special Pay	39,845	34,606	46,261	46,261	48,078	3.9 %
14 Retirement/Termination Cashout	45,111	25,510	6,500	18,461	6,500	(64.8)%
Total	1,064,434	1,142,996	1,224,604	1,197,370	1,301,674	8.7 %
200 Benefits	466,935	504,861	502,613	502,613	530,387	5.5 %
300 Operating Supplies						
31 Office & Operating Supplies	144,280	101,146	150,500	146,300	150,500	2.9 %
35 Small Tools & Equipment	4,821	6,463	2,000	19,240	2,000	(89.6)%
Total	149,101	107,609	152,500	165,540	152,500	(7.9)%
400 Professional Services & Charges						
41 Professional Services	109,921	109,693	107,715	120,715	107,715	(10.8)%
Total Expenditures	\$ 1,790,391	\$ 1,865,159	\$ 1,987,432	\$ 1,986,238	\$ 2,092,276	5.3 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
306 Detention Monitoring Prisoners						
400 Professional Services & Charges						
41 Professional Services	\$ 57,579	\$ 39,216	\$ 45,000	\$ 45,000	\$ 45,000	— %
49 Miscellaneous	400	376	1,000	5,000	1,000	(80.0)%
Total Expenditures	\$ 57,979	\$ 39,592	\$ 46,000	\$ 50,000	\$ 46,000	(8.0)%

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
312 Investigations	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 2,410,438	\$ 3,016,492	\$ 3,058,689	\$ 2,889,758	\$ 3,648,087	26.2 %
12 Overtime	153,936	234,986	200,000	220,000	200,000	(9.1)%
13 Special Pay	150,502	176,973	205,855	205,855	240,686	16.9 %
14 Retirement/Termination Cashout	134,441	54,968	34,000	149,230	34,000	(77.2)%
Total	2,849,317	3,483,419	3,498,544	3,464,843	4,122,773	19.0 %
200 Benefits	873,968	1,008,740	1,071,050	1,071,050	1,280,788	19.6 %
300 Operating Supplies						
35 Small Tools & Equipment	—	—	—	31,531	—	(100.0)%
400 Professional Services & Charges						
41 Professional Services	3,303	1,348	7,000	—	7,000	n/a
48 Repairs & Maintenance	10,017	3,689	2,000	2,500	2,000	(20.0)%
Total	13,320	5,037	9,000	2,500	9,000	260.0 %
600 Capital Outlay						
64 Machinery & Equipment	—	—	—	25,000	—	(100.0)%
Total Expenditures	\$ 3,736,605	\$ 4,497,196	\$ 4,578,594	\$ 4,594,924	\$ 5,412,561	17.8 %

Preventive Patrol - 313

This function is responsible for all uniformed field personnel functions, including Police Reserves, with an emphasis on Police/Community partnerships in developing proactive enforcement strategies. The Traffic Unit is also included in the Patrol Division.

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 assessment

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
313 Preventative Patrol	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 8,674,717	\$ 9,161,162	\$ 9,442,481	\$ 9,142,481	\$ 9,603,753	5.0 %
12 Overtime	809,495	585,092	790,004	790,004	800,000	1.3 %
13 Special Pay	399,946	355,794	378,301	378,301	379,656	0.4 %
14 Retirement/Termination Cashout	232,457	232,350	38,000	239,801	38,000	(84.2)%
Total	10,116,615	10,334,398	10,648,786	10,550,587	10,821,409	2.6 %

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
313 Preventative Patrol						
200 Benefits	3,065,023	3,332,588	3,447,410	3,417,410	3,319,765	(2.9)%
300 Operating Supplies						
31 Office & Operating Supplies	—	—	200	2,700	2,700	— %
32 Fuel	252,358	202,008	250,000	250,000	250,000	— %
35 Small Tools & Equipment	85,654	123,974	428,874	463,973	96,400	(79.2)%
Total	338,012	325,982	679,074	716,673	349,100	(51.3)%
400 Professional Services & Charges						
41 Professional Services	1,010,173	991,214	15,000	2,000	15,000	650.0 %
48 Repairs & Maintenance	251,045	335,887	315,000	335,000	315,000	(6.0)%
Total	1,261,218	1,327,101	330,000	337,000	330,000	(2.1)%
600 Capital Outlay						
64 Machinery & Equipment	—	—	—	50,901	—	(100.0)%
Total Expenditures	<u>\$ 14,780,868</u>	<u>\$ 15,320,069</u>	<u>\$ 15,105,270</u>	<u>\$ 15,072,571</u>	<u>\$ 14,820,274</u>	(1.7)%

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 improves 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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
314 Police Support Services						
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,001,776	\$ 1,071,628	\$ 1,189,096	\$ 1,189,096	\$ 1,098,104	(7.7)%
12 Overtime	45,779	20,773	50,000	50,000	50,000	— %
13 Special Pay	9,331	10,183	12,335	12,335	8,843	(28.3)%
14 Retirement/Termination Cashout	6,720	2,047	5,500	5,500	5,500	— %
Total	1,063,606	1,104,631	1,256,931	1,256,931	1,162,447	(7.5)%
200 Benefits	466,812	457,416	504,129	504,129	451,538	(10.4)%
300 Operating Supplies						
35 Small Tools & Equipment	7,651	11,938	9,000	18,500	9,000	(51.4)%

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
314 Police Support Services	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	26,597	213	—	10,656	—	(100.0)%
45 Rentals & Leases	—	—	10,656	—	10,656	n/a
48 Repairs & Maintenance	2,257	1,408	2,500	2,500	2,500	— %
Total	28,854	1,621	13,156	13,156	13,156	— %
Total Expenditures	\$ 1,566,923	\$ 1,575,606	\$ 1,783,216	\$ 1,792,716	\$ 1,636,141	(8.7)%

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
316 Fruitvale Facility	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
42 Communications	\$ 1,448	\$ 1,255	\$ 1,434	\$ 1,434	\$ 1,434	— %
47 Public Utility Services	4,750	4,556	7,950	7,950	7,950	— %
Total Expenditures	\$ 6,198	\$ 5,811	\$ 9,384	\$ 9,384	\$ 9,384	— %

Special Operations - 317

This unit oversaw the Community Services, Crime Free Rental Housing program, Nuisance Property Abatement, and the Training Division, and organized multiple community outreach events, including Coffee with a Cop, Rollcall Cookout, and National Night Out. Community Services Officers coordinated presentation requests, Block Watch, and also responded to non-emergency calls in the field. The Training Division was responsible for scheduling in service training and ensuring all employees in the Department were in compliance with City and State training requirements. In 2021 the Special Operations division was eliminated and absorbed into the Administrative Division.

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
317 Special Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,035,798	\$ 86,928	\$ —	\$ —	\$ —	n/a
12 Overtime	52,816	6,605	6,000	—	—	n/a
13 Special Pay	17,167	1,361	1,000	—	—	n/a
14 Retirement/Termination Cashout	31,251	79,465	3,000	—	—	n/a
Total	1,137,032	174,359	10,000	—	—	n/a
200 Benefits	348,197	29,045	—	—	—	n/a

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
317 Special Operations						
300 Operating Supplies						
31 Office & Operating Supplies	—	715	1,000	—	—	n/a
35 Small Tools & Equipment	270	715	1,000	—	—	n/a
Total	270	1,430	2,000	—	—	n/a
400 Professional Services & Charges						
41 Professional Services	8,346	33,677	16,000	—	—	n/a
Total Expenditures	<u>\$ 1,493,845</u>	<u>\$ 238,511</u>	<u>\$ 28,000</u>	<u>\$ —</u>	<u>\$ —</u>	n/a

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
318 Law & Justice Facility						
100 Salaries & Wages						
11 Salaries & Wages	\$ 75,863	\$ 79,559	\$ 94,757	\$ 94,757	\$ 95,929	1.2 %
12 Overtime	10,176	3,242	8,000	8,000	8,000	— %
13 Special Pay	881	2,260	2,468	2,468	2,549	3.3 %
14 Retirement/Termination Cashout	2,377	2,010	2,000	2,000	2,000	— %
Total	89,297	87,071	107,225	107,225	108,478	1.2 %
200 Benefits	38,504	35,983	36,730	36,730	38,925	6.0 %
300 Operating Supplies						
31 Office & Operating Supplies	39,156	82,982	63,173	63,173	60,000	(5.0)%
35 Small Tools & Equipment	—	—	—	1,000	—	(100.0)%
Total	39,156	82,982	63,173	64,173	60,000	(6.5)%
400 Professional Services & Charges						
41 Professional Services	61,981	59,461	50,000	53,400	50,000	(6.4)%
47 Public Utility Services	168,817	159,926	152,533	152,533	169,588	11.2 %
48 Repairs & Maintenance	84,103	143,684	71,197	86,197	65,000	(24.6)%
Total	314,901	363,071	273,730	292,130	284,588	(2.6)%
600 Capital Outlay						
63 Impr Other Than Bldg	—	—	—	60,000	—	(100.0)%
Total Expenditures	<u>\$ 481,858</u>	<u>\$ 569,107</u>	<u>\$ 480,858</u>	<u>\$ 560,258</u>	<u>\$ 491,991</u>	(12.2)%

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, and while Police recruits did attend the academy in 2020. 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. This account also pays for incarceration fees at the Yakima County Department of Corrections. Jail costs are also budgeted in the 301 Function. Jail costs are lower in 2020 due to fewer people housed within the Jail due to COVID restrictions.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
319 Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 286,312	\$ 431,405	\$ 644,569	\$ 644,569	\$ 1,105,048	71.4 %
12 Overtime	753	6,218	2,000	8,000	14,000	75.0 %
13 Special Pay	1,819	3,355	4,309	5,309	14,967	181.9 %
14 Retirement/Termination Cashout	102,546	6,013	—	3,000	6,000	100.0 %
Total	391,430	446,991	650,878	660,878	1,140,015	72.5 %
200 Benefits	111,994	132,552	192,624	188,624	500,803	165.5 %
300 Operating Supplies						
31 Office & Operating Supplies	101,553	108,731	155,766	156,766	121,000	(22.8)%
35 Small Tools & Equipment	21,018	54,933	51,874	69,550	36,000	(48.2)%
Total	122,571	163,664	207,640	226,316	157,000	(30.6)%
400 Professional Services & Charges						
41 Professional Services	882,663	1,279,621	1,243,111	1,304,111	1,526,822	17.1 %
42 Communications	194,076	196,195	235,312	182,812	232,812	27.4 %
43 Transportation & Training	46,009	26,628	36,000	36,000	36,000	— %
44 Taxes & Assessments	1,032	3,393	—	2,000	—	(100.0)%
45 Rentals & Leases	—	7,225	15,765	15,765	15,765	— %
47 Public Utility Services	3,999	4,101	4,400	4,400	4,400	— %
48 Repairs & Maintenance	1,353	734	1,000	1,000	1,000	— %
49 Miscellaneous	1,438,954	453,341	1,683,750	1,456,403	1,683,750	15.6 %
Total	2,568,086	1,971,238	3,219,338	3,002,491	3,500,549	16.6 %
600 Capital Outlay						
64 Machinery & Equipment	—	190,179	—	13,900	—	(100.0)%
Total Expenditures	\$ 3,194,081	\$ 2,904,624	\$ 4,270,480	\$ 4,092,209	\$ 5,298,367	29.5 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
871 Police Fleet Debt Service	Actual	Actual	Budget	Year-End	Budget	to Proj
700 Debt Services Principal	\$ 769,792	\$ —	\$ —	\$ —	\$ —	n/a
800 Debt Service Int/Other	19,245	—	—	—	—	n/a
Total Expenditures	<u>\$ 789,037</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	n/a

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
31 Taxes	\$ 1,028,916	\$ 720,287	\$ 1,043,000	\$ 992,633	\$ 1,043,000	5.1 %
32 Licenses & Permits	25,596	16,228	26,000	34,048	30,000	(11.9)%
33 Intergovernmental	910,452	610,444	1,004,647	815,122	937,216	15.0 %
34 Charges for Goods & Services	213,273	71,264	333,504	393,946	163,500	(58.5)%
35 Non-Court Fines & Forfeitures	1,581,662	1,003,001	1,827,500	1,257,472	1,365,000	8.6 %
36 Miscellaneous Revenues	—	—	500	—	—	n/a
Total	<u>\$ 3,759,899</u>	<u>\$ 2,421,224</u>	<u>\$ 4,235,151</u>	<u>\$ 3,493,221</u>	<u>\$ 3,538,716</u>	1.3 %

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.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
152 Prosecution	\$ 177,718	\$ 185,286	\$ 188,418	\$ 193,303	\$ 12,024	(93.8)%
301 Patrol Vehicles	—	22,706	—	—	—	n/a
309 NARC Investigation	130,828	145,013	220,087	220,087	220,087	— %
310 GET Unit	3,350	9,954	9,954	9,954	9,954	— %
317 Special Operations	56,910	94,848	527,554	463,642	148,105	(68.1)%
341 Communications Operations	12,000	12,000	—	—	—	n/a
Total	380,806	469,807	946,013	886,986	390,170	(56.0)%
Revenues by Element						
33 Intergovernmental	261,463	111,776	612,554	601,894	148,105	(75.4)%
34 Charges for Goods & Services	34,390	53,603	80,000	80,000	80,000	— %
36 Miscellaneous Revenues	98,502	141,859	250,000	100,000	100,000	— %
Total	394,355	307,238	942,554	781,894	328,105	(58.0)%
Fund Balance						
Beginning Balance	1,185,643	1,199,193	1,036,623	1,036,623	931,531	(10.1)%
Revenues less Expenditures	13,549	(162,569)	(3,459)	(105,092)	(62,065)	(40.9)%
Ending Balance	\$ 1,199,192	\$ 1,036,624	\$ 1,033,164	\$ 931,531	\$ 869,466	(6.7)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 230,025	\$ 219,804	\$ 361,310	\$ 367,426	\$ 148,537	(59.6)%
200 Personnel Benefits	39,219	40,269	40,706	40,706	—	(100.0)%
Sub-Total Salaries & Benefits	269,244	260,073	402,016	408,132	148,537	(63.6)%
300 Operating Supplies	19,141	3,665	42,960	80,000	33,568	(58.0)%
400 Professional Services & Charges	92,419	154,915	501,038	398,855	208,065	(47.8)%
600 Capital Projects	—	51,155	—	—	—	n/a
Total Expenditures	\$ 380,804	\$ 469,808	\$ 946,014	\$ 886,987	\$ 390,170	(56.0)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
152 Prosecution						
100 Salaries & Wages						
11 Salaries & Wages	\$ 127,145	\$ 131,565	\$ 135,436	\$ 135,436	\$ —	(100.0)%
13 Special Pay	—	148	—	272	—	(100.0)%
14 Retirement/Termination Cashout	5,183	5,336	—	5,844	—	(100.0)%
Total	132,328	137,049	135,436	141,552	—	(100.0)%
200 Benefits	39,219	40,269	40,706	40,706	—	(100.0)%
300 Operating Supplies						
31 Office & Operating Supplies	456	825	500	500	500	— %
400 Professional Services & Charges						
41 Professional Services	22	3,887	4,246	4,396	3,993	(9.2)%
42 Communications	945	1,330	3,181	2,900	3,181	9.7 %
43 Transportation & Training	438	—	1,100	—	1,100	n/a
49 Miscellaneous	4,309	1,926	3,250	3,250	3,250	— %
Total	5,714	7,143	11,777	10,546	11,524	9.3 %
Total Expenditures	\$ 177,717	\$ 185,286	\$ 188,419	\$ 193,304	\$ 12,024	(93.8)%

Patrol Vehicles - 301

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
301 Patrol Vehicles						
600 Capital Outlay						
64 Machinery & Equipment	\$ —	\$ 22,706	\$ —	\$ —	\$ —	n/a

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
309 NARC Investigation						
100 Salaries & Wages						
12 Overtime	\$ 51,540	\$ 38,894	\$ 100,000	\$ 100,000	\$ 100,000	— %
300 Operating Supplies						
31 Office & Operating Supplies	—	—	12,000	12,000	12,000	— %
32 Fuel	7,931	2,840	6,500	6,500	6,500	— %
Total	7,931	2,840	18,500	18,500	18,500	— %
400 Professional Services & Charges						
41 Professional Services	71,356	74,829	101,587	101,587	101,587	— %
600 Capital Outlay						
64 Machinery & Equipment	—	28,449	—	—	—	n/a
Total Expenditures	\$ 130,827	\$ 145,012	\$ 220,087	\$ 220,087	\$ 220,087	— %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
310 GET Unit						
400 Professional Services & Charges						
41 Professional Services	\$ 3,350	\$ 9,954	\$ 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
317 Special Operations						
100 Salaries & Wages						
12 Overtime	\$ 46,156	\$ 43,860	\$ 125,874	\$ 125,874	\$ 48,537	(61.4)%
300 Operating Supplies						
35 Small Tools & Equipment	10,754	—	23,960	61,000	14,568	(76.1)%
400 Professional Services & Charges						
41 Professional Services	—	50,989	377,720	262,768	85,000	(67.7)%
49 Miscellaneous	—	—	—	14,000	—	(100.0)%
Total	—	50,989	377,720	276,768	85,000	(69.3)%
Total Expenditures	\$ 56,910	\$ 94,849	\$ 527,554	\$ 463,642	\$ 148,105	(68.1)%

Communications Operations - 341

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
341 Communications Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 12,000	\$ 12,000	\$ —	\$ —	\$ —	n/a

Revenue

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 1,185,643	\$ 1,199,193	\$ 1,036,623	\$ 1,036,623	\$ 931,531	(10.1)%
33 Intergovernmental	261,463	111,776	612,554	601,894	148,105	(75.4)%
34 Charges for Goods & Services	34,390	53,603	80,000	80,000	80,000	— %
36 Miscellaneous Revenues	98,502	141,859	250,000	100,000	100,000	— %
Total	<u>\$ 1,579,998</u>	<u>\$ 1,506,431</u>	<u>\$ 1,979,177</u>	<u>\$ 1,818,517</u>	<u>\$ 1,259,636</u>	(30.7)%

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
301 Police Operations	\$ 363,620	\$ 361,085	\$ 377,476	\$ 377,476	\$ 770,000	104.0 %
311 Crime Prevention	—	9,801	7,527	7,527	4,194	(44.3)%
319 Administration	36,396	—	30,000	30,000	—	(100.0)%
Total	400,016	370,886	415,003	415,003	774,194	86.6 %
Revenues by Element						
31 Taxes	372,611	375,195	220,000	220,000	120,000	(45.5)%
33 Intergovernmental	—	—	—	—	—	n/a
36 Miscellaneous Revenues	500	—	—	69	—	(100.0)%
39 Other Financing Sources	66,059	44,404	85,000	97,800	—	(100.0)%
Transfers In	246,202	246,846	268,275	246,846	254,444	3.1 %
Total	685,372	666,445	573,275	564,715	374,444	(33.7)%
Fund Balance						
Beginning Balance	444,425	729,782	1,025,340	1,025,340	1,175,053	14.6 %
Revenues less Expenditures	285,356	295,559	158,272	149,712	(399,750)	(367.0)%
Ending Balance	<u>\$ 729,781</u>	<u>\$ 1,025,341</u>	<u>\$ 1,183,612</u>	<u>\$ 1,175,052</u>	<u>\$ 775,303</u>	(34.0)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ 148,889	\$ 130,628	\$ 302,476	\$ 302,476	\$ 120,000	(60.3)%
400 Professional Services & Charges	36,396	9,801	37,527	37,527	154,194	310.9 %
600 Capital Projects	214,731	230,457	75,000	75,000	500,000	566.7 %
Total Expenditures	<u>\$ 400,016</u>	<u>\$ 370,886</u>	<u>\$ 415,003</u>	<u>\$ 415,003</u>	<u>\$ 774,194</u>	86.6 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
301 Criminal Justice Sales Tax 0.3%						
300 Operating Supplies						
35 Small Tools & Equipment	\$ 51,444	\$ 40,783	\$ 157,476	\$ 157,476	\$ 120,000	(23.8)%
600 Capital Outlay						
64 Machinery & Equipment	—	5,377	—	—	—	n/a
Total Expenditures	<u>\$ 51,444</u>	<u>\$ 46,160</u>	<u>\$ 157,476</u>	<u>\$ 157,476</u>	<u>\$ 120,000</u>	(23.8)%

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. On June 15th, Council approved the purchase of 57 Police Interceptors, essentially replacing all patrol vehicles with new patrol cars. This is the minimum number of vehicles required to return to a shared fleet patrol vehicle program. These purchases are funded through the ARPA America Rescue Plan Act (ARPA) and will be paid out of Fund 180 ARPA Fiscal Recovery Fund.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
301 Police Operations						
300 Operating Supplies						
35 Small Tools & Equipment	\$ 97,445	\$ 89,845	\$ 145,000	\$ 145,000	\$ —	(100.0)%
400 Professional Services & Charges						
41 Professional Services	—	—	—	—	150,000	n/a
600 Capital Outlay						
64 Machinery & Equipment	214,731	225,080	75,000	75,000	500,000	566.7 %
Total Expenditures	<u>\$ 312,176</u>	<u>\$ 314,925</u>	<u>\$ 220,000</u>	<u>\$ 220,000</u>	<u>\$ 650,000</u>	195.5 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
311 Crime Prevention						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 9,801	\$ 7,527	\$ 7,527	\$ 4,194	(44.3)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
319 Administration						
400 Professional Services & Charges						
41 Professional Services	\$ 36,396	\$ —	\$ 30,000	\$ 30,000	\$ —	(100.0)%

Revenue

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 444,425	\$ 729,782	\$ 1,025,340	\$ 1,025,340	\$ 1,175,053	14.6 %
31 Taxes	372,611	375,195	220,000	220,000	120,000	(45.5)%
36 Miscellaneous Revenues	500	—	—	69	—	(100.0)%
39 Other Financing Sources	66,059	44,404	85,000	97,800	—	(100.0)%
Transfers In	246,202	246,846	268,275	246,846	254,444	3.1 %
Total	\$ 1,129,797	\$ 1,396,227	\$ 1,598,615	\$ 1,590,055	\$ 1,549,497	(2.6)%



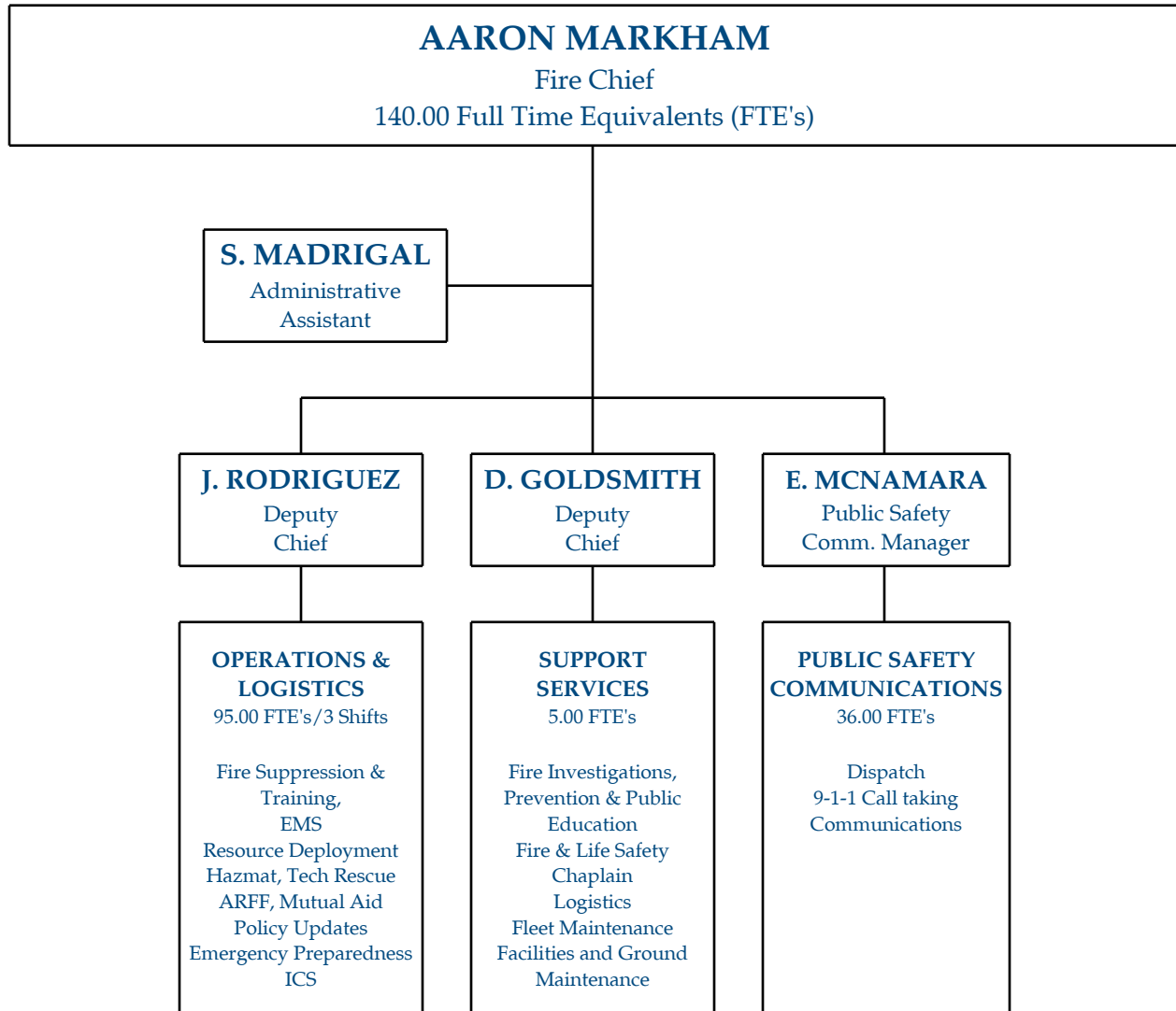
FIRE

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

* General Fund Department

FIRE

Organizational Chart as of January 1, 2022



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. The department is an all hazard service, providing first tier emergency responses to incidents involving fire, emergency medical services, motor vehicle accidents, hazardous material, rescue, and other non-emergency services as well. Those functions within YFD's General Fund have been established to provide support to accomplish that core mission.

ACCOMPLISHMENTS**Public Safety**

- Replaced 39 sets of structural firefighting personnel protective turnouts.
- Designed and ordered two fire engines.

Strengthening Partnerships

- Received the 2020 Army Community Partnership Award.

Investment in Infrastructure

- Received delivery of a new Oshkosh Aircraft Rescue and Fire Fighting Apparatus.
- Replaced two Mako breathing air compressors in fire stations.

GOALS**Public Safety**

- Conduct 2022 Fire Academy for new hires in first quarter.
- SG-1 Continue Structure Firefighting PPE replacement plan.

Investment in Infrastructure

- Replace Fire engine.
- Replace additional Fire vehicles.

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

PERFORMANCE STATISTICS

Auxiliary	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Fire	512	562	616	649
Rupture/Explosions	17	12	19	21
Hazardous Condition	177	177	184	194
Service Call	1,097	1,184	1,314	1,385
Good Intent (response to report of fire/other hazardous conditions)	1,464	1820	2020	2130
False Call	642	652	724	760
Other (miscellaneous request for service)	24	29	32	34
EMS/Rescue	6,618	7,169	7,958	8,400
Total	9,087	11,605	12,867	13,573

AUTHORIZED PERSONNEL

		2019	2020	2021	2022
		Adopted	Adopted	Adopted	Proposed
Class		Budget	Budget	Budget	Budget
Code	Position Title				
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	66.00	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
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
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 ²		104.00	104.00	104.00	104.00

BUDGET SUMMARY

		2019	2020	2021	2021	2022	% Chng
		Actual	Actual	Amended	Estimated	Projected	YE Est
				Budget	Year-End	Budget	to Proj
Expenditures by Function							
322	Fire Suppression	\$ 13,228,217	\$ 13,635,735	\$ 13,622,099	\$ 13,863,099	\$ 13,794,734	(0.5)%
323	Investigations	310,381	207,576	333,632	322,457	351,852	9.1 %
325	Training	44,277	44,345	67,500	26,400	62,500	136.7 %
329	Administration	739,884	1,160,954	1,259,837	1,248,112	1,391,727	11.5 %
331	Suppression Facilities	326,539	252,269	300,165	302,665	343,225	13.4 %
337	Emergency Preparedness	86,608	86,885	86,900	89,761	90,000	0.3 %
829	Fire Truck Debt Service	69,959	69,959	—	—	—	n/a
869	Fire Apparatus Debt Service	39,216	39,216	39,216	39,216	39,216	— %
870	Fire SCBA Debt Service	86,898	—	—	—	—	n/a
882	Fire Aerial & Pump Debt Service	153,445	153,309	153,167	153,167	153,017	(0.1)%
Total		<u>\$ 15,085,424</u>	<u>\$ 15,650,248</u>	<u>\$ 15,862,516</u>	<u>\$ 16,044,877</u>	<u>\$ 16,226,271</u>	1.1 %

¹ Three Firefighter position were frozen due to the loss of Safer grant funding in 2022.

² 8.5 FTE's are funded by Emergency Services (150).

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
Expenditures by Object	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 10,298,263	\$ 10,374,564	\$ 11,057,464	\$ 11,081,089	\$ 11,017,597	(0.6)%
200 Personnel Benefits	3,143,675	3,182,926	3,283,402	3,295,402	3,481,782	5.7 %
Sub-Total Salaries & Benefits	13,441,938	13,557,490	14,340,866	14,376,491	14,499,379	0.9 %
300 Operating Supplies	253,581	413,495	312,200	397,700	322,000	(19.0)%
400 Professional Services & Charges	1,040,388	1,416,779	1,017,067	1,078,303	1,212,660	12.5 %
700 Debt Service - Principal	289,527	214,378	154,508	154,508	162,278	5.0 %
800 Debt Service - Interest	59,991	48,105	37,874	37,874	29,954	(20.9)%
Total Expenditures	<u>\$ 15,085,425</u>	<u>\$ 15,650,247</u>	<u>\$ 15,862,515</u>	<u>\$ 16,044,876</u>	<u>\$ 16,226,271</u>	1.1 %

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. This contract is for the years 2018-2021, and was ratified by both parties and executed on February 20th, 2019. Negotiations on a new agreement are currently under way.

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.

	2019	2020	2021	2021	2022	% Chng
322 Fire Suppression	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 8,278,608	\$ 8,431,819	\$ 8,988,562	\$ 8,946,562	\$ 9,063,089	1.3 %
12 Overtime	681,004	591,469	829,188	829,188	650,000	(21.6)%
13 Special Pay	117,224	128,617	128,016	142,016	135,374	(4.7)%
14 Retirement/Termination Cashout	433,089	521,601	260,000	308,300	260,000	(15.7)%
Total	<u>9,509,925</u>	<u>9,673,506</u>	<u>10,205,766</u>	<u>10,226,066</u>	<u>10,108,463</u>	(1.2)%

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
322 Fire Suppression						
200 Benefits	2,869,562	2,942,474	2,976,667	2,988,667	3,158,572	5.7 %
300 Operating Supplies						
31 Office & Operating Supplies	128,268	207,210	124,000	218,000	134,000	(38.5)%
32 Fuel	66,724	47,656	76,000	73,000	76,000	4.1 %
35 Small Tools & Equipment	40,559	87,838	74,700	66,700	55,000	(17.5)%
Total	235,551	342,704	274,700	357,700	265,000	(25.9)%
400 Professional Services & Charges						
41 Professional Services	454,661	460,085	6,800	13,000	13,000	— %
42 Communications	22,912	21,327	16,500	16,500	16,500	— %
44 Taxes & Assessments	—	—	100	100	100	— %
45 Rentals & Leases	1,021	1,434	1,500	1,500	3,500	133.3 %
47 Public Utility Services	92,287	91,293	99,750	99,750	99,750	— %
48 Repairs & Maintenance	6,869	76,411	11,567	136,067	86,100	(36.7)%
49 Miscellaneous	35,429	26,500	28,750	23,750	43,750	84.2 %
Total	613,179	677,050	164,967	290,667	262,700	(9.6)%
Total Expenditures	<u>\$ 13,228,217</u>	<u>\$ 13,635,734</u>	<u>\$ 13,622,100</u>	<u>\$ 13,863,100</u>	<u>\$ 13,794,735</u>	(0.5)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
323 Investigation						
100 Salaries & Wages						
11 Salaries & Wages	\$ 198,326	\$ 125,177	\$ 198,095	\$ 198,095	\$ 216,881	9.5 %
12 Overtime	16,648	3,145	11,500	5,000	11,500	130.0 %
13 Special Pay	1,804	1,120	2,000	2,525	4,214	66.9 %
14 Retirement/Termination Cashout	—	516	—	1,000	—	(100.0)%
Total	216,778	129,958	211,595	206,620	232,595	12.6 %
200 Benefits	92,396	67,584	110,437	110,437	107,657	(2.5)%
300 Operating Supplies						
31 Office & Operating Supplies	—	249	2,000	1,000	2,000	100.0 %
35 Small Tools & Equipment	252	7,006	3,000	3,000	3,000	— %
Total	252	7,255	5,000	4,000	5,000	25.0 %
400 Professional Services & Charges						
41 Professional Services	25	—	—	—	—	n/a
42 Communications	80	78	300	300	300	— %
43 Transportation & Training	—	—	3,000	—	3,000	n/a
49 Miscellaneous	850	2,701	3,300	1,100	3,300	200.0 %
Total	955	2,779	6,600	1,400	6,600	371.4 %
Total Expenditures	<u>\$ 310,381</u>	<u>\$ 207,576</u>	<u>\$ 333,632</u>	<u>\$ 322,457</u>	<u>\$ 351,852</u>	9.1 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
325 Training						
200 Benefits	\$ 844	\$ —	\$ —	\$ —	\$ —	n/a
300 Operating Supplies						
31 Office & Operating Supplies	10,095	23,037	16,000	4,000	16,000	300.0 %
35 Small Tools & Equipment	25	346	4,500	500	4,500	800.0 %
Total	10,120	23,383	20,500	4,500	20,500	355.6 %
400 Professional Services & Charges						
41 Professional Services	14,676	15,253	20,000	3,500	15,000	328.6 %
42 Communications	321	463	400	400	400	— %
43 Transportation & Training	2,491	200	6,500	1,500	6,500	333.3 %
49 Miscellaneous	15,825	5,047	20,100	16,500	20,100	21.8 %
Total	33,313	20,963	47,000	21,900	42,000	91.8 %
Total Expenditures	<u>\$ 44,277</u>	<u>\$ 44,346</u>	<u>\$ 67,500</u>	<u>\$ 26,400</u>	<u>\$ 62,500</u>	136.7 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
329 Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 376,141	\$ 436,521	\$ 480,783	\$ 480,783	\$ 495,750	3.1 %
12 Overtime	3,619	1,902	3,000	3,000	3,000	— %
14 Retirement/Termination Cashout	—	31,876	1,200	11,500	10,000	(13.0)%
Total	379,760	470,299	484,983	495,283	508,750	2.7 %
200 Benefits	111,633	123,201	128,879	128,879	136,743	6.1 %
300 Operating Supplies						
31 Office & Operating Supplies	3,919	4,188	4,000	4,000	4,500	12.5 %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
329 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	204,425	539,015	598,725	583,725	699,085	19.8 %
42 Communications	23,547	19,974	27,400	19,000	27,400	44.2 %
43 Transportation & Training	49	29	500	500	500	— %
45 Rentals & Leases	552	—	3,000	—	1,000	n/a
48 Repairs & Maintenance	—	—	1,000	—	1,000	n/a
49 Miscellaneous	16,000	4,248	11,350	16,725	12,750	(23.8)%
Total	244,573	563,266	641,975	619,950	741,735	19.6 %
Total Expenditures	\$ 739,885	\$ 1,160,954	\$ 1,259,837	\$ 1,248,112	\$ 1,391,728	11.5 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
331 Suppression Facilities	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 150,727	\$ 98,354	\$ 149,621	\$ 149,621	\$ 162,289	8.5 %
12 Overtime	393	2,447	3,000	1,000	3,000	200.0 %
14 Retirement/Termination Cashout	40,680	—	2,500	2,500	2,500	— %
Total	191,800	100,801	155,121	153,121	167,789	9.6 %
200 Benefits	69,240	49,667	67,419	67,419	78,810	16.9 %
300 Operating Supplies						
31 Office & Operating Supplies	2,860	5,552	1,000	10,000	7,000	(30.0)%
35 Small Tools & Equipment	879	30,413	7,000	17,500	20,000	14.3 %
Total	3,739	35,965	8,000	27,500	27,000	(1.8)%
400 Professional Services & Charges						
42 Communications	1,688	1,488	1,750	1,750	1,750	— %
47 Public Utility Services	13,005	12,144	17,650	17,650	17,650	— %
48 Repairs & Maintenance	47,067	51,845	50,000	35,000	50,000	42.9 %
49 Miscellaneous	—	360	225	225	225	— %
Total	61,760	65,837	69,625	54,625	69,625	27.5 %
Total Expenditures	\$ 326,539	\$ 252,270	\$ 300,165	\$ 302,665	\$ 343,224	13.4 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
337 Emergency Preparedness						
400 Professional Services & Charges						
41 Professional Services	\$ 86,655	\$ 86,885	\$ 86,900	\$ 89,761	\$ 90,000	0.3 %
49 Miscellaneous	(46)	—	—	—	—	n/a
Total Expenditures	<u>\$ 86,609</u>	<u>\$ 86,885</u>	<u>\$ 86,900</u>	<u>\$ 89,761</u>	<u>\$ 90,000</u>	0.3 %

Fire Truck Debt Service - 829

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
829 Fire Truck Debt Service						
700 Debt Services Principal	\$ 64,681	\$ 67,268	\$ —	\$ —	\$ —	n/a
800 Debt Service Int/Other	5,278	2,691	—	—	—	n/a
Total Expenditures	<u>\$ 69,959</u>	<u>\$ 69,959</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	n/a

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
869 Fire Apparatus Debt Service						
700 Debt Services Principal	\$ 31,323	\$ 32,929	\$ 34,618	\$ 34,618	\$ 36,393	5.1 %
800 Debt Service Int/Other	7,893	6,287	4,598	4,598	2,823	(38.6)%
Total Expenditures	<u>\$ 39,216</u>	<u>\$ 39,216</u>	<u>\$ 39,216</u>	<u>\$ 39,216</u>	<u>\$ 39,216</u>	— %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
870 Fire SCBA Debt Service						
700 Debt Services Principal	\$ 84,779	\$ —	\$ —	\$ —	\$ —	n/a
800 Debt Service Int/Other	2,119	—	—	—	—	n/a
Total Expenditures	<u>\$ 86,898</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
870 Fire Aerial & Pump Debt Svc	Actual	Actual	Budget	Year-End	Budget	to Proj
700 Debt Services Principal	\$ 108,745	\$ 114,182	\$ 119,891	\$ 119,891	\$ 125,885	5.0 %
800 Debt Service Int/Other	44,701	39,128	33,276	33,276	27,131	(18.5)%
Total Expenditures	<u>\$ 153,446</u>	<u>\$ 153,310</u>	<u>\$ 153,167</u>	<u>\$ 153,167</u>	<u>\$ 153,016</u>	(0.1)%

Dedicated Revenue

Revenues consist mainly of revenues from the Safer Grant (2020-2021) and Union Gap fire protection services.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
33 Intergovernmental	\$ 177,339	\$ 110,966	\$ 3,000	\$ —	\$ —	n/a
34 Charges for Goods & Services	1,747,505	1,748,189	2,368,877	1,866,722	1,939,244	3.9 %
36 Miscellaneous Revenues	—	25,000	25,000	25,000	—	(100.0)%
Total	<u>\$ 1,924,844</u>	<u>\$ 1,884,155</u>	<u>\$ 2,396,877</u>	<u>\$ 1,891,722</u>	<u>\$ 1,939,244</u>	2.5 %

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, 326 & 327.

AUTHORIZED PERSONNEL

There are 8.50 Emergency Services FTE's in the Fire Fund (320). Performance Statistics for this fund are found within the Fire narrative.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
322 Fire Suppression & EMS	\$ 1,059,442	\$ 1,197,148	\$ 1,221,716	\$ 1,221,716	\$ 1,300,921	6.5 %
326 Emergency Services Fire	—	32,775.70	—	—	—	n/a
327 Emergency Services Aid	285,033	337,648	323,828	323,828	292,261	(9.7)%
Total	1,344,475	1,567,572	1,545,544	1,545,544	1,593,182	3.1 %
Revenues by Element						
31 Taxes	—	—	1,540,874	1,540,874	1,616,144	4.9 %
33 Intergovernmental	1,412,909	1,588,348	3,760	3,760	4,260	13.3 %
34 Charges for Goods & Services	—	—	13,668	13,668	—	(100.0)%
36 Miscellaneous Revenues	554	(47)	—	—	—	n/a
Total	1,413,463	1,588,301	1,558,302	1,558,302	1,620,404	4.0 %
Fund Balance						
Beginning Balance	9,414	78,401	99,131	99,131	111,889	12.9 %
Revenues less Expenditures	68,988	20,729	12,758	12,758	27,222	113.4 %
Ending Balance	\$ 78,402	\$ 99,130	\$ 111,889	\$ 111,889	\$ 139,111	24.3 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 784,459	\$ 901,194	\$ 940,192	\$ 940,192	\$ 943,708	0.4 %
200 Personnel Benefits	274,983	295,953	281,524	281,524	283,780	0.8 %
Sub-Total Salaries & Benefits	1,059,442	1,197,147	1,221,716	1,221,716	1,227,488	0.5 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	72,845	93,013	72,000	72,000	105,000	45.8 %
400 Professional Services & Charges	37,188	69,634	76,828	76,828	85,694	11.5 %
600 Capital Projects	—	32,776	—	—	—	n/a
Transfers	175,000	175,000	175,000	175,000	175,000	— %
Total Expenditures	<u>\$ 1,344,475</u>	<u>\$ 1,567,570</u>	<u>\$ 1,545,544</u>	<u>\$ 1,545,544</u>	<u>\$ 1,593,182</u>	3.1 %

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 hazardous materials technicians; as well as employees that receive a bi-lingual Spanish incentive.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
322 Fire Suppression & EMS						
100 Salaries & Wages						
11 Salaries & Wages	\$ 641,039	\$ 817,248	\$ 826,171	\$ 826,171	\$ 843,133	2.1 %
12 Overtime	101,066	49,793	78,668	78,668	65,000	(17.4)%
13 Special Pay	8,095	9,040	8,353	8,353	8,575	2.7 %
14 Retirement/Termination Cashout	34,260	25,113	27,000	27,000	27,000	— %
Total	784,460	901,194	940,192	940,192	943,708	0.4 %
200 Benefits	274,983	295,953	281,524	281,524	283,780	0.8 %
400 Professional Services & Charges						
41 Professional Services	—	—	—	—	73,433	n/a
Total Expenditures	<u>\$ 1,059,443</u>	<u>\$ 1,197,147</u>	<u>\$ 1,221,716</u>	<u>\$ 1,221,716</u>	<u>\$ 1,300,921</u>	6.5 %

Emergency Services Fire - 326

This account funds other equipment that is specifically purchased to sanitize fire stations, apparatus, and vehicles during the COVID outbreak.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
326 Emergency Services Fire						
600 Capital Outlay						
64 Machinery & Equipment	\$ —	\$ 32,776	\$ —	\$ —	\$ —	n/a

Emergency Services Aid - 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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
327 Emergency Services Aid						
300 Operating Supplies						
31 Office & Operating Supplies	\$ 43,952	\$ 75,930	\$ 37,000	\$ 37,000	\$ 75,000	102.7 %
35 Small Tools & Equipment	28,893	17,083	35,000	35,000	30,000	(14.3)%
Total	72,845	93,013	72,000	72,000	105,000	45.8 %
400 Professional Services & Charges						
41 Professional Services	37,188	69,634	76,828	76,828	12,261	(84.0)%
Transfers Out	100,000	100,000	175,000	175,000	175,000	— %
Vehicle Replacement	75,000	75,000	—	—	—	n/a
Total Expenditures	<u>\$ 285,033</u>	<u>\$ 337,647</u>	<u>\$ 323,828</u>	<u>\$ 323,828</u>	<u>\$ 292,261</u>	(9.7)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 9,414	\$ 78,401	\$ 99,131	\$ 99,131	\$ 111,889	12.9 %
31 Taxes	—	—	1,540,874	1,540,874	1,616,144	4.9 %
33 Intergovernmental	1,412,909	1,588,348	3,760	3,760	4,260	13.3 %
34 Charges for Goods & Services	—	—	13,668	13,668	—	(100.0)%
36 Miscellaneous Revenues	554	(47)	—	—	—	n/a
Total	<u>\$ 1,422,877</u>	<u>\$ 1,666,702</u>	<u>\$ 1,657,433</u>	<u>\$ 1,657,433</u>	<u>\$ 1,732,293</u>	4.5 %

PUBLIC SAFETY COMMUNICATIONS - 151/153/154

Fire Chief
Public Safety Manager

Aaron Markham
Erica McNamara

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.

ACCOMPLISHMENTS**Public Safety**

- The addition of the Public Safety Training Supervisor was a milestone for the communications division. The new role is responsible for managing the training process for new employees and ongoing training for current employees. The new classification is reflective of the growth of the division and their desire to provide the public with exceptionally trained public safety call takers and dispatchers.
- The Peer Support team is a voluntary team which provides support to employees during critical incidents. This year they attended the First Responder Mental Health & Wellness conference which provides the team with the needed tools to assist the center. This year they made 358 contacts for a variety of incidents.

Strengthening Partnerships

- The Public Education team provides the community with information on when and how to utilize 911. This year they attended National Night Out in Yakima, Selah, and Grandview.

GOALS**Public Safety**

- A major focus of 2022 will be technology upgrades which include enhancements to the current radio and telephone system. These upgrades include the back-up communications center which is utilized in emergencies and ensures that the public always has access to public safety resources.
- Increased social media outreach will provide the public with current information regarding their communities. The outreach will include an emphasis in enrollment in Yakimaalert.org, which is the mass notification system used in Yakima County.

Strengthening Partnerships

- The Public Education team will expand their program to include presentations at schools. The program is designed to provide younger students with the understanding of when to call 911, what to say and what the call taker will ask.

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

AUTHORIZED PERSONNEL

Class		2019	2020	2021	2022
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
1274	Public Safety Communications Manager	1.00	1.00	1.00	1.00
6410	Telecommunicator I	15.00	15.00	15.00	15.00
6412	Telecommunicator	12.00	12.00	12.00	12.00
6415	Public Safety Telecommunicator Supervisor	6.00	6.00	6.00	6.00
6416	Public Safety Training Supervisor ¹	—	—	—	1.00
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	37.00

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
340 Criminal Justice Sales Tax .3%	\$ 128,786	\$ 136,109	\$ 209,675	\$ 209,675	\$ 215,711	2.9 %
341 Communications Operators	1,377,180	1,613,635	1,722,614	1,715,547	1,723,706	0.5 %
343 911 Call Takers Enhanced	1,986,174	2,079,811	2,300,303	2,300,203	2,292,033	(0.4)%
344 911 Call Takers Operations	61,570	63,262	75,310	75,310	75,278	— %
348 911 Call Takers Administration	175,856	196,040	182,316	182,316	238,609	30.9 %
349 Communications Administration	180,124	187,385	195,714	195,714	254,006	29.8 %
874 Communications Ctr Debt Service	6,710	957	—	—	—	n/a
875 Communications Ctr Debt Service	119,150	117,663	119,863	119,863	121,863	1.7 %
Total	4,035,550	4,394,862	4,805,795	4,798,628	4,921,206	2.6 %
Revenues by Element						
31 Taxes	209,298	251,767	1,730,000	1,730,000	1,715,000	(0.9)%
33 Intergovernmental	3,909,855	4,040,048	2,949,787	2,949,787	2,959,591	0.3 %
34 Charges for Goods & Services	—	8,270	21,985	29,298	21,985	(25.0)%
36 Miscellaneous Revenues	3,650	—	50	50	50	— %
Transfers In	100,000	100,000	100,000	100,000	100,000	— %
Total	4,222,803	4,400,085	4,801,822	4,809,135	4,796,626	(0.3)%
Fund Balance						
Beginning Balance	718,371	905,623	910,846	910,846	921,352	1.2 %
Revenues less Expenditures	187,253	5,223	(3,973)	10,507	(124,580)	n/a
Ending Balance	\$ 905,624	\$ 910,846	\$ 906,873	\$ 921,353	\$ 796,772	(13.5)%

¹ Public Safety Training Supervisor added midyear to create a comprehensive training program for new employees and to manage the ongoing training of current employees.

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages	\$ 2,276,755	\$ 2,391,619	\$ 2,601,189	\$ 2,588,089	\$ 2,722,399	5.2 %
200 Personnel Benefits	1,042,292	1,062,718	1,129,046	1,129,046	1,180,470	4.6 %
Sub-Total Salaries & Benefits	3,319,047	3,454,337	3,730,235	3,717,135	3,902,869	5.0 %
300 Operating Supplies	19,026	42,490	56,600	56,600	56,600	— %
400 Professional Services & Charges	571,617	779,416	860,098	866,030	826,874	(4.5)%
600 Capital Projects	—	—	39,000	39,000	13,000	(66.7)%
700 Debt Service - Principal	70,000	70,000	75,000	75,000	80,000	6.7 %
800 Debt Service - Interest	55,860	48,620	44,863	44,863	41,863	(6.7)%
Total Expenditures	<u>\$ 4,035,550</u>	<u>\$ 4,394,863</u>	<u>\$ 4,805,796</u>	<u>\$ 4,798,628</u>	<u>\$ 4,921,206</u>	2.6 %

EXPLANATORY NARRATIVE

Department 151 (functions 343, 344 and 348) 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 (ILA) 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 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 153 (340) is used to account for the .3% Criminal Justice Sales tax.

Department 154 (341, 349, 874 and 875) 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 the .3% Criminal Justice Sales tax to help offset the cost attributed to support of the criminal justice departments. This function funds two FTE public safety dispatcher positions that support law enforcement activities.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
340 Criminal Justice Sales Tax .3%	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 67,692	\$ 68,491	\$ 124,317	\$ 124,317	\$ 128,986	3.8 %
12 Overtime	10,663	15,803	15,000	15,000	15,000	— %
13 Special Pay	310	1,286	3,000	3,000	3,000	— %
14 Retire/Term Cashout	3,127	2,302	—	—	—	n/a
Total	81,792	87,882	142,317	142,317	146,986	3.3 %
200 Benefits	46,967	48,227	67,357	67,357	68,725	2.0 %
400 Professional Services & Charges						
41 Professional Services	27	—	—	—	—	n/a
Total Expenditures	<u>\$ 128,786</u>	<u>\$ 136,109</u>	<u>\$ 209,674</u>	<u>\$ 209,674</u>	<u>\$ 215,711</u>	2.9 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
341 Communications Operations						
100 Salaries & Wages						
11 Salaries & Wages	\$ 690,985	\$ 731,185	\$ 861,108	\$ 810,108	\$ 857,988	5.9 %
12 Overtime	112,891	136,878	88,000	88,000	95,000	8.0 %
13 Special Pay	11,331	11,613	7,747	7,747	6,680	(13.8)%
14 Retirement/Termination Cashout	14,688	16,738	9,308	47,308	2,308	(95.1)%
Total	829,895	896,414	966,163	953,163	961,976	0.9 %
200 Benefits	369,746	383,958	393,846	393,846	401,738	2.0 %
300 Operating Supplies						
31 Office & Operating Supplies	2,173	2,457	5,100	5,100	5,100	— %
35 Small Tools & Equipment	954	31,063	32,000	32,000	32,000	— %
Total	3,127	33,520	37,100	37,100	37,100	— %
400 Professional Services & Charges						
41 Professional Services	117,344	242,496	255,500	266,433	252,888	(5.1)%
42 Communications	2,693	2,873	4,000	4,000	4,000	— %
43 Transportation & Training	—	—	5,000	—	5,000	n/a
45 Rentals & Leases	54,375	54,375	61,005	61,005	61,005	— %
Total	174,412	299,744	325,505	331,438	322,893	(2.6)%
Total Expenditures	\$ 1,377,180	\$ 1,613,636	\$ 1,722,614	\$ 1,715,547	\$ 1,723,707	0.5 %

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 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 allocation, data and insurance charges

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
343 911 Call Takers Enhanced						
100 Salaries & Wages						
11 Salaries & Wages	\$ 823,745	\$ 837,703	\$ 1,055,470	\$ 1,029,870	\$ 1,075,640	4.4 %
12 Overtime	198,547	201,840	94,500	120,000	120,000	— %
13 Special Pay	9,685	11,401	8,673	8,673	11,676	34.6 %
14 Retirement/Termination Cashout	26,869	24,279	6,928	6,928	—	(100.0)%
Total	1,058,846	1,075,223	1,165,571	1,165,471	1,207,316	3.6 %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
343 911 Call Takers Enhanced	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	518,519	522,745	549,040	549,040	557,635	1.6 %
300 Operating Supplies						
31 Office & Operating Supplies	5,090	3,809	4,500	4,500	4,500	— %
35 Small Tools & Equipment	10,809	5,161	15,000	15,000	15,000	— %
Total	15,899	8,970	19,500	19,500	19,500	— %
400 Professional Services & Charges						
41 Professional Services	227,109	344,823	360,692	360,692	351,081	(2.7)%
42 Communications	69,916	55,668	70,000	70,000	45,000	(35.7)%
43 Transportation & Training	22,380	2,818	24,500	17,109	15,000	(12.3)%
48 Repairs & Maintenance	58,790	59,333	61,000	68,391	71,000	3.8 %
49 Miscellaneous	14,714	10,231	11,000	11,000	12,500	13.6 %
Total	392,909	472,873	527,192	527,192	494,581	(6.2)%
600 Capital Outlay						
64 Machinery & Equipment	—	—	39,000	39,000	13,000	(66.7)%
Total Expenditures	\$ 1,986,173	\$ 2,079,811	\$ 2,300,303	\$ 2,300,203	\$ 2,292,032	(0.4)%

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 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).

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
344 911 Call Takers Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 34,047	\$ 36,716	\$ 46,105	\$ 46,105	\$ 45,710	(0.9)%
12 Overtime	4,808	5,083	6,000	6,000	6,000	— %
13 Special Pay	471	530	1,643	1,643	1,648	0.3 %
14 Retirement/Termination Cashout	921	1,005	—	—	—	n/a
Total	40,247	43,334	53,748	53,748	53,358	(0.7)%
200 Benefits	21,323	19,929	21,563	21,563	21,920	1.7 %
Total Expenditures	\$ 61,570	\$ 63,263	\$ 75,311	\$ 75,311	\$ 75,278	— %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
348 911 Call Takers Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 128,630	\$ 132,059	\$ 133,695	\$ 133,695	\$ 173,382	29.7 %
12 Overtime	2,247	5	—	—	—	n/a
13 Special Pay	—	4,598	—	—	—	n/a
14 Retirement/Termination Cashout	2,111	15,448	—	—	—	n/a
Total	132,988	152,110	133,695	133,695	173,382	29.7 %
200 Benefits	42,869	43,930	48,621	48,621	65,227	34.2 %
Total Expenditures	\$ 175,857	\$ 196,040	\$ 182,316	\$ 182,316	\$ 238,609	30.9 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
349 Communications Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 128,630	\$ 132,059	\$ 133,695	\$ 133,695	\$ 173,382	29.7 %
12 Overtime	2,246	—	6,000	6,000	6,000	— %
13 Special Pay	—	4,598	—	—	—	n/a
14 Retirement/Termination Cashout	2,111	—	—	—	—	n/a
Total	132,987	136,657	139,695	139,695	179,382	28.4 %
200 Benefits	42,868	43,929	48,619	48,619	65,225	34.2 %
400 Professional Services & Charges						
41 Professional Services	949	4,350	500	500	2,500	400.0 %
42 Communications	2,699	2,260	1,900	1,900	1,900	— %
43 Transportation & Training	604	—	5,000	5,000	5,000	— %
49 Miscellaneous	16	189	—	—	—	n/a
Total	4,268	6,799	7,400	7,400	9,400	27.0 %
Total Expenditures	\$ 180,123	\$ 187,385	\$ 195,714	\$ 195,714	\$ 254,007	29.8 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
874/5 Comm Center Debt Service	Actual	Actual	Budget	Year-End	Budget	to Proj
700 Communications Ctr Interest	\$ 70,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 80,000	6.7 %
800 Communications Ctr Principal	55,860	48,620	44,863	44,863	41,863	(6.7)%
Total Expenditures	\$ 125,860	\$ 118,620	\$ 119,863	\$ 119,863	\$ 121,863	1.7 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 718,371	\$ 905,623	\$ 910,846	\$ 910,846	\$ 921,352	1.2 %
31 Taxes	209,298	251,767	1,730,000	1,730,000	1,715,000	(0.9)%
33 Intergovernmental	3,909,855	4,040,048	2,949,787	2,949,787	2,959,591	0.3 %
34 Charges for Goods & Services	—	8,270	21,985	29,298	21,985	(25.0)%
36 Miscellaneous Revenues	3,650	—	50	50	50	— %
Transfers In	100,000	100,000	100,000	100,000	100,000	— %
Total	<u>\$ 4,941,174</u>	<u>\$ 5,305,708</u>	<u>\$ 5,712,668</u>	<u>\$ 5,719,981</u>	<u>\$ 5,717,978</u>	— %

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
322 Fire Suppression & EMS	\$ 51,789	\$ 260,523	\$ 110,000	\$ 105,599	\$ 30,000	(71.6)%
331 Fire Suppression Facilities	25,709	2,235	50,000	40,900	50,000	22.2 %
Total	77,498	262,758	160,000	146,499	80,000	(45.4)%
Revenues by Element						
33 Intergovernmental	28,000	30,956	28,000	28,000	28,000	— %
34 Charges for Goods & Services	30,000	34,425	30,000	30,000	35,000	16.7 %
36 Miscellaneous Revenues	75,438	75,178	—	2,084	—	(100.0)%
39 Other Financing Sources	54,500	—	20,000	—	—	n/a
Transfers In	—	—	75,000	75,000	75,000	— %
Total	187,938	140,559	153,000	135,084	138,000	2.2 %
Fund Balance						
Beginning Balance	393,621	504,061	381,861	381,861	370,445	(3.0)%
Revenues less Expenditures	110,440	(122,199)	(7,000)	(11,415)	58,000	(608.1)%
Ending Balance	\$ 504,061	\$ 381,862	\$ 374,861	\$ 370,446	\$ 428,445	15.7 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ 16,445	\$ 21,721	\$ 30,000	\$ 16,499	\$ 30,000	81.8 %
400 Professional Services & Charges	43,496	49,637	50,000	40,900	50,000	22.2 %
600 Capital Projects	17,556	191,401	80,000	89,100	—	(100.0)%
Total Expenditures	\$ 77,497	\$ 262,759	\$ 160,000	\$ 146,499	\$ 80,000	(45.4)%

EXPLANATORY NARRATIVE

Fire Suppression & EMS - 322

These expenditures are the costs associated with the purchase and equipping of fire apparatus. The replacement of two fire engines was approved by City Council on June 30th, 2021. The purchase of these fire apparatus will be funded out of Fund 180 ARPA Fiscal Recovery Fund.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
322 Fire Suppression & EMS						
300 Operating Supplies						
31 Office & Operating Supplies	\$ 6,021	\$ 3,284	\$ 5,000	\$ 5,000	\$ 10,000	100.0 %
35 Small Tools & Equipment	10,425	18,437	25,000	11,499	20,000	73.9 %
Total	16,446	21,721	30,000	16,499	30,000	81.8 %
400 Professional Services & Charges						
41 Professional Services	—	14,164	—	—	—	n/a
48 Repairs & Maintenance	17,787	33,237	—	—	—	n/a
Total	17,787	47,401	—	—	—	n/a
600 Capital Outlay						
64 Machinery & Equipment	17,556	191,401	80,000	89,100	—	(100.0)%
Total Expenditures	\$ 51,789	\$ 260,523	\$ 110,000	\$ 105,599	\$ 30,000	(71.6)%

Fire Suppression Facilities - 331

Suppression Facilities supports repair and maintenance of the fire stations.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
331 Fire Suppression Facilities						
400 Professional Services & Charges						
48 Repairs & Maintenance	\$ 25,709	\$ 2,235	\$ 50,000	\$ 40,900	\$ 50,000	22.2 %

Revenue

Revenues consist mainly of reimbursements from other agencies, facility rental, replacement monies and the proceeds of long-term debt.

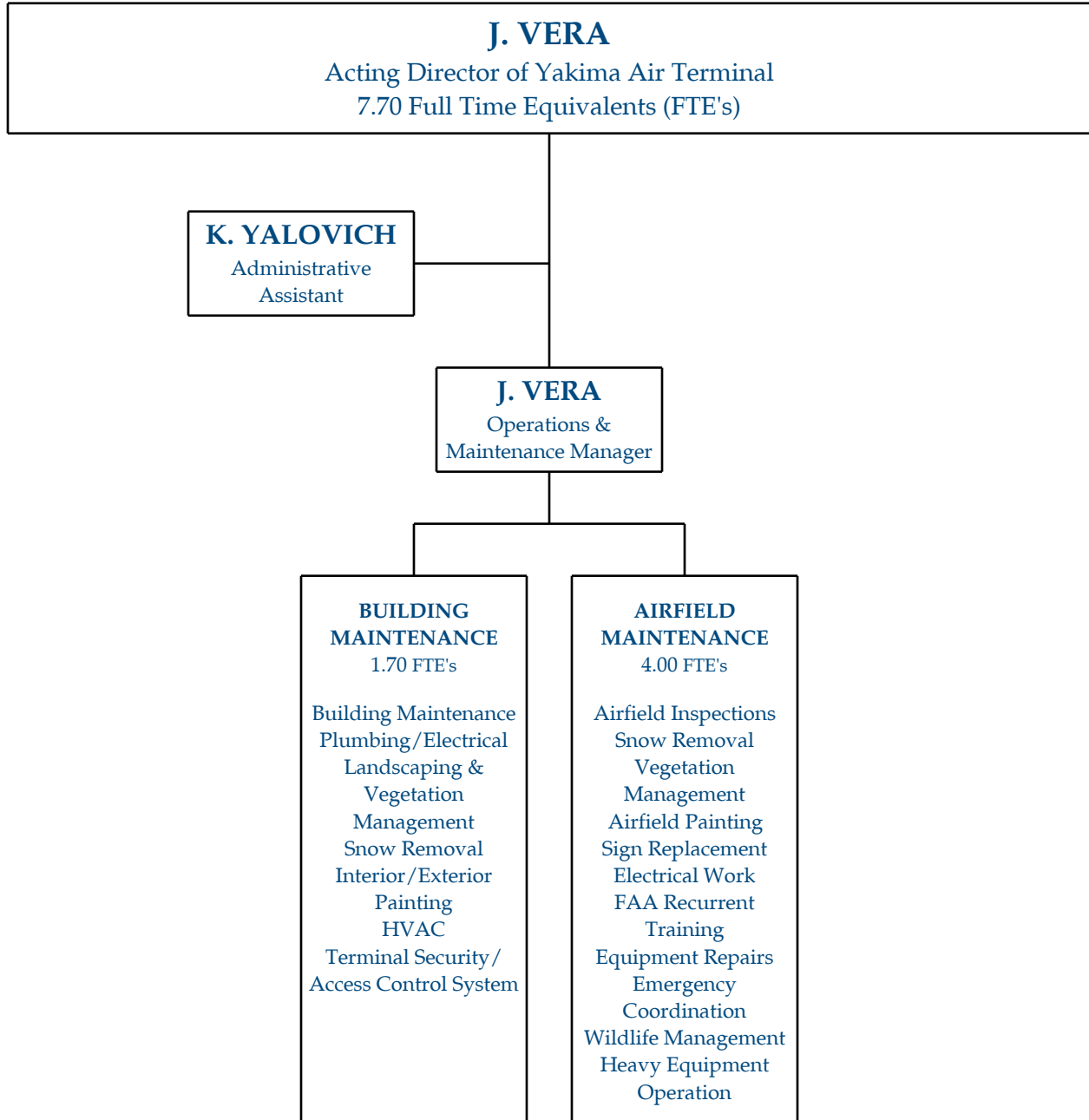
	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 393,621	\$ 504,061	\$ 381,861	\$ 381,861	\$ 370,445	(3.0)%
33 Intergovernmental	28,000	30,956	28,000	28,000	28,000	— %
34 Charges for Goods & Services	30,000	34,425	30,000	30,000	35,000	16.7 %
36 Miscellaneous Revenues	75,438	75,178	—	2,084	—	(100.0)%
39 Other Financing Sources	54,500	—	20,000	—	—	n/a
Transfers In	—	—	75,000	75,000	75,000	— %
Total	\$ 581,559	\$ 644,620	\$ 534,861	\$ 516,945	\$ 508,445	(1.6)%

AIRPORT

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

AIRPORT

Organizational Chart as of January 1, 2022



AIRPORT OPERATING - 421

Acting Air Terminal Manager

Jaime Vera

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 Plans updated 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 that include Alaska Airlines, Transportation Security Administration (TSA), Fastlane Espresso, Hertz, Budget and 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

In 2020, the Yakima Air Terminal - McAllister Field witnessed approximately 40,844 aircraft operations, of which 1,278 were 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 airport 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.

Capital items that are being funded within the Operating Fund through grants include:

Wildlife Hazard Mitigation

Airport staff has met with United States Department of Agriculture (USDA) – Airport Biologists to discover proactive measures in reducing the presence of birds on the airfield. One recommendation USDA provided was to implement a bird relocation program where the birds of prey are caught in a cage that doesn't cause harm to them and are then immediately relocated to a destination away from the airfield. This not only reduces the wildlife hazards for aircraft it also is positive for the birds as the USDA is safely removing them from potential danger caused by an aircraft striking a bird. If funded, airport staff will work closely with USDA in assisting with relocating wildlife from the airfield to increase the safety of aircraft that operate at the airport. Proposed funding source to replace the main terminal building's roof comes from the City's general fund. Total estimated cost: \$45,000.

Main Terminal Building – Environmental, Design, and Engineering

The main terminal building was originally constructed in 1950's where it has witnessed multiple expansion and remodeling phases in order to meet passenger demands. The 2015 Airport Master Plan conducted a comprehensive evaluation of the facilities to include passenger demands, vehicle parking, airline and rental car ticket counters, ground transportation, passenger concessions, and baggage claim requirements. Given the increasing demands as well as the current building codes it was determined the main terminal building required demolition and be developed an updated facility. 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. Total estimated cost: \$2,000,000-3,000,000.

Rehabilitation of Airport Administration Office & Conference Rooms

The airport administration office was originally constructed in the early 1970's to provide the National Weather Service and Federal Aviation Administration Flight Service Station a facility for pilot briefings. Since construction of the building, minimal updates have been provided in order to keep the building functional.

This project will rehabilitate the interior as well as mechanical systems to include: replacement of failing HVAC systems; single-pane windows; carpet; light fixtures; floor/ceiling tile; restrooms; conference room; interior/exterior paint; and employee break room. This project will also rehabilitate the main terminal building conference room by replacing outdated carpet, interior paint, and replacement of conference room furniture. Total estimated cost: \$100,000.

ACCOMPLISHMENTS

Public Safety

- Acquired an Aircraft Rescue and Fire Fighting apparatus (Oshkosh Striker).
- Installation of closed caption television system in passenger terminal building.

Fiscal Sustainability

- Adopted an Airport layout plan with narrative report.

Strengthening Partnerships

- Expanded air service with additional flight frequency to Seattle on Alaska Airlines.

Investment in Infrastructure

- Upgraded airport fuel dispensers at airfield maintenance facility.
- Design and engineer East General Aviation Rehabilitation Project (2022 construction).
- Replacement of airfield maintenance forklift.

GOALS

Public Safety

- Main terminal building - installation of automated security exit lane system.

Strengthening Partnerships

- Air service development.

Investment in Infrastructure

- Rehabilitation of East General Aviation Apron.
- Design, engineering and construction of taxi lane Charlie extension.
- Main terminal building - Environmental Documented Categorical Exclusion.
- Main terminal building roof replacement.
- Rehabilitation of Airport administration office.

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

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Car Rentals ¹	\$1,417,272	\$607,619	\$850,000	\$900,000
Passengers - Departing	70,369	30,417	43,000	47,000
Passengers - Arriving	68,159	28,639	42,389	46,000
Aviation Fuel ²	\$53,930	\$58,827	\$61,000	\$62,000
Aircraft Landings	43,522	40,844	39,217	41,350
Vehicle Parking ³	\$309,831	\$116,455	\$149,953	\$160,000

AUTHORIZED PERSONNEL

Class		2019 Adopted	2020 Adopted	2021 Adopted	2022 Proposed
Code	Position Title	Budget	Budget	Budget	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	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	8.70	8.70

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 .10¢ 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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
281 Airfield	\$ 547,150	\$ 530,464	\$ 750,569	\$ 734,469	\$ 753,753	2.6 %
282 Air Terminal	207,150	281,069	322,984	303,034	318,781	5.2 %
283 Commercial	6,443	8,548	7,500	7,500	7,500	— %
284 Security	2,348	9,875	168,000	173,000	8,100	(95.3)%
285 Parking	—	—	—	250	—	(100.0)%
286 Administration	554,160	617,607	1,143,119	985,119	1,008,216	2.3 %
Total	1,317,251	1,447,563	2,392,172	2,203,372	2,096,350	(4.9)%
Revenues by Element						
31 Taxes	33,535	12,225	7,000	7,000	10,000	42.9 %
33 Intergovernmental	—	549,770	1,886,641	1,886,641	1,023,575	(45.7)%
34 Charges for Goods & Services	248,887	202,858	256,740	242,040	234,500	(3.1)%
36 Miscellaneous Revenues	1,098,598	864,846	977,165	835,833	824,886	(1.3)%
37 Property & Trust Gains	4,150	—	—	—	—	n/a
39 Other Financing Sources	1,589	13,750	26,000	26,000	50,000	92.3 %
Transfers In	75,000	75,000	—	—	—	n/a
Total	1,461,759	1,718,449	3,153,546	2,997,514	2,142,961	(28.5)%
Fund Balance						
Beginning Balance	88,096	232,604	503,491	503,491	1,297,883	157.8 %
Revenues less Expenditures	144,508	270,886	761,374	794,142	46,611	(94.1)%
Ending Balance	<u>\$ 232,604</u>	<u>\$ 503,490</u>	<u>\$ 1,264,865</u>	<u>\$ 1,297,633</u>	<u>\$ 1,344,494</u>	3.6 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 601,259	\$ 632,960	\$ 712,987	\$ 712,487	\$ 773,779	8.6 %
200 Personnel Benefits	242,710	257,810	269,168	269,168	285,428	6.0 %
Sub-Total Salaries & Benefits	843,969	890,770	982,155	981,655	1,059,207	7.9 %
300 Operating Supplies	94,893	66,097	168,000	172,750	184,600	6.9 %
400 Professional Services & Charges	345,280	397,668	987,016	833,966	787,542	(5.6)%
600 Capital Projects	33,109	93,027	235,000	195,000	65,000	(66.7)%
Transfers	—	—	20,000	20,000	—	(100.0)%
Total Expenditures	<u>\$ 1,317,251</u>	<u>\$ 1,447,562</u>	<u>\$ 2,392,171</u>	<u>\$ 2,203,371</u>	<u>\$ 2,096,349</u>	(4.9)%

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
281 Airfield	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 230,793	\$ 234,399	\$ 262,343	\$ 262,343	\$ 271,389	3.4 %
12 Overtime	6,964	4,733	8,500	8,500	9,000	5.9 %
13 Special Pay	1,179	746	3,500	3,500	3,500	— %
14 Retirement/Termination Cashout	—	—	1,500	1,500	8,000	433.3 %
Total	238,936	239,878	275,843	275,843	291,889	5.8 %
200 Benefits	114,284	116,015	118,726	118,726	120,064	1.1 %
300 Operating Supplies						
31 Office & Operating Supplies	41,384	33,969	93,000	117,000	126,000	7.7 %
32 Fuel	37,550	16,225	30,000	30,000	28,000	(6.7)%
35 Small Tools & Equipment	889	—	1,300	1,300	3,000	130.8 %
Total	79,823	50,194	124,300	148,300	157,000	5.9 %
400 Professional Services & Charges						
41 Professional Services	1,873	7,765	17,000	20,000	42,000	110.0 %
43 Transportation & Training	61	—	200	—	500	n/a
47 Public Utility Services	51,130	47,401	50,500	50,500	52,800	4.6 %
48 Repairs & Maintenance	27,934	19,757	74,000	76,100	29,500	(61.2)%
49 Miscellaneous	—	—	—	—	—	n/a
Total	80,998	74,923	141,700	146,600	124,800	(14.9)%
600 Capital Outlay						
64 Machinery & Equipment	33,109	49,455	70,000	25,000	60,000	140.0 %
Total Expenditures	\$ 547,150	\$ 530,465	\$ 730,569	\$ 714,469	\$ 753,753	5.5 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
282 Air Terminal	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 86,464	\$ 88,131	\$ 94,977	\$ 94,977	\$ 99,023	4.3 %
12 Overtime	2,002	849	4,000	3,500	4,000	14.3 %
13 Special Pay	233	581	1,500	1,500	1,500	— %
14 Retirement/Termination Cashout	—	—	1,400	1,400	1,400	— %
Total	88,699	89,561	101,877	101,377	105,923	4.5 %
200 Benefits	37,904	40,861	44,607	44,607	51,758	16.0 %
300 Operating Supplies						
31 Office & Operating Supplies	9,251	10,121	36,500	15,000	16,000	6.7 %
35 Small Tools & Equipment	—	1,646	1,000	1,000	2,000	100.0 %
Total	9,251	11,767	37,500	16,000	18,000	12.5 %
400 Professional Services & Charges						
41 Professional Services	13,797	14,150	77,000	47,000	12,500	(73.4)%
42 Communications	3,330	3,861	4,000	4,050	4,100	1.2 %
47 Public Utility Services	49,778	47,314	51,000	50,000	54,000	8.0 %
48 Repairs & Maintenance	4,391	37,427	7,000	40,000	72,500	81.3 %
49 Miscellaneous	—	25	—	—	—	n/a
Total	71,296	102,777	139,000	141,050	143,100	1.5 %
600 Capital Outlay						
64 Machinery & Equipment	—	36,102	—	—	—	n/a
Total Expenditures	\$ 207,150	\$ 281,068	\$ 322,984	\$ 303,034	\$ 318,781	5.2 %

Commercial - 283

Expenditures consist of the maintenance of airport owned buildings, which may require parts and equipment to complete any maintenance repairs. Many of these buildings are leased to tenants and repairs would fall outside the lessee's obligations. Also included is the water usage for the airport administration building as well as the refuse dumpsters located at the administration office and the maintenance shop.

			2021	2021	2022	% Chng
283 Commercial	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Operating Supplies	\$ 120	\$ —	\$ —	\$ —	\$ —	n/a
400 Professional Services & Charges						
47 Public Utility Services	6,323	8,548	7,500	7,500	7,500	— %
Total Expenditures	\$ 6,443	\$ 8,548	\$ 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
284 Security	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Operating Supplies	\$ 2,348	\$ 2,405	\$ 3,000	\$ 3,000	\$ 3,100	3.3 %
600 Capital Outlay						
64 Machinery & Equipment	—	7,470	165,000	170,000	5,000	(97.1)%
Total Expenditures	\$ 2,348	\$ 9,875	\$ 168,000	\$ 173,000	\$ 8,100	(95.3)%

Parking - 285

The airport administration staff enforces vehicle parking along the circle drive and other areas of the airport not covered by the Republic Parking contract. These costs are to cover equipment, materials, and internet connection for the ability to issue parking citations.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
285 Parking	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Operating Supplies	\$ —	\$ —	\$ —	\$ 250	\$ —	(100.0)%

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 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
286 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 264,366	\$ 303,515	\$ 329,017	\$ 329,017	\$ 360,718	9.6 %
12 Overtime	1,347	—	—	—	—	n/a
13 Special Pay	6	7	250	250	250	— %
14 Retirement/Termination Cashout	7,905	—	6,000	6,000	15,000	150.0 %
Total	273,624	303,522	335,267	335,267	375,968	12.1 %
200 Benefits	90,522	100,933	105,835	105,835	113,606	7.3 %
300 Operating Supplies						
31 Office & Operating Supplies	1,007	1,475	1,200	3,200	4,000	25.0 %
35 Small Tools & Equipment	2,344	258	2,000	2,000	2,500	25.0 %
Total	3,351	1,733	3,200	5,200	6,500	25.0 %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
286 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	165,271	188,657	678,234	521,734	386,942	(25.8)%
42 Communications	4,993	5,123	5,082	5,082	5,700	12.2 %
43 Transportation & Training	1,612	261	4,500	4,500	5,500	22.2 %
44 Taxes & Assessments	—	4,140	—	—	—	n/a
48 Repairs & Maintenance	8,596	702	3,000	1,500	105,000	n/a
49 Miscellaneous	6,192	12,536	8,000	6,000	9,000	50.0 %
Total	186,664	211,419	698,816	538,816	512,142	(5.0)%
Total Expenditures	\$ 554,161	\$ 617,607	\$ 1,143,118	\$ 985,118	\$ 1,008,216	2.3 %

Revenue

Revenues originate from a various rates and charges imposed on tenants or operators who utilize the airport. Many of these encompass utility services; fuel flowage fees assessed per gallon of fuel delivered to aircraft; airline and freight landing fees; airport security badge fees; interest collected on operating reserves and Passenger Facility Charges; aeronautical and non-aeronautical ground leases; aircraft tie downs; usage of airport passenger stairs; rental cars; vehicle parking; airport buildings leased to tenants; state leasehold tax; and the occasional reimbursement under forced account for airfield staff. Intergovernmental revenues include CARES Act, Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA) and ARPA funds.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 88,096	\$ 232,604	\$ 503,491	\$ 503,491	\$ 1,297,883	157.8 %
31 Taxes	33,535	12,225	7,000	7,000	10,000	42.9 %
33 Intergovernmental	—	549,770	1,886,641	1,886,641	1,023,575	(45.7)%
34 Charges for Goods & Services	248,887	202,858	256,740	242,040	234,500	(3.1)%
36 Miscellaneous Revenues	1,098,598	864,846	977,165	835,833	824,886	(1.3)%
37 Property & Trust Gains	4,150	—	—	—	—	n/a
39 Other Financing Sources	1,589	13,750	26,000	26,000	50,000	92.3 %
Transfers In	75,000	75,000	—	—	—	n/a
Total	\$ 1,549,855	\$ 1,951,053	\$ 3,657,037	\$ 3,501,005	\$ 3,440,844	(1.7)%

AIRPORT FAA - 422

Acting Air Terminal Manager

Jaime Vera

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
291 Capital Improvement	\$ 3,385,969	\$ 1,645,036	\$ 4,755,521	\$ 3,838,529	\$ 3,380,500	(11.9)%
Revenues by Element						
33 Intergovernmental	3,081,912	1,588,775	4,585,021	5,398,516	3,585,000	(33.6)%
34 Charges for Goods & Services	271,872	127,735	150,000	150,000	170,000	13.3 %
36 Miscellaneous Revenues	1,473	253	500	500	500	— %
37 Prop & Trust Gains	15,339	—	—	—	—	n/a
38 Nonrevenues	—	(1,526,575)	—	—	—	n/a
39 Other Financing Sources	(15,339)	—	—	—	—	n/a
Transfers In	—	—	20,000	20,000	—	(100.0)%
Total	3,355,257	190,188	4,755,521	5,569,016	3,755,500	(32.6)%
Fund Balance						
Beginning Balance	(61,743)	(92,453)	(1,547,300)	(1,547,300)	183,187	(111.8)%
Revenues less Expenditures	(30,712)	(1,454,848)	—	1,730,487	375,000	(78.3)%
Ending Balance	\$ (92,455)	\$ (1,547,301)	\$ (1,547,300)	\$ 183,187	\$ 558,187	204.7 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ —	\$ —	\$ —	\$ 4,218	\$ —	(100.0)%
400 Professional Services & Charges	—	14,177	14,631	14,631	35,500	142.6 %
600 Capital Projects	3,385,969	1,630,859	4,740,890	3,819,680	3,345,000	(12.4)%
Total Expenditures	\$ 3,385,969	\$ 1,645,036	\$ 4,755,521	\$ 3,838,529	\$ 3,380,500	(11.9)%

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 2022.

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 May 2022 and conclude at the end of September 2022. 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. Total estimated cost: \$2,600,000

Extension of Taxi Lane Charlie: Environmental, Design, Engineering, and Construction

In 2015, City Council adopted the Airport Master Plan, which identifies important Capital Improvement Projects through 2030. One element within the plan identified the need for additional hangar development for aircraft manufacturing, maintenance, and storage of aircraft as the airport continues to witness growth in the aviation industry.

In order to facilitate this concept, in 2018, the City of Yakima extended 21st Avenue and realigned Airport Lane to allow direct access to approximately 15 acres of vacant airport property adjacent to the Armory. Provided this basic infrastructure is now in place, this project will complement the road by expanding the airport's Taxiway system in order to allow aircraft manufacturing, private and corporate hangar development. Tasks to be completed will include environmental, design, engineer, and construction of approximately 1,900 feet of Taxiway system.

Funding sources include both entitlement and discretionary funding from the Airport Improvement Program administered by the Federal Aviation Administration. The airport's local funding match of 10% will be derived from the Passenger Facility Charge program. Total estimated cost: \$2,600,000.

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 2022 budget.

In order to meet the needs of our airlines and accommodate airline divers from Seattle-Tacoma International Airport, it is imperative that airport staff have necessary passenger boarding stairs to accommodate them. The 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 in 2019.

Crack Seal Maintenance

The airport oversees approximately 5.5 million square feet of pavement to accommodate both air and ground transportation. Pavement preservation is key to extending the useful life of the airfield. This project will allow the airport to crack seal key areas of the airfield to ensure it not only preserves the pavement from weather elements but also reducing any hazards cracks may cause aircraft by producing Foreign Object Debris. Funding for this project is already approved by the Federal Aviation Administration under a Passenger Facility Charge application. Total estimated cost: \$70,000 for two years.

Terminal Building Roof Replacement

The terminal building was originally developed in 1950 where over the past 70 years it has witnessed a variety of expansions to meet increased passenger activities. The most recent expansion was in 1998 where the passenger boarding area was expanded with new restrooms and one large HVAC system. However, this project did not replace

all roofing materials where over the years it has deteriorated due to extreme climate conditions. Airfield maintenance has implemented a patching program to minimize water entry but certain areas require a complete replacement to avoid future structural damage. Given the age of the roof and the inability to prevent water from entering the building, it's recommended approximately 17,500 square feet of roofing material be replaced or installed. This project will preserve the terminal building until a new facility is designed and constructed in 2026-2029. Total estimated cost: \$65,000.

Account 41 Professional Services - Items that are not an eligible expense under the Federal Aviation Administration are accounted for in this function.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
291 Capital Improvement	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equipment	\$ —	\$ —	\$ —	\$ 4,218	\$ —	(100.0)%
400 Professional Services & Charges						
41 Professional Services	—	14,177	14,631	14,631	35,500	142.6 %
600 Capital Outlay						
63 Impr Other Than Buildings	—	—	105,000	105,000	200,000	90.5 %
64 Machinery & Equipment	1,195,846	11,726	1,180,000	964,680	60,000	(93.8)%
65 Construction Projects	2,190,122	1,619,133	3,455,890	2,750,000	3,085,000	12.2 %
Total	3,385,968	1,630,859	4,740,890	3,819,680	3,345,000	(12.4)%
Total Expenditures	\$ 3,385,968	\$ 1,645,036	\$ 4,755,521	\$ 3,838,529	\$ 3,380,500	(11.9)%

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. Intergovernmental revenues include CARES Act, Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA) and ARPA funds. The large adjustment in 2020 was due to the Airport Alpha Taxiway project not being capitalized in 2018 and 2019 which required a prior period adjustment to depreciation.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ (61,743)	\$ (92,453)	\$ (1,547,300)	\$ (1,547,300)	\$ 183,187	(111.8)%
33 Intergovernmental	3,081,912	1,588,775	4,585,021	5,398,516	3,585,000	(33.6)%
34 Charges for Goods & Services	271,872	127,735	150,000	150,000	170,000	13.3 %
36 Miscellaneous Revenues	1,473	253	500	500	500	— %
37 Prop & Trust Gains	15,339	—	—	—	—	n/a
38 Nonrevenues	—	(1,526,575)	—	—	—	n/a
39 Other Financing Sources	(15,339)	—	—	—	—	n/a
Transfers In	—	—	20,000	20,000	—	(100.0)%
Total	\$ 3,293,514	\$ 97,735	\$ 3,208,221	\$ 4,021,716	\$ 3,938,687	(2.1)%



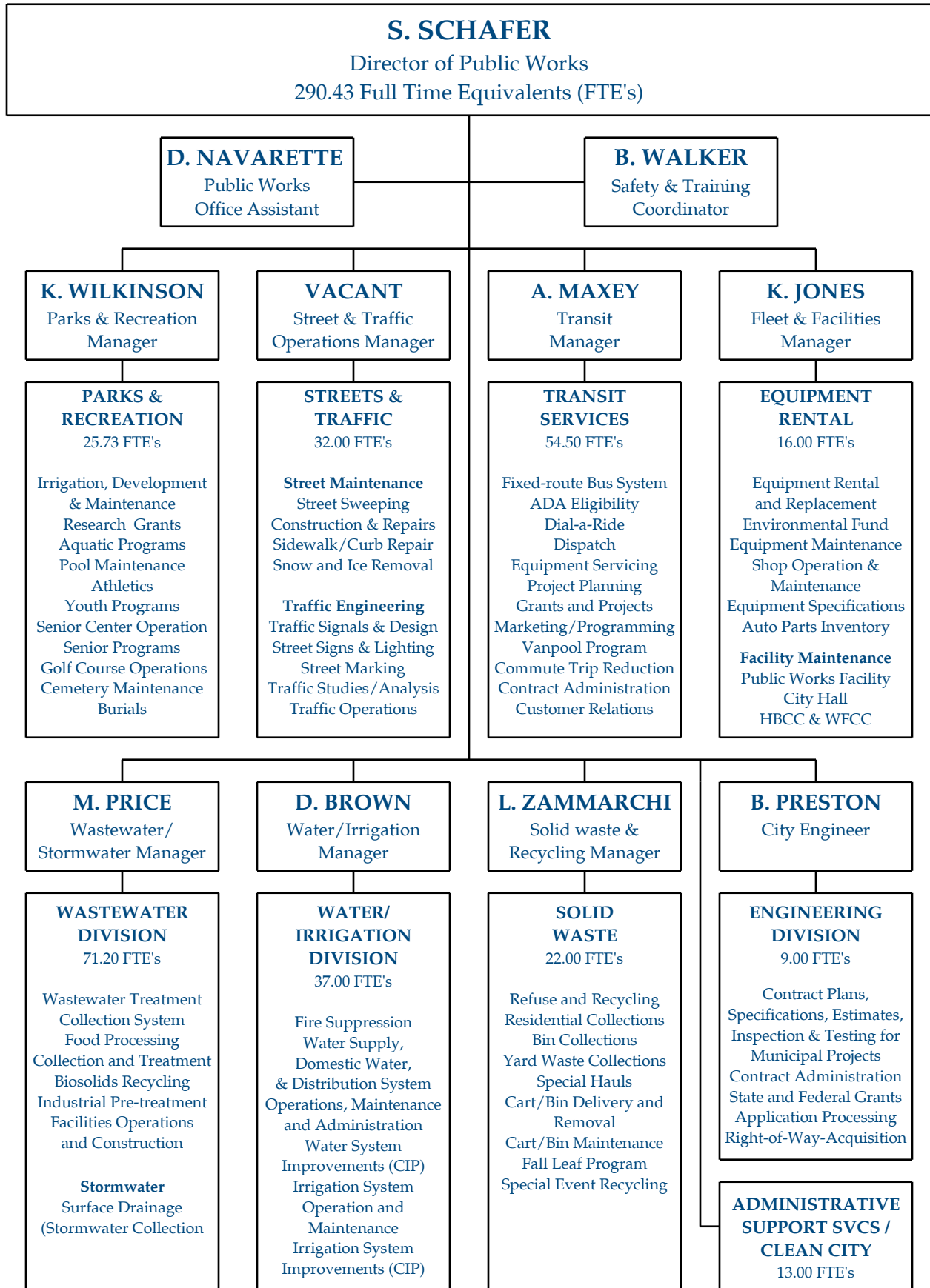
PUBLIC WORKS

<u>Title</u>	<u>Function*/Fund</u>	
Parks and Recreation Operating		131
Parks and Recreation Capital		331
Cemetery		144
Streets & Traffic		141
Arterial Street Capital		142
Street Capital		344
Public Works Administration		560
Clean City Fund		136
Engineering		700*
Public Works Trust (REET 1)		342
Real Estate Excise Tax 2 (REET 2)		343
Yakima Revenue Development Area		323
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, 2022



PARKS & RECREATION - 131

GENERAL GOVERNMENT

**Director of Public Works
Parks & Recreation Manager**

**Scott Schafer
Ken Wilkinson**

DEFINITION

The Parks and Recreation Department provides and maintains leisure services and park facilities for the community. The mission of the Parks and Recreation Departments 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 these 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.

ACCOMPLISHMENTS

Fiscal Sustainability

- Received a \$625,000 grant from the State of Washington for Miller Park improvements
- Awarded a \$76,000 SEEK grant for summer youth programs
- Receive a \$5,000 grant from Legends Casino for computers at the Washington Fruit Community Center

Strengthening Partnerships

- Conducted 7 community outreach events for the 2022 – 2027 Parks & Recreation Comprehensive Master Plan
- Mailed 5,000 community surveys to homes within Yakima city limits
- Held a ribbon cutting ceremony at MLK Jr. Park for the Rotary Club improvements
- Opened the Washington Fruit Community Center and provided programs to the community
- Offered two 9-week summer playground programs. One at Kissel Park and one at Miller Park. The programs served 195 children ages 5 to 12 years old
- Concerts and outdoor movies resumed at Miller, Chesterley, MLK Jr. and Franklin Parks
- Almost 150 adults and children took USTA tennis lessons
- The Gateway Sports Complex at Kiwanis Park hosted 23 tournaments that included girls fast pitch softball, boys baseball, men's fast pitch and adult slow pitch

Investment in Infrastructure

- Harman Center walk – in refrigerator refurbished
- Security camera system was upgraded at the Harman Center
- Carpet replacement at the Harman Center
- Paved the parking area at Gardner Park
- Converted Milroy Park to LED park lighting
- Resurfaced 4 basketball courts at Miller Park
- Renovation of Lions Park irrigation system

GOALS

Fiscal Sustainability

- Seek funds to replace the pedestrian bridge over Wide Hollow Creek at West Valley Community Park

Strengthening Partnerships

- Complete 2022 – 2027 Parks & Recreation Master Plan and submit to the State of Washington

Investment in Infrastructure

- Complete Miller Park restoration project
- Replace the air handling system at Lions Pool
- Replace 17 HVAC valves at the Harmon Center
- Upgrade irrigation systems at Elks Park & Tahoma Cemetery
- Install netting at Fisher Park Golf Course
- Resurface additional tennis courts at Kissel Park
- Recondition the Franklin Park tennis courts

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

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Fisher Park Golf Course				
Number of Acres Requiring High Quality Maintenance	18	18	18	18
Hours of Operation per season	2,568	2,388	2,628	2,628
Total Days Open	214	199	219	219
Number of Rounds of Golf	13,129	12,614	12,900	12,900
Average Players Per Day	61	63	59	59
Aquatics				
Lions Attendance	58,156	26,639	42,000	58,000
Franklin Attendance	40,925	—	14,528	40,000
Senior Center				
Yakima Senior Population	24,011	24,011	24,011	24,011
Volunteer Hours	13,213	2,511	5,000	12,000
People Attending Programs/Harman Center (unduplicated)	46,500	11,250	23,690	37,000
Registered Participants	4,520	1,455	3,402	4,000
Indexed Number of Participants	136,500	35,500	75,500	125,000
Number of Programs Offered	325	81	300	325
Number of Program Days	300	74	275	300
Average Number of Participants Per Day	350	276	150	325

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Park Maintenance				
Acres of Park Land Maintained by Parks and Recreation (317 acres of park land and 60 acres at the Arboretum)	377	377	377	377
Full-time Equivalent Maintenance Employees	12.25	13.50	13.50	15.00
Acres of turf trimmed, mowed, sprayed, and irrigated 33 Weeks/Year, and daily litter patrolled year-round	320	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		2019 Adopted	2020 Adopted	2021 Adopted	2022 Proposed
Code	Position Title	Budget	Budget	Budget	Budget
1267	Parks and Recreation Manager	1.00	1.00	1.00	1.00
1315	Confidential Administrative Secretary	1.00	1.00	1.00	1.00
5202	Golf Course Attendant	0.75	0.75	0.75	0.75
5234	Recreation Leader ¹	1.60	1.35	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	2.00	2.00	2.00	2.00
8818	Parks Maintenance Specialist	4.50	4.50	4.50	4.50
8819	Parks Maintenance Worker ^{1,2}	2.25	3.00	3.00	3.00
8820	Parks Maintenance Caretaker ³	—	—	—	1.33
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	1.00	1.00	1.00	1.00
Total Personnel		22.90	23.40	23.40	24.73

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 Worker position was added in order to retain a skilled worker in this position.

³ Two part-time Parks Maintenance Caretakers were added for 2022 to replace temporary employees which have been difficult to hire.

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
511 Washington Fruit Comm Center	\$ —	\$ —	\$ 39,828	\$ 52,701	\$ 294,388	458.6 %
512 Fisher Golf Course	214,636	198,477	220,087	233,140	228,028	(2.2)%
513 Youth Sports	45,789	42,447	64,651	44,629	47,192	5.7 %
514 Beyond the Bell	252,200	153,821	334,493	335,293	126,360	(62.3)%
515 Slowpitch	67,787	11,379	111,000	71,800	109,500	52.5 %
516 Athletics	115,946	93,393	156,417	116,660	227,921	95.4 %
517 Vulnerable Youth Programs	9,167	—	—	—	—	n/a
519 Community Recreation	116,254	90,547	122,915	105,585	87,831	(16.8)%
521 Lions Pool	465,973	364,339	819,343	574,488	729,937	27.1 %
522 Franklin Pool	332,509	22,803	109,646	203,258	144,009	(29.1)%
523 Aquatics	—	141,662	142,495	142,654	146,468	2.7 %
531 Senior Activities	1,304	636	2,000	1,100	2,000	81.8 %
532 Senior Classes	25,109	6,886	27,500	12,200	27,500	125.4 %
533 Harman Facility	902	302	978	978	978	— %
534 Senior Day Care	36,889	8,833	52,960	581	581	— %
537 Senior Tours	222,832	64,721	243,859	216,880	233,289	7.6 %
538 Senior Program Administration	292,817	252,869	332,049	309,499	358,442	15.8 %
541 Park Maintenance	1,836,736	1,862,025	1,841,966	1,935,179	2,040,293	5.4 %
542 Ball Field Maintenance	162,516	173,541	227,927	227,558	274,562	20.7 %
543 Parks Administration	748,613	960,543	1,010,322	1,010,322	1,160,114	14.8 %
547 Park Maintenance Admin	991	547	1,000	1,000	1,000	— %
Total	4,948,970	4,449,771	5,861,436	5,595,505	6,240,393	11.5 %
Revenues by Element						
31 Taxes	2,560,000	2,826,147	2,702,528	2,702,528	2,673,716	(1.1)%
33 Intergovernmental	85,755	70,116	69,330	79,830	64,830	(18.8)%
34 Charges for Goods & Services	807,068	205,745	955,250	691,391	945,115	36.7 %
36 Miscellaneous Revenues	155,643	13,942	140,800	76,526	101,000	32.0 %
Transfers In	1,723,415	1,727,925	1,877,925	1,877,925	1,781,109	(5.2)%
Total	5,331,881	4,843,875	5,745,833	5,428,200	5,565,770	2.5 %
Fund Balance						
Beginning Balance	283,427	666,337	1,060,444	1,060,444	893,139	(15.8)%
Revenues less Expenditures	382,911	394,104	(115,603)	(167,305)	(674,623)	303.2 %
Ending Balance	<u>\$ 666,338</u>	<u>\$ 1,060,441</u>	<u>\$ 944,841</u>	<u>\$ 893,139</u>	<u>\$ 218,516</u>	(75.5)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
Expenditures by Object	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,975,268	\$ 1,626,889	\$ 2,397,820	\$ 2,175,287	\$ 2,501,333	15.0 %
200 Personnel Benefits	762,094	725,395	840,182	849,452	854,094	0.5 %
Sub-Total Salaries & Benefits	2,737,362	2,352,284	3,238,002	3,024,739	3,355,427	10.9 %
300 Operating Supplies	433,433	345,841	503,500	435,456	509,500	17.0 %
400 Professional Services & Charges	1,551,174	1,508,389	1,965,934	1,981,310	2,097,464	5.9 %
600 Capital Projects	—	14,255	—	—	—	n/a
Transfers	227,000	229,000	154,000	154,000	278,000	80.5 %
Total Expenditures	<u>\$ 4,948,969</u>	<u>\$ 4,449,769</u>	<u>\$ 5,861,436</u>	<u>\$ 5,595,505</u>	<u>\$ 6,240,391</u>	11.5 %

EXPLANATORY NARRATIVE

Washington Fruit Community Center (WFCC) - 511

In April of 2021, the City of Yakima Parks & Recreation Division began operation of the Washington Fruit Community Center. A wide variety of community recreation and enrichment programs will be offered within the facility. The Parks & Recreation Beyond the Bell after school program and Miller Park Summer Day Camp program are operated out of the facility. Partnerships are being sought to provide additional programs to the community.

	2019	2020	2021	2021	2022	% Chng
511 Washington Fruit Comm Center	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ —	\$ —	\$ 20,000	\$ 7,000	\$ 171,137	n/a
200 Benefits	—	—	—	—	65,741	n/a
300 Operating Supplies						
31 Office & Operating Supplies	—	—	—	13,900	12,000	(13.7)%
400 Professional Services & Charges						
41 Professional Services	—	—	—	500	5,000	900.0 %
42 Communications	—	—	—	500	682	36.4 %
47 Public Utility Services	—	—	19,828	22,801	19,828	(13.0)%
48 Repairs & Maintenance	—	—	—	8,000	20,000	150.0 %
Total	<u>—</u>	<u>—</u>	<u>19,828</u>	<u>31,801</u>	<u>45,510</u>	43.1 %
Total Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 39,828</u>	<u>\$ 52,701</u>	<u>\$ 294,388</u>	458.6 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
512 Fisher Golf Course	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 90,879	\$ 78,125	\$ 89,283	\$ 89,283	\$ 93,433	4.6 %
12 Overtime	171	—	—	—	—	n/a
13 Special Pay	223	205	1,500	1,500	1,500	— %
Total	91,273	78,330	90,783	90,783	94,933	4.6 %
200 Benefits	42,095	40,485	44,157	44,157	41,695	(5.6)%
300 Operating Supplies						
31 Office & Operating Supplies	23,260	23,903	26,500	25,500	26,500	3.9 %
34 Items Purchased for Resale	7,019	2,051	6,500	5,735	6,500	13.3 %
35 Small Tools & Equipment	1,460	—	—	90	500	455.6 %
Total	31,739	25,954	33,000	31,325	33,500	6.9 %
400 Professional Services & Charges						
41 Professional Services	5,308	2,848	4,400	10,635	8,500	(20.1)%
42 Communications	1,302	1,022	3,556	1,400	1,400	— %
44 Taxes & Assessments	3,394	3,015	1,300	5,109	5,109	— %
47 Public Utility Services	39,000	46,799	41,591	48,431	41,591	(14.1)%
48 Repairs & Maintenance	247	20	300	300	300	— %
49 Miscellaneous	279	3	1,000	1,000	1,000	— %
Total	49,530	53,707	52,147	66,875	57,900	(13.4)%
Total Expenditures	\$ 214,637	\$ 198,476	\$ 220,087	\$ 233,140	\$ 228,028	(2.2)%

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
513 Youth Sports	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 23,822	\$ 23,222	\$ 30,244	\$ 24,223	\$ 23,930	(1.2)%
12 Overtime	—	—	300	300	300	— %
13 Special Pay	669	667	1,276	1,276	1,297	1.6 %
14 Retirement/Termination Cashout	521	574	—	—	—	n/a
Total	25,012	24,463	31,820	25,799	25,527	(1.1)%
200 Benefits	11,887	12,619	12,880	12,880	11,715	(9.0)%
300 Operating Supplies						
31 Office & Operating Supplies	6,639	4,254	6,500	2,500	6,500	160.0 %
400 Professional Services & Charges						
41 Professional Services	642	—	10,000	—	—	n/a
42 Communications	1,551	1,112	1,650	1,650	1,650	— %
43 Transportation & Training	—	—	100	100	100	— %
49 Miscellaneous	58	—	1,700	1,700	1,700	— %
Total	2,251	1,112	13,450	3,450	3,450	— %
Total Expenditures	\$ 45,789	\$ 42,448	\$ 64,650	\$ 44,629	\$ 47,192	5.7 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
514 Beyond the Bell						
100 Salaries & Wages						
11 Salaries & Wages	\$ 170,199	\$ 96,107	\$ 238,272	\$ 238,272	\$ 96,200	(59.6)%
12 Overtime	53	31	200	200	200	— %
13 Special Pay	1,501	41	1,000	1,000	1,697	69.7 %
Total	171,753	96,179	239,472	239,472	98,097	(59.0)%
200 Benefits	67,450	48,897	83,337	83,337	23,579	(71.7)%
300 Operating Supplies						
31 Office & Operating Supplies	12,300	8,272	11,000	11,800	4,000	(66.1)%
400 Professional Services & Charges						
42 Communications	697	473	684	684	684	— %
Total Expenditures	<u>\$ 252,200</u>	<u>\$ 153,821</u>	<u>\$ 334,493</u>	<u>\$ 335,293</u>	<u>\$ 126,360</u>	(62.3)%

Slowpitch - 515

This function provides year-round softball programs for adults.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
515 Slowpitch						
300 Operating Supplies						
31 Office & Operating Supplies	\$ 8,610	\$ 5,164	\$ 22,000	\$ 9,800	\$ 20,500	109.2 %
34 Items Purchased for Resale	29,143	2,523	52,000	35,000	52,000	48.6 %
Total	37,753	7,687	74,000	44,800	72,500	61.8 %
400 Professional Services & Charges						
41 Professional Services	21,362	1,019	27,000	17,000	27,000	58.8 %
44 Taxes & Assessments	5,975	2,441	6,000	6,000	6,000	— %
49 Miscellaneous	2,697	232	4,000	4,000	4,000	— %
Total	30,034	3,692	37,000	27,000	37,000	37.0 %
Total Expenditures	<u>\$ 67,787</u>	<u>\$ 11,379</u>	<u>\$ 111,000</u>	<u>\$ 71,800</u>	<u>\$ 109,500</u>	52.5 %

Athletics - 516

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
516 Athletics						
100 Salaries & Wages						
11 Salaries & Wages	\$ 72,123	\$ 54,887	\$ 84,502	\$ 76,244	\$ 148,852	95.2 %
12 Overtime	—	—	500	500	500	— %
Total	72,123	54,887	85,002	76,744	149,352	94.6 %
200 Benefits	27,952	26,045	27,816	27,816	36,969	32.9 %

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
516 Athletics						
300 Operating Supplies						
31 Office & Operating Supplies	8,240	8,642	26,000	11,500	26,000	126.1 %
400 Professional Services & Charges						
41 Professional Services	7,581	3,803	15,000	—	15,000	n/a
43 Transportation & Training	—	—	300	300	300	— %
49 Miscellaneous	51	16	2,300	300	300	— %
Total	7,632	3,819	17,600	600	15,600	n/a
Total Expenditures	\$ 115,947	\$ 93,393	\$ 156,418	\$ 116,660	\$ 227,921	95.4 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
517 Vulnerable Youth Programs						
400 Professional Services & Charges						
41 Professional Services	\$ 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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
519 Community Recreation						
100 Salaries & Wages						
11 Salaries & Wages	\$ 57,776	\$ 59,065	\$ 60,397	\$ 60,397	\$ 38,482	(36.3)%
13 Special Pay	669	667	1,676	1,676	1,000	(40.3)%
14 Retirement/Termination Cashout	521	574	—	—	—	n/a
Total	58,966	60,306	62,073	62,073	39,482	(36.4)%
200 Benefits	38,699	27,894	28,042	28,042	15,549	(44.6)%
300 Operating Supplies						
31 Office & Operating Supplies	2,905	1,418	7,500	2,400	7,500	212.5 %
400 Professional Services & Charges						
41 Professional Services	15,685	930	25,000	13,000	25,000	92.3 %
49 Miscellaneous	—	—	300	70	300	328.6 %
Total	15,685	930	25,300	13,070	25,300	93.6 %
Total Expenditures	\$ 116,255	\$ 90,548	\$ 122,915	\$ 105,585	\$ 87,831	(16.8)%

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	2020	2021	2022
	Actual	Estimated Year-End	Projected Budget
Attendance	26,639	42,000	58,000
Expenditures	\$364,340	\$574,488	\$729,937
Revenue	\$51,607	\$102,804	\$150,000
% Self Supporting	14.2%	17.9%	19.6%
Net Cost/Participant	\$11.74	\$11.22	\$10.62

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
521 Lions Pool						
100 Salaries & Wages						
11 Salaries & Wages	\$ 239,271	\$ 173,515	\$ 534,201	\$ 285,000	\$ 472,407	65.8 %
12 Overtime	3,689	205	8,000	4,600	5,000	8.7 %
13 Special Pay	2,818	1,815	2,000	2,000	2,000	— %
Total	245,778	175,535	544,201	291,600	479,407	64.4 %
200 Benefits	64,343	64,515	102,088	102,088	85,310	(16.4)%
300 Operating Supplies						
31 Office & Operating Supplies	33,966	25,370	33,800	30,930	32,000	3.5 %
400 Professional Services & Charges						
41 Professional Services	3,498	1,677	500	4,650	4,000	(14.0)%
42 Communications	2,453	1,999	3,074	3,074	3,074	— %
44 Taxes & Assessments	3,507	1,646	3,550	3,550	3,550	— %
47 Public Utility Services	102,918	83,460	110,096	110,096	110,096	— %
48 Repairs & Maintenance	9,015	9,760	21,535	28,000	12,000	(57.1)%
49 Miscellaneous	496	378	500	500	500	— %
Total	121,887	98,920	139,255	149,870	133,220	(11.1)%
Total Expenditures	\$ 465,974	\$ 364,340	\$ 819,344	\$ 574,488	\$ 729,937	27.1 %

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	2020	2021	2022
	Actual	Estimated Year-End	Projected Budget
Attendance	0	14,528	40,000
Expenditures	\$22,803	\$203,258	\$144,009
Revenue	\$487	\$73,281	\$113,100
% Self Supporting	2.1%	38.2%	78.5%
Net Cost/Participant	N/A	\$8.14	\$0.77

	2019	2020	2021	2021	2022	% Chng
522 Franklin Pool	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 199,786	\$ —	\$ —	\$ 74,811	\$ 28,112	(62.4)%
12 Overtime	557	—	300	300	300	— %
13 Special Pay	315	—	1,850	850	850	— %
14 Retirement/Termination Cashout	2,354	—	—	—	—	n/a
Total	203,012	—	2,150	75,961	29,262	(61.5)%
200 Benefits	50,418	2,037	1,200	15,037	7,008	(53.4)%
300 Operating Supplies						
31 Office & Operating Supplies	32,176	3,859	32,200	32,200	32,200	— %
34 Items Purchased for Resale	16,972	—	18,000	13,901	18,000	29.5 %
Total	49,148	3,859	50,200	46,101	50,200	8.9 %
400 Professional Services & Charges						
41 Professional Services	—	55	—	470	—	(100.0)%
42 Communications	80	78	1,157	50	100	100.0 %
43 Transportation & Training	—	—	200	—	200	n/a
44 Taxes & Assessments	922	117	639	639	639	— %
47 Public Utility Services	25,013	13,514	48,200	60,600	48,200	(20.5)%
48 Repairs & Maintenance	3,766	3,121	4,000	4,000	7,500	87.5 %
49 Miscellaneous	149	22	1,900	400	900	125.0 %
Total	29,930	16,907	56,096	66,159	57,539	(13.0)%
Total Expenditures	\$ 332,508	\$ 22,803	\$ 109,646	\$ 203,258	\$ 144,009	(29.1)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
523 Aquatics						
100 Salaries & Wages						
11 Salaries & Wages	\$ —	\$ 102,641	\$ 103,515	\$ 103,515	\$ 107,818	4.2 %
13 Special Pay	—	298	—	159	—	(100.0)%
Total	—	102,939	103,515	103,674	107,818	4.0 %
200 Benefits	—	38,722	38,980	38,980	38,650	(0.8)%
Total Expenditures	\$ —	\$ 141,661	\$ 142,495	\$ 142,654	\$ 146,468	2.7 %

Senior Activities - 531

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
531 Senior Activities						
300 Operating Supplies						
31 Office & Operating Supplies	\$ 1,304	\$ 636	\$ 2,000	\$ 1,100	\$ 2,000	81.8 %

Senior Classes - 532

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
532 Senior Classes						
300 Operating Supplies						
31 Office & Operating Supplies	\$ 1,341	\$ 865	\$ 2,500	\$ 1,200	\$ 2,500	108.3 %
400 Professional Services & Charges						
41 Professional Services	23,768	6,020	25,000	11,000	25,000	127.3 %
Total Expenditures	\$ 25,109	\$ 6,885	\$ 27,500	\$ 12,200	\$ 27,500	125.4 %

Harman Facility - 533

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
533 Harman Facility						
400 Professional Services & Charges						
44 Taxes & Assessments	\$ 902	\$ 302	\$ 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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
534 Senior Day Care						
100 Salaries & Wages						
11 Salaries & Wages	\$ 27,373	\$ 5,434	\$ 41,059	\$ —	\$ —	n/a
200 Benefits	3,551	1,665	4,567	—	—	n/a
300 Operating Supplies						
31 Office & Operating Supplies	5,118	1,151	6,700	—	—	n/a
400 Professional Services & Charges						
42 Communications	827	583	434	581	581	— %
49 Miscellaneous	20	—	200	—	—	n/a
Total	847	583	634	581	581	— %
Total Expenditures	\$ 36,889	\$ 8,833	\$ 52,960	\$ 581	\$ 581	— %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
537 Senior Tours						
100 Salaries & Wages						
11 Salaries & Wages	\$ 30,998	\$ 32,412	\$ 22,227	\$ 22,227	\$ 16,022	(27.9)%
13 Special Pay	32	13	—	21	—	(100.0)%
Total	31,030	32,425	22,227	22,248	16,022	(28.0)%
200 Benefits	18,072	18,354	16,132	16,132	11,767	(27.1)%
300 Operating Supplies						
31 Office & Operating Supplies	1,886	501	5,500	5,500	5,500	— %
400 Professional Services & Charges						
41 Professional Services	171,844	13,441	200,000	173,000	200,000	15.6 %
Total Expenditures	\$ 222,832	\$ 64,721	\$ 243,859	\$ 216,880	\$ 233,289	7.6 %

Senior Programs Administration - 538

This function plans, directs, and administers senior programs to individuals who are 55 years of age or older.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
538 Senior Programs Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 142,289	\$ 120,033	\$ 149,011	\$ 149,011	\$ 162,625	9.1 %
12 Overtime	—	—	—	—	—	n/a
13 Special Pay	110	8	750	750	750	— %
Total	142,399	120,041	149,761	149,761	163,375	9.1 %
200 Benefits	57,941	54,341	59,710	59,710	65,339	9.4 %
300 Operating Supplies						
34 Items Purchased for Resale	126	—	500	—	500	n/a
Total	16,698	7,501	19,000	12,500	19,000	52.0 %

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
538 Senior Programs Administration						
400 Professional Services & Charges						
41 Professional Services	12,630	8,411	24,700	10,000	22,000	120.0 %
42 Communications	7,948	6,280	8,614	10,514	10,714	1.9 %
47 Public Utility Services	37,746	34,063	39,514	39,514	39,514	— %
48 Repairs & Maintenance	9,594	19,126	20,000	20,000	25,000	25.0 %
49 Miscellaneous	7,863	3,106	10,750	7,500	13,500	80.0 %
Total	75,781	70,986	103,578	87,528	110,728	26.5 %
Total Expenditures	\$ 292,819	\$ 252,869	\$ 332,049	\$ 309,499	\$ 358,442	15.8 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
541 Park Maintenance						
100 Salaries & Wages						
11 Salaries & Wages	\$ 613,013	\$ 600,273	\$ 652,720	\$ 652,720	\$ 721,641	10.6 %
12 Overtime	3,563	1,050	4,000	1,500	4,000	166.7 %
13 Special Pay	3,953	4,302	11,570	6,570	11,648	77.3 %
14 Retirement/Termination Cashout	1,778	—	3,500	35,283	3,500	(90.1)%
Total	622,307	605,625	671,790	696,073	740,789	6.4 %
200 Benefits	285,046	281,211	305,810	305,810	333,838	9.2 %
300 Operating Supplies						
31 Office & Operating Supplies	138,032	161,377	135,800	125,800	135,800	7.9 %
32 Fuel	51,583	37,574	50,000	52,600	60,000	14.1 %
35 Small Tools & Equipment	2,456	3,717	2,500	4,500	3,500	(22.2)%
Total	192,071	202,668	188,300	182,900	199,300	9.0 %
400 Professional Services & Charges						
41 Professional Services	10,884	10,288	8,000	6,900	11,000	59.4 %
42 Communications	5,850	5,518	3,800	5,100	5,100	— %
44 Taxes & Assessments	3,496	2,894	3,200	3,200	3,200	— %
45 Rentals & Leases	—	276	—	—	1,000	n/a
47 Public Utility Services	431,900	400,578	387,343	464,873	387,343	(16.7)%
48 Repairs & Maintenance	194,941	248,299	182,823	179,423	207,823	15.8 %
49 Miscellaneous	242	415	90,900	90,900	150,900	66.0 %
Total	647,313	668,268	676,066	750,396	766,366	2.1 %

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
541 Park Maintenance						
600 Capital Outlay						
64 Machinery & Equipment	—	14,255	—	—	—	n/a
Vehicle Replacement	90,000	90,000	—	—	—	n/a
Total Expenditures	<u>\$ 1,836,737</u>	<u>\$ 1,862,027</u>	<u>\$ 1,841,966</u>	<u>\$ 1,935,179</u>	<u>\$ 2,040,293</u>	5.4 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
542 Ball Field Maintenance						
100 Salaries & Wages						
11 Salaries & Wages	\$ 97,116	\$ 83,343	\$ 137,934	\$ 137,934	\$ 182,554	32.3 %
12 Overtime	906	—	3,500	3,500	3,500	— %
13 Special Pay	—	11	—	131	—	(100.0)%
Total	<u>98,022</u>	<u>83,354</u>	<u>141,434</u>	<u>141,565</u>	<u>186,054</u>	31.4 %
200 Benefits	31,374	43,947	49,315	49,315	51,831	5.1 %
300 Operating Supplies						
31 Office & Operating Supplies	30,775	44,676	35,500	35,000	35,000	— %
400 Professional Services & Charges						
42 Communications	1,890	1,563	1,678	1,678	1,678	— %
49 Miscellaneous	455	—	—	—	—	n/a
Total	<u>2,345</u>	<u>1,563</u>	<u>1,678</u>	<u>1,678</u>	<u>1,678</u>	— %
Total Expenditures	<u>\$ 162,516</u>	<u>\$ 173,540</u>	<u>\$ 227,927</u>	<u>\$ 227,558</u>	<u>\$ 274,563</u>	20.7 %

Parks Administration - 543

Administration provides support services and coordinates all funds and operations of the other functions in the division. It is also responsible for the publishing and mailing of the City of Yakima's Parks and Recreation Program Guides, insurance, interfund distributions to Parks Capital, SOZO debt service, cemetery operating and support to the Public Works administration, fleet and garage.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as the printing of general park brochures and program guides. This account also includes the insurance paid to the Risk Management Fund.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
543 Parks Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 184,592	\$ 187,373	\$ 192,533	\$ 192,533	\$ 200,079	3.9 %
14 Retirement/Termination Cashout	1,629	—	—	—	—	n/a
Total	<u>186,221</u>	<u>187,373</u>	<u>192,533</u>	<u>192,533</u>	<u>200,079</u>	3.9 %
200 Benefits	63,268	64,663	66,149	66,149	65,106	(1.6)%

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
543 Parks Administration						
300 Operating Supplies						
31 Office & Operating Supplies	1,551	2,389	2,000	2,000	2,000	— %
400 Professional Services & Charges						
41 Professional Services	212,486	412,797	433,679	433,679	445,918	2.8 %
42 Communications	19,917	26,685	20,604	19,104	23,604	23.6 %
43 Transportation & Training	985	—	500	500	500	— %
45 Rentals & Leases	61,682	61,682	67,795	67,795	69,829	3.0 %
49 Miscellaneous	65,503	65,953	73,062	74,562	75,080	0.7 %
Total	360,573	567,117	595,640	595,640	614,931	3.2 %
Transfers Out	137,000	139,000	154,000	154,000	278,000	80.5 %
Total Expenditures	\$ 748,613	\$ 960,542	\$ 1,010,322	\$ 1,010,322	\$ 1,160,116	14.8 %

Parks Maintenance Administration - 547

Budgeted here are the power expenses associated with the soccer fields at 40th Avenue and Powerhouse.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
547 Parks Maintenance Admin						
400 Professional Services & Charges						
47 Public Utility Services	\$ 991	\$ 547	\$ 1,000	\$ 1,000	\$ 1,000	— %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 283,427	\$ 666,337	\$ 1,060,444	\$ 1,060,444	\$ 893,139	(15.8)%
31 Taxes	2,560,000	2,826,147	2,702,528	2,702,528	2,673,716	(1.1)%
33 Intergovernmental	85,755	70,116	69,330	79,830	64,830	(18.8)%
34 Charges for Goods & Services	807,068	205,745	955,250	691,391	945,115	36.7 %
36 Miscellaneous Revenues	155,643	13,942	140,800	76,526	101,000	32.0 %
Transfers In	1,723,415	1,727,925	1,877,925	1,877,925	1,781,109	(5.2)%
Total	\$ 5,615,308	\$ 5,510,212	\$ 6,806,277	\$ 6,488,644	\$ 6,458,909	(0.5)%

PARKS & RECREATION CAPITAL - 331

Director of Public Works
Parks & Recreation Manager

Scott Schafer
Ken Wilkinson

DEFINITION

The purpose of Fund 331 Capital Improvements is the acquisition of property and equipment and development and/or rehabilitation of parks and facilities.

There were a number of major capital projects completed in 2021:

- Resurfacing of the Miller Park basketball courts
- Paving of the parking area at Gardner Park
- Installed new carpet at the Harman Center

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 (HBCC) and Washington Fruit Community Center (WFCC) are budgeted between Economic Development, City Hall Maintenance and REET 1.

Function(s): 543, 545, 546 & 549.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
543 Parks Administration	\$ 90,504	\$ 143,515	\$ 97,531	\$ 97,531	\$ 805,396	725.8 %
545 Parks Maintenance	3,638,376	—	1,400	—	—	n/a
546 Henry Beauchamp Comm Center	—	1,000,000	—	—	—	n/a
549 Washington Fruit Comm Center	24,064	5,033	63,922	63,922	55,386	(13.4)%
Total	3,752,944	1,148,548	162,853	161,453	860,782	433.1 %
Revenues by Element						
31 Taxes	—	21,078	31,005	31,005	41,049	32.4 %
33 Intergovernmental	—	1,000,000	—	—	—	n/a
36 Miscellaneous Revenues	126,423	123,619	10,295	8,895	625,000	n/a
Transfers In	—	—	—	—	100,000	n/a
Total	126,423	1,144,697	41,300	39,900	766,049	n/a
Fund Balance						
Beginning Balance	4,021,729	395,207	391,355	391,355	269,803	(31.1)%
Revenues less Expenditures	(3,626,521)	(3,851)	(121,553)	(121,553)	(94,733)	(22.1)%
Ending Balance	\$ 395,208	\$ 391,356	\$ 269,802	\$ 269,802	\$ 175,070	(35.1)%

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
300 Operating Supplies	\$ —	\$ —	\$ 1,400	\$ —	\$ —	n/a
400 Professional Services & Charges	—	1,022,878	57,631	57,631	39,347	(31.7)%
600 Capital Projects	3,752,945	125,670	103,822	103,822	821,435	691.2 %
Total Expenditures	<u>\$ 3,752,945</u>	<u>\$ 1,148,548</u>	<u>\$ 162,853</u>	<u>\$ 161,453</u>	<u>\$ 860,782</u>	433.1 %

EXPLANATORY NARRATIVE

Parks Administration - 543

The purpose of this function is to identify and record capital expenses that are not related to either HBCC or WFCC.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	
543 Parks Administration	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 22,878	\$ 57,631	\$ 57,631	\$ 39,347	(31.7)%
600 Capital Outlay						
63 Impr Other Than Buildings	71,153	120,637	39,900	39,900	141,049	253.5 %
64 Machinery & Equipment	19,351	—	—	—	—	n/a
65 Construction Projects	—	—	—	—	625,000	n/a
Total	<u>90,504</u>	<u>120,637</u>	<u>39,900</u>	<u>39,900</u>	<u>766,049</u>	n/a
Total Expenditures	<u>\$ 90,504</u>	<u>\$ 143,515</u>	<u>\$ 97,531</u>	<u>\$ 97,531</u>	<u>\$ 805,396</u>	725.8 %

Parks Maintenance - 545

This account is used for capital projects not associated with either HBCC or WFCC.

Planned capital projects that would be funded from REET 1 for the upcoming year are shown in the following chart.

2022 PLANNED PROJECTS

Description	Projected Cost
Miller Park Construction Projects	\$ 645,000
WFCC Construction Projects	55,386
Miller Park Repair & Maintenance	141,049
Total	<u>\$ 841,435</u>

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
545 Parks Maintenance						
300 Operating Supplies						
35 Small Tools & Equipment	\$ —	\$ —	\$ 1,400	\$ —	\$ —	n/a
600 Capital Outlay						
65 Construction Projects	3,638,376	—	—	—	—	n/a
Total Expenditures	<u>\$ 3,638,376</u>	<u>\$ —</u>	<u>\$ 1,400</u>	<u>\$ —</u>	<u>\$ —</u>	<u>n/a</u>

Henry Beauchamp Community Center (HBCC) - 546

This function is used to more accurately report costs associated with repairs and maintenance costs of the Henry Beauchamp Community Center. Expenses for HBCC 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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
546 Henry Beauchamp Comm Center						
400 Professional Services & Charges						
49 Miscellaneous	\$ —	\$ 1,000,000	\$ —	\$ —	\$ —	n/a

Washington Fruit Community Center (WFCC) - 549

This account was established late 2017 to more accurately report costs associated with repairs and maintenance costs of the WFCC building. Expenses for WFCC are budgeted between Economic Development, City Hall Maintenance and REET1.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
549 Yakima Police Athletic League						
600 Capital Outlay						
65 Construction Projects	\$ 24,064	\$ 5,033	\$ 63,922	\$ 63,922	\$ 55,386	(13.4)%

Revenue

Revenues consist of a State grant for Miller Park improvements, contributions and interfund distributions. \$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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 4,021,729	\$ 395,207	\$ 391,355	\$ 391,355	\$ 269,803	(31.1)%
31 Taxes	—	21,078	31,005	31,005	41,049	32.4 %
33 Intergovernmental	—	1,000,000	—	—	—	n/a
36 Miscellaneous Revenues	126,423	123,619	10,295	8,895	625,000	n/a
Transfers In	—	—	—	—	100,000	n/a
Total	<u>\$ 4,148,152</u>	<u>\$ 1,539,904</u>	<u>\$ 432,655</u>	<u>\$ 431,255</u>	<u>\$ 1,035,852</u>	<u>140.2 %</u>

CEMETERY - 144

Director of Public Works
Parks & Recreation Manager

Scott Schafer
Ken Wilkinson

DEFINITION

This fund provides burial facilities and services and maintains the grounds of Tahoma Cemetery. Because interest earnings have not been adequate to support cemetery operations, the Cemetery Fund is supplemented by the Parks and Recreation Fund.

Function(s): 518.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Yearly Number of Burials	116	90	110	110
Yearly Number of Cremation Burials	59	42	42	42
Yearly Number of Casket Burials	57	48	68	68
Yearly Number of Plots Sold	105	68	75	75
Yearly Number of Monuments Set	96	80	103	103
Number of Acres Developed	55	55	55	55
Number of Acres Undeveloped	2	2	2	2

AUTHORIZED PERSONNEL

Class		2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
Code	Position Title				
8818	Parks Maintenance Specialist ¹	2.00	2.00	2.00	1.00
13103	Cemetery Supervisor ¹	—	—	—	1.00
Total Personnel ²		2.00	2.00	2.00	1.00

BUDGET SUMMARY

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimated Year-End	2022 Projected Budget	% Chng YE Est to Proj
Expenditures by Function						
518 Cemetery	\$ 302,909	\$ 314,484	\$ 333,823	\$ 330,910	\$ 364,894	10.3 %
Revenues by Element						
34 Charges for Goods & Services	184,478	147,455	173,500	171,500	172,500	0.6 %
36 Miscellaneous Revenues	140	40	—	—	—	n/a
Transfers In	149,000	151,000	166,000	166,000	190,000	14.5 %
Total	333,618	298,495	339,500	337,500	362,500	7.4 %

¹ A Parks Maintenance Specialist was replaced with a Cemetery Supervisor mid-year 2021 to provide onsite supervision of the cemetery.

² Cemetery (144) funds .60 FTE's in Public Works (560).

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Fund Balance						
Beginning Balance	118,508	149,216	133,228	133,228	139,817	4.9 %
Revenues less Expenditures	30,709	(15,989)	5,677	6,590	(2,394)	(136.3)%
Ending Balance	<u>\$ 149,217</u>	<u>\$ 133,227</u>	<u>\$ 138,905</u>	<u>\$ 139,818</u>	<u>\$ 137,423</u>	(1.7)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 145,684	\$ 150,694	\$ 157,501	\$ 155,441	\$ 175,890	13.2 %
200 Personnel Benefits	64,949	66,508	66,991	67,078	75,698	12.9 %
Sub-Total Salaries & Benefits	210,633	217,202	224,492	222,519	251,588	13.1 %
300 Operating Supplies	25,947	33,311	31,000	31,000	30,300	(2.3)%
400 Professional Services & Charges	66,329	63,970	78,332	77,392	83,006	7.3 %
Total Expenditures	<u>\$ 302,909</u>	<u>\$ 314,483</u>	<u>\$ 333,824</u>	<u>\$ 330,911</u>	<u>\$ 364,894</u>	10.3 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
518 Cemetery						
100 Salaries & Wages						
11 Salaries & Wages	\$ 141,806	\$ 149,129	\$ 152,441	\$ 152,441	\$ 172,890	13.4 %
12 Overtime	3,560	1,187	3,460	2,500	2,500	— %
13 Special Pay	318	379	1,600	500	500	— %
Total	145,684	150,695	157,501	155,441	175,890	13.2 %
200 Benefits	64,949	66,508	66,991	67,078	75,698	12.9 %

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
518 Cemetery						
300 Operating Supplies						
31 Office & Operating Supplies	7,759	17,962	17,000	17,000	17,000	— %
32 Fuel	2,419	2,086	3,500	3,500	2,800	(20.0)%
34 Items Purchased for Resale	14,516	12,164	9,000	9,000	9,000	— %
35 Small Tools & Equipment	1,253	1,099	1,500	1,500	1,500	— %
Total	25,947	33,311	31,000	31,000	30,300	(2.3)%
400 Professional Services & Charges						
41 Professional Services	27,973	25,523	28,477	29,027	34,268	18.1 %
44 Taxes & Assessments	1,858	2,278	2,800	2,800	2,800	— %
47 Public Utility Services	17,602	17,671	24,048	23,018	23,048	0.1 %
48 Repairs & Maintenance	10,689	10,216	12,786	13,154	12,786	(2.8)%
49 Miscellaneous	6,317	6,317	7,976	6,985	7,487	7.2 %
Total	66,330	63,969	78,332	77,392	83,006	7.3 %
Total Expenditures	\$ 302,910	\$ 314,483	\$ 333,824	\$ 330,911	\$ 364,894	10.3 %

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.

	2019	2020	2021	2021	2022	% Chng
Revenue	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 118,508	\$ 149,216	\$ 133,228	\$ 133,228	\$ 139,817	4.9 %
34 Charges for Goods & Services	184,478	147,455	173,500	171,500	172,500	0.6 %
36 Miscellaneous Revenues	140	40	—	—	—	n/a
Transfers In	149,000	151,000	166,000	166,000	190,000	14.5 %
Total	\$ 452,126	\$ 447,711	\$ 472,728	\$ 470,728	\$ 502,317	6.7 %

Cemetery Trust Fund 610 - See Finance and Budget Narratives.

STREETS & TRAFFIC - 141

GENERAL GOVERNMENT

**Director of Public Works
Streets & Traffic Operations Manager**

**Scott Schafer
Vacant**

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 residents and community members; addressing City Council's strategic priority for Public Safety. 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 resident 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. Recently, the Street Division has been able to resume chip sealing of at least ten miles of local streets per year. Material costs had been relatively stable over the past year but chip rock is anticipated to increase significantly. The 2022 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 Division is 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 resident 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.

ACCOMPLISHMENTS

Public Safety

- Upgraded 8-inch incandescent signal heads to 12-inch LED at: 1st St./Sgt. Pendleton Way, 2nd St./MLK Blvd., 3rd St./Sgt. Pendleton Way, 3rd St./Lincoln Ave. and 40th Ave./Lincoln Ave.
- Installed two new traffic signals at: 64th Ave./Ahtanum and at 64th Ave./Occidental.
- Installed a new street light at 4th St./I St.
- Installed a new traffic controller (battery backup) at 40th/Nob Hill.
- Striped main arterials.
- Painted all crosswalks within school zones.

Investment in Infrastructure

- Chip sealed approximately fifteen (15) lane-miles; 3rd Ave. to 16th Ave. south of Mead Ave. to Washington Ave. and north of Englewood between 40th Ave. and 66th Ave.
- Grind & Overlay of Mead Ave. between Fair Ave. and 18th St., the intersection at 3rd Ave. and Nob Hill and the intersection of 56th Ave. and Tieton.

GOALS

Public Safety

- Reduce the number of collisions identified at the Top Ten Collision locations by two collisions per year.
- Upgrade ten intersections to 12-inch LED indications per year.
- Install ten street lights in needed areas per year.
- Stripe main arterials.
- Paint all crosswalks within school zones.

Investment in Infrastructure

- Chip seal fifteen (15) lane-miles per year.
- Grind & Overlay one lane-mile of roadways.

Function(s): 411, 412, 413, 414, 416, 417, 418, 419, 421, 423, 432, 434, 439, 441, 444, 449, 879 & 883.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Street Maintenance				
Road Miles Crack Filled	5	5	8	10
Centerline Miles Paved	0.5	0.5	1.5	1.5
Miles of Dirt Streets and Alleys Graded / Graveled	40	36	34	32
Street Cleaning				
Maintenance Miles of Paved Streets	1,000	1,000	1,000	1,000
Sweeper Material (Tons)	1,000	1,200	1,400	1,400
Public Area Lighting				
City High Pressure Sodium Street Lights in Service ¹	977	—	—	—
LED Streetlights in Service ²	3,632	4,660	4,670	4,680
Traffic Control				
Traffic Signs Under Maintenance				
Warning	1,980	1,995	2,010	2,020
Regulatory	10,750	10,770	10,800	10,900
Other	14,012	14,016	14,016	14,016
Total Traffic Signs Under Maintenance	26,742	26,781	26,826	26,936
Traffic Pavement Markings to be Maintained (in gallons)	4,740	4,635	4,850	5,000
Traffic Signals	114	114	116	116
Solar-Powered School Flashers Units	62	62	64	64
School Pedestrian Signals	6	6	6	9
Flashing Beacons	14	18	20	22

AUTHORIZED PERSONNEL

Class		2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
Code	Position Title				
1261	Street and Traffic Operations Manager ³	1.00	1.00	1.00	—
4222	Traffic Systems Technician I ⁴	1.00	—	—	—
4223	Traffic Systems Technician II ⁴	2.00	3.00	3.00	3.00
4224	Senior Traffic Systems Technician	1.00	1.00	1.00	1.00
4622	Traffic Technician II ⁵	—	—	—	1.00

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.

³ The Street & Traffic Operations Manager was deleted in 2022 for cost-savings and for restructuring the division.

⁴ A Traffic Systems Technician I may be promoted to Traffic Systems Technician II 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 Technician II was added in 2022 from the cost-savings of eliminating the Street & Traffic Operations Manager in order to have position dedicated in conducting traffic studies and to gather necessary data out in the field.

AUTHORIZED PERSONNEL

Class		2019	2020	2021	2022
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
8662	Traffic Signs & Markings Specialist I ^{4,6}	—	—	—	1.00
8663	Traffic Signs & Markings Specialist II ⁴	2.00	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	4.00	4.00	4.00	4.00
8715	Street Operations Lead	1.00	1.00	1.00	1.00
11103	Supervising Traffic Engineer ⁷	1.00	1.00	—	—
11301	Traffic Operations Supervisor	1.00	1.00	1.00	1.00
13302	Street Maintenance Supervisor	1.00	1.00	1.00	1.00
Total Personnel		33.00	33.00	32.00	33.00

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
411 Pedestrian / Bike Maintenance	\$ 140,003	\$ 34,020	\$ 25,000	\$ 25,000	\$ 55,000	120.0 %
412 Snow & Ice Control	670,657	112,122	313,335	312,235	373,335	19.6 %
413 Street Maintenance - Roadway	1,980,342	2,458,926	2,698,847	2,688,274	2,932,325	9.1 %
414 Street Maintenance - Drainage	37,745	—	—	—	—	n/a
416 Street Cleaning	473,021	516,434	502,307	499,057	498,692	(0.1)%
417 Street Maintenance - Roadside	78,746	1,219	11,000	7,500	10,500	40.0 %
418 Street Maintenance - Clean Up	—	8,364.01	—	—	—	n/a
419 Street Maintenance - Admin	137,908	103,852	141,832	140,638	308,835	119.6 %
421 Street Management	73,375	78,001	78,511	79,236	1,550	(98.0)%
423 Street General Services	269,780	137,760	163,784	163,784	10,310	(93.7)%
432 Street Lighting / LED Debt Service	399,529	2,208,040	519,250	470,000	471,371	0.3 %
434 Traffic Control Devices	1,078,854	1,063,293	1,264,559	1,281,959	1,281,921	— %
439 Traffic Maintenance Administration	5,482	5,272	4,800	8,700	6,300	(27.6)%
441 Traffic Management	72,549	76,725	76,587	76,587	—	(100.0)%
444 Traffic Planning	17,413	9,435	21,500	3,500	3,500	— %
449 Traffic Engineering Administration	200,762	524,117	531,153	531,153	564,944	6.4 %
Total	5,636,166	7,337,580	6,352,465	6,287,623	6,518,583	3.7 %

⁶ A Traffic Signs & Marking Specialist was added in 2022 from the cost-savings of eliminating the Street & Traffic Operations Manager to assist with the workload in addressing traffic safety.

⁷ The Supervising Traffic Engineer was moved from Streets (141) to Engineering (700) mid-year 2020 due to a reorganization.

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Revenues by Element						
31 Taxes	3,121,325	4,016,314	4,392,125	4,392,125	4,399,808	0.2 %
33 Intergovernmental	1,517,473	1,543,665	1,408,000	1,561,024	1,574,000	0.8 %
34 Charges for Goods & Services	652,852	544,958	505,000	505,000	505,000	— %
36 Miscellaneous Revenues	8,349	74,042	8,000	8,000	—	(100.0)%
39 Other Financing Sources	45,059	1,894,880	40,000	40,000	—	(100.0)%
Total	5,345,058	8,073,859	6,353,125	6,506,149	6,478,808	(0.4)%
Fund Balance						
Beginning Balance	470,252	179,146	915,423	915,423	1,133,950	23.9 %
Revenues less Expenditures	(291,108)	736,279	660	218,526	(39,775)	(118.2)%
Ending Balance	\$ 179,144	\$ 915,425	\$ 916,083	\$ 1,133,949	\$ 1,094,175	(3.5)%

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 1,988,169	\$ 1,950,355	\$ 2,238,080	\$ 2,274,607	\$ 2,211,497	(2.8)%
200 Personnel Benefits	901,670	904,340	946,284	946,284	977,669	3.3 %
Sub-Total Salaries & Benefits	2,889,839	2,854,695	3,184,364	3,220,891	3,189,166	(1.0)%
300 Operating Supplies	571,267	469,651	684,600	639,362	610,300	(4.5)%
400 Professional Services & Charges	1,668,529	3,499,549	2,232,921	2,176,790	2,461,897	13.1 %
700 Debt Service - Principal	79,041	82,993	147,143	147,143	161,500	9.8 %
800 Debt Service - Interest	32,491	70,693	93,437	93,437	85,720	(8.3)%
Transfers	395,000	360,000	10,000	10,000	10,000	— %
Total Expenditures	\$ 5,636,167	\$ 7,337,581	\$ 6,352,465	\$ 6,287,623	\$ 6,518,583	3.7 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
411 Pedestrian / Bike Maintenance	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 69,843	\$ —	\$ —	\$ —	\$ —	n/a
12 Overtime	3,829	—	—	—	—	n/a
13 Special Pay	4,074	—	—	—	—	n/a
14 Retirement/Termination Cashout	33	—	—	—	—	n/a
Total	77,779	—	—	—	—	n/a
200 Benefits	34,993	—	—	—	—	n/a
300 Operating Supplies						
31 Office & Operating Supplies	24,413	212	5,000	5,000	5,000	— %
400 Professional Services & Charges						
41 Professional Services	2,819	33,808	20,000	20,000	50,000	150.0 %
Total Expenditures	\$ 140,004	\$ 34,020	\$ 25,000	\$ 25,000	\$ 55,000	120.0 %

Snow and Ice Control - 412

The goal of the street maintenance crew in snow and ice control is to provide residents and community members a reasonably safe and passable road surface, in a timely manner. 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 the 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.

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. We typically expect snow events to occur in the months of January and February each year.

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 and need. When there is a major snow event additional expenses are paid from operating reserves.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
412 Snow and Ice Control	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 103,616	\$ —	\$ —	\$ —	\$ —	n/a
12 Overtime	5,419	—	—	—	—	n/a
13 Special Pay	4,960	—	—	—	—	n/a
14 Retirement/Termination Cashout	16	—	—	—	—	n/a
Total	114,011	—	—	—	—	n/a
200 Benefits	56,359	—	—	—	—	n/a
300 Operating Supplies						
31 Office & Operating Supplies	241,013	99,811	160,000	160,000	170,000	6.3 %

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
412 Snow and Ice Control						
400 Professional Services & Charges						
41 Professional Services	252,650	3,489	150,000	148,900	200,000	34.3 %
48 Repairs & Maintenance	6,624	8,821	3,335	3,335	3,335	— %
Total	259,274	12,310	153,335	152,235	203,335	33.6 %
Total Expenditures	\$ 670,657	\$ 112,121	\$ 313,335	\$ 312,235	\$ 373,335	19.6 %

Street Maintenance - Roadway - 413

This is the primary function for the Street Operation Division performing general street maintenance, work on street shoulders, tree pruning, and litter control.

Before 2011, the Street Division was focused on providing a 12-year cycle of programmed preventative maintenance operations to the surface of all 92 miles of classified roadway and the 300 miles of residential streets. The program's objective was to ensure that asphalt streets are kept in good condition and prevent sections from failing. Tasks included cleaning and filling existing cracks in the asphalt surface, removing failed sections, and chip sealing. Included in the program was sweeping and traffic markings when required. In 2018, we were able to resume the vital program. City crews chip sealed approximately 20 miles of residential streets in 2021 and will be planning to address 20 more miles in 2022.

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).

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
413 Street Maintenance - Roadway						
100 Salaries & Wages						
11 Salaries & Wages	\$ 696,120	\$ 979,011	\$ 1,118,373	\$ 1,118,373	\$ 1,170,172	4.6 %
12 Overtime	40,491	15,325	62,000	40,000	40,000	— %
13 Special Pay	33,297	44,763	67,200	67,200	67,200	— %
14 Retirement/Termination Cashout	1,357	3,228	4,550	11,977	3,150	(73.7)%
Total	771,265	1,042,327	1,252,123	1,237,550	1,280,522	3.5 %
200 Benefits	379,959	522,672	560,274	560,274	587,353	4.8 %
300 Operating Supplies						
31 Office & Operating Supplies	(4,732)	90,143	100,000	80,000	100,000	25.0 %
32 Fuel	86,684	55,427	77,000	77,000	77,000	— %
35 Small Tools & Equipment	10,567	7,726	8,500	8,500	8,500	— %
Total	92,519	153,296	185,500	165,500	185,500	12.1 %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
413 Street Maintenance - Roadway	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	3,711	10,859	3,000	8,000	8,000	— %
42 Communications	6,424	5,877	5,500	5,500	5,500	— %
43 Transportation & Training	397	1,357	2,000	1,000	2,000	100.0 %
45 Rentals & Leases	10,678	15,058	28,000	28,000	28,000	— %
48 Repairs & Maintenance	362,588	346,178	308,450	326,450	330,450	1.2 %
49 Miscellaneous	2,800	11,303	354,000	356,000	505,000	41.9 %
Total	386,598	390,632	700,950	724,950	878,950	21.2 %
Vehicle Replacement	350,000	350,000	—	—	—	n/a
Total Expenditures	\$ 1,980,341	\$ 2,458,927	\$ 2,698,847	\$ 2,688,274	\$ 2,932,325	9.1 %

Street Maintenance - Drainage - 414

Drainage work done by the Streets Division is limited to clearing of roadside drainage ditches. Most of the work was done on an as needed basis. Salaries and benefits have been restructured and moved into Roadway Maintenance (413) as of 2020.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
414 Street Maintenance - Drainage	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 23,325	\$ —	\$ —	\$ —	\$ —	n/a
12 Overtime	1,216	—	—	—	—	n/a
13 Special Pay	1,078	—	—	—	—	n/a
14 Retirement/Termination Cashout	7	—	—	—	—	n/a
Total	25,626	—	—	—	—	n/a
200 Benefits	12,119	—	—	—	—	n/a
Total Expenditures	\$ 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.

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
416 Street Cleaning						
100 Salaries & Wages						
11 Salaries & Wages	\$ 147,282	\$ 133,505	\$ 135,177	\$ 135,177	\$ 139,689	3.3 %
12 Overtime	6,028	1,656	7,250	4,000	4,000	— %
13 Special Pay	5,629	5,441	7,000	7,000	7,000	— %
14 Retirement/Termination Cashout	33	132	1,500	1,500	300	(80.0)%
Total	158,972	140,734	150,927	147,677	150,989	2.2 %
200 Benefits	79,712	70,462	68,180	68,180	67,503	(1.0)%
300 Operating Supplies						
31 Office & Operating Supplies	208	491	200	200	200	— %
32 Fuel	27,500	19,118	30,000	25,000	25,000	— %
Total	27,708	19,609	30,200	25,200	25,200	— %
400 Professional Services & Charges						
47 Public Utility Services	58,909	44,171	60,000	60,000	60,000	— %
48 Repairs & Maintenance	147,720	241,459	193,000	198,000	195,000	(1.5)%
Total	206,629	285,630	253,000	258,000	255,000	(1.2)%
Total Expenditures	\$ 473,021	\$ 516,435	\$ 502,307	\$ 499,057	\$ 498,692	(0.1)%

Street Maintenance - Roadside - 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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
417 Street Maintenance - Roadside						
100 Salaries & Wages						
11 Salaries & Wages	\$ 41,435	\$ —	\$ —	\$ —	\$ —	n/a
12 Overtime	2,446	—	—	—	—	n/a
13 Special Pay	2,131	—	—	—	—	n/a
14 Retirement/Termination Cashout	10	—	1,000	500	500	— %
Total	46,022	—	1,000	500	500	— %
200 Benefits	22,940	—	—	—	—	n/a
300 Operating Supplies						
31 Office & Operating Supplies	9,785	1,219	10,000	7,000	10,000	42.9 %
Total Expenditures	\$ 78,747	\$ 1,219	\$ 11,000	\$ 7,500	\$ 10,500	40.0 %

Street Maintenance - Clean Up - 418

The expenses associated with weed spraying were removed from this line item in 2021 and moved into Roadside (417).

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
418 Street Maintenance - Clean Up	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Operating Supplies	\$ —	\$ 8,364	\$ —	\$ —	\$ —	n/a

Street Maintenance - Administration - 419

This function covers the supervisory and office expenses for Street Operations.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
419 Street Maintenance - Admin	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 95,379	\$ 69,065	\$ 100,181	\$ 100,181	\$ 103,720	3.5 %
200 Benefits	33,950	29,646	35,151	35,151	35,681	1.5 %
300 Operating Supplies						
31 Office & Operating Supplies	7,519	4,041	4,500	1,662	1,400	(15.8)%
35 Small Tools & Equipment	375	434	1,200	3,000	1,200	(60.0)%
Total	7,894	4,475	5,700	4,662	2,600	(44.2)%
400 Professional Services & Charges						
41 Professional Services	—	—	—	—	166,190	n/a
42 Communications	641	623	600	600	600	— %
44 Taxes & Assessments	44	44	200	44	44	— %
Total	685	667	800	644	166,834	n/a
Total Expenditures	\$ 137,908	\$ 103,853	\$ 141,832	\$ 140,638	\$ 308,835	119.6 %

Street 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. The Street and Traffic Operations Manager position will remain vacant in 2022.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
421 Street Management	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 55,787	\$ 59,533	\$ 58,881	\$ 58,881	\$ —	(100.0)%
200 Benefits	16,762	17,192	17,705	17,705	—	(100.0)%
400 Professional Services & Charges						
41 Professional Services	—	—	—	1,100	—	(100.0)%
42 Communications	162	—	100	100	100	— %
49 Miscellaneous	664	1,275	1,825	1,450	1,450	— %
Total	826	1,275	1,925	2,650	1,550	(41.5)%
Total Expenditures	\$ 73,375	\$ 78,000	\$ 78,511	\$ 79,236	\$ 1,550	(98.0)%

Street General Services - 423

This function includes the Interfund Insurance charges and Public Works Administration charges.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
423 Street General Services	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 199,261	\$ 127,459	\$ 153,474	\$ 153,474	\$ —	(100.0)%
47 Public Utility Services	293	302	310	310	310	— %
49 Miscellaneous	25,226	—	—	—	—	n/a
Total	224,780	127,761	153,784	153,784	310	(99.8)%
Transfers Out	45,000	10,000	10,000	10,000	10,000	— %
Total Expenditures	\$ 269,780	\$ 137,761	\$ 163,784	\$ 163,784	\$ 10,310	(93.7)%

Street 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 as well as working closely with YPD in identifying high-crime areas. All future streetlights added to the system will be LED.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
432 Street Lighting / Debt Service	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 28,632	\$ 29,615	\$ 15,287	\$ 15,287	\$ 15,984	4.6 %
12 Overtime	163	57	750	500	500	— %
13 Special Pay	1,013	1,086	1,000	1,000	1,000	— %
Total	29,808	30,758	17,037	16,787	17,484	4.2 %
200 Benefits	12,954	13,278	6,634	6,634	6,667	0.5 %
300 Operating Supplies						
31 Office & Operating Supplies	5,596	27,873	5,000	21,000	5,000	(76.2)%
400 Professional Services & Charges						
47 Public Utility Services	237,270	161,952	225,000	180,000	180,000	— %
48 Repairs & Maintenance	2,370	1,820,492	25,000	5,000	15,000	200.0 %
Total	239,640	1,982,444	250,000	185,000	195,000	5.4 %
800 Debt Service - LED Lighting	111,532	153,686	240,579	240,579	247,220	2.8 %
Total Expenditures	\$ 399,530	\$ 2,208,039	\$ 519,250	\$ 470,000	\$ 471,371	0.3 %

Traffic Control Devices- 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 saw 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 being upgraded to 12-inch LED rather than eight-inch incandescent heads, which leads to increased safety and 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.

Limited staffing does not allow for annual maintenance on all pavement markings and crosswalks. School zones and arterials will continue to be the top priority for maintenance. There is a proposal of an addition Traffic Signs & Marking Specialist 1 in 2022 to assist with such efforts.

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's sign maintenance program has been focused on keeping arterial street signage and critical safety signage to current industry standards, and addressing graffiti and vandalism on an as needed basis.

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
434 Traffic Control Devices	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 528,794	\$ 524,397	\$ 562,051	\$ 562,051	\$ 628,282	11.8 %
12 Overtime	5,882	1,659	12,000	5,000	5,000	— %
13 Special Pay	17,877	19,064	20,000	20,000	20,000	— %
14 Retirement/Termination Cashout	5,181	3,284	5,000	67,100	5,000	(92.5)%
Total	557,734	548,404	599,051	654,151	658,282	0.6 %
200 Benefits	226,990	228,377	240,634	240,634	280,465	16.6 %
300 Operating Supplies						
31 Office & Operating Supplies	143,203	134,766	264,000	229,000	184,000	(19.7)%
32 Fuel	15,286	13,525	9,700	14,000	14,000	— %
35 Small Tools & Equipment	1,365	3,542	5,000	4,000	5,000	25.0 %
Total	159,854	151,833	278,700	247,000	203,000	(17.8)%

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
434 Traffic Control Devices	Actual	Actual	Budget	Year-End	Budget	to Proj
42 Communications	3,909	3,720	8,334	8,334	8,334	— %
47 Public Utility Services	86,224	85,782	91,000	86,000	86,000	— %
48 Repairs & Maintenance	44,144	45,178	46,840	45,840	45,840	— %
Total	134,277	134,680	146,174	140,174	140,174	— %
Total Expenditures	\$ 1,078,855	\$ 1,063,294	\$ 1,264,559	\$ 1,281,959	\$ 1,281,921	— %

Traffic Maintenance Administration - 439

This function covers the supervisory and office expenses for Traffic Operations.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
439 Traffic Maintenance Admin	Actual	Actual	Budget	Year-End	Budget	to Proj
300 Operating Supplies						
31 Office & Operating Supplies	\$ 854	\$ 1,904	\$ 1,500	\$ 1,500	\$ 1,500	— %
400 Professional Services & Charges						
43 Transportation & Training	712	—	1,200	600	1,200	100.0 %
49 Miscellaneous	3,915	3,368	2,100	6,600	3,600	(45.5)%
Total	4,627	3,368	3,300	7,200	4,800	(33.3)%
Total Expenditures	\$ 5,481	\$ 5,272	\$ 4,800	\$ 8,700	\$ 6,300	(27.6)%

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. The Street and Traffic Operations Manager position will remain vacant in 2022.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
441 Traffic Management	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 55,788	\$ 59,533	\$ 58,881	\$ 58,881	\$ —	(100.0)%
200 Benefits	16,762	17,192	17,706	17,706	—	(100.0)%
Total Expenditures	\$ 72,550	\$ 76,725	\$ 76,587	\$ 76,587	\$ —	(100.0)%

Traffic Planning - 444

This function is responsible for traffic studies, collision analysis, collection of transportation system data, traffic impact reviews for proposed developments, transportation planning, traffic signal timing plans, review and design of striping, sign layouts, and signals. It also is responsible for responding to resident inquiries, Neighborhood Traffic Calming Program, and grant applications. This is an area that the City is currently struggling in meeting expectations due to limited staffing. There is a proposal to add a Traffic Technician II in 2022 to assist with such efforts.

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
444 Traffic Planning	Actual	Actual	Budget	Year-End	Budget	to Proj
200 Benefits	\$ 8,170	\$ 5,520	\$ —	\$ —	\$ —	n/a
300 Operating Supplies						
31 Office & Operating Supplies	353	862	1,000	500	500	— %
35 Small Tools & Equipment	1,278	195	2,000	2,000	2,000	— %
Total	1,631	1,057	3,000	2,500	2,500	— %
400 Professional Services & Charges						
41 Professional Services	7,612	2,859	18,500	1,000	1,000	— %
Total Expenditures	\$ 17,413	\$ 9,436	\$ 21,500	\$ 3,500	\$ 3,500	— %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
449 Traffic Engineering Admin	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 13,145	\$ 311,378	\$ 297,088	\$ 297,088	\$ 283,863	(4.5)%
42 Communications	147	45	200	200	200	— %
45 Rentals & Leases	169,938	169,938	186,781	186,781	192,384	3.0 %
49 Miscellaneous	17,531	42,756	47,084	47,084	88,497	88.0 %
Total Expenditures	\$ 200,761	\$ 524,117	\$ 531,153	\$ 531,153	\$ 564,944	6.4 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 470,252	\$ 179,146	\$ 915,423	\$ 915,423	\$ 1,133,950	23.9 %
31 Taxes	3,121,325	4,016,314	4,392,125	4,392,125	4,399,808	0.2 %
33 Intergovernmental	1,517,473	1,543,665	1,408,000	1,561,024	1,574,000	0.8 %
34 Charges for Goods & Services	652,852	544,958	505,000	505,000	505,000	— %
36 Miscellaneous Revenues	8,349	74,042	8,000	8,000	—	(100.0)%
39 Other Financing Sources	45,059	1,894,880	40,000	40,000	—	(100.0)%
Total	\$ 5,815,310	\$ 8,253,005	\$ 7,268,548	\$ 7,421,572	\$ 7,612,758	2.6 %

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): 712, 713, 809, 814 & 877.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
712 Arterial Street Projects	\$ 6,379,833	\$ 1,328,789	\$ 8,850,921	\$ 5,714,810	\$ 5,564,259	(2.6)%
713 Arterial Street Programs	3,567	201	90,000	—	—	n/a
809 SIED Airport Road Debt Service	58,090	58,090	58,090	58,090	58,090	— %
814 SIED River Road Debt Service	—	62,800	62,800	62,800	62,800	— %
877 SIED Frontage Road Debt Service	106,197	106,197	106,197	106,197	106,197	— %
Total	6,547,687	1,556,077	9,168,008	5,941,897	5,791,346	(2.5)%
Revenues by Element						
31 Taxes	470,000	—	—	—	—	n/a
33 Intergovernmental	6,183,821	1,284,197	6,183,389	3,480,784	5,714,910	64.2 %
34 Charges for Goods & Services	—	—	—	1,000,000	200,000	(80.0)%
36 Miscellaneous Revenues	1,000	3,500	—	1,000	1,000	— %
39 Other Financing Sources	—	—	1,000,000	1,000,000	—	(100.0)%
Transfers In	—	62,800	62,800	62,800	62,800	— %
Total	6,654,821	1,350,497	7,246,189	5,544,584	5,978,710	7.8 %
Fund Balance						
Beginning Balance	2,147,691	2,254,826	2,049,246	2,049,246	1,651,933	(19.4)%
Revenues less Expenditures	107,134	(205,580)	(1,921,819)	(397,313)	187,364	(147.2)%
Ending Balance	\$ 2,254,825	\$ 2,049,246	\$ 127,427	\$ 1,651,933	\$ 1,839,297	11.3 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges	\$ 3,567	\$ 12,426	\$ 106,405	\$ 137,810	\$ 218,649	58.7 %
600 Capital Projects	6,379,833	1,316,564	8,834,516	5,577,000	5,345,610	(4.1)%
700 Debt Service - Principal	135,601	166,761	187,706	187,706	193,041	2.8 %
800 Debt Service - Interest	28,686	60,326	39,380	39,380	34,046	(13.5)%
Total Expenditures	<u>\$ 6,547,687</u>	<u>\$ 1,556,077</u>	<u>\$ 9,168,007</u>	<u>\$ 5,941,896</u>	<u>\$ 5,791,346</u>	<u>(2.5)%</u>

EXPLANATORY NARRATIVE

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	\$ 300,000
Robertson Elementary School Safety	460,000
Cowiche Canyon Trail	1,530,170
River Rd, 34th - 40th	220,000
72nd & Washington	140,000
Summitview Resurfacing	2,295,440
Wetland Mitigation	80,000
McClure Elementary Safety	320,000
Total	<u>\$ 5,345,610</u>

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](#) section 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
712 Arterial Street Projects	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 12,225	\$ 16,405	\$ 137,810	\$ 218,649	58.7 %
600 Capital Outlay						
65 Construction Projects	6,379,833	1,316,564	8,834,516	5,577,000	5,345,610	(4.1)%
Total Expenditures	<u>\$ 6,379,833</u>	<u>\$ 1,328,789</u>	<u>\$ 8,850,921</u>	<u>\$ 5,714,810</u>	<u>\$ 5,564,259</u>	<u>(2.6)%</u>

Arterial Street Programs - 713

The Arterial Street Programs element provides funding for the Annual Bridge Inspections. These programs were moved into function 712 in 2021.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
713 Arterial Street Programs	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 3,567	\$ 201	\$ 90,000	\$ —	\$ —	n/a

SIED Airport Road Debt Service - 809

This grant/loan was obtained by the City to reconstruct and realign Airport Lane and extend 21st Avenue. The City received \$307,000 from a grant and \$307,000 in a loan. The 6-year loan will mature in 2023.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
809 SIED Airport Road Debt Service	Actual	Actual	Budget	Year-End	Budget	to Proj
700 Debt Services Principal	\$ 51,493	\$ 52,750	\$ 54,037	\$ 54,037	\$ 55,355	2.4 %
800 Debt Service Int/Other	6,596	5,340	4,053	4,053	2,734	(32.5)%
Total Expenditures	<u>\$ 58,089</u>	<u>\$ 58,090</u>	<u>\$ 58,090</u>	<u>\$ 58,090</u>	<u>\$ 58,089</u>	— %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
814 SIED River Road Debt Service	Actual	Actual	Budget	Year-End	Budget	to Proj
700 Debt Services Principal	\$ —	\$ 27,696	\$ 45,089	\$ 45,089	\$ 46,779	3.7
800 Debt Service Int/Other	—	35,104	17,711	17,711	16,021	(9.5)
Total Expenditures	<u>\$ —</u>	<u>\$ 62,800</u>	<u>\$ 62,800</u>	<u>\$ 62,800</u>	<u>\$ 62,800</u>	—

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
877 SIED Frontage Road Debt Service	Actual	Actual	Budget	Year-End	Budget	to Proj
700 Debt Services Principal	\$ 84,107	\$ 86,315	\$ 88,581	\$ 88,581	\$ 90,906	2.6 %
800 Debt Service Int/Other	22,090	19,882	17,616	17,616	15,291	(13.2)%
Total Expenditures	<u>\$ 106,197</u>	<u>\$ 106,197</u>	<u>\$ 106,197</u>	<u>\$ 106,197</u>	<u>\$ 106,197</u>	— %

Revenue

Revenues are detailed in the following charts:

GENERAL REVENUES

	2022 Projected Budget
Fund 142 Revenues	
Nob Hill/Fair Ave	\$ 300,000
Robertson Elementary School Safety	460,000
Cowiche Canyon Trail	1,530,170
River Rd, 34th - 40th	220,000
72nd & Washington	140,000
Summitview Resurfacing	2,295,440
Wetland Mitigation	80,000
McClure Elementary Safety	320,000
Arterial Street Gas Tax/Interest	369,300
Utility Resources	200,000
Miscellaneous Revenue	1,000
Transfer In	62,800
	<u>\$ 5,978,710</u>

	2019	2020	2021	2021	2022	% Chng
Revenue	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 2,147,691	\$ 2,254,826	\$ 2,049,246	\$ 2,049,246	\$ 1,651,933	(19.4)%
31 Taxes	470,000	—	—	—	—	n/a
33 Intergovernmental	6,183,821	1,284,197	6,183,389	3,480,784	5,714,910	64.2 %
34 Charges for Goods & Services	—	—	—	1,000,000	200,000	(80.0)%
36 Miscellaneous Revenues	1,000	3,500	—	1,000	1,000	— %
39 Other Financing Sources	—	—	1,000,000	1,000,000	—	(100.0)%
Transfers In	—	62,800	62,800	62,800	62,800	— %
Total	<u>\$ 8,802,512</u>	<u>\$ 3,605,323</u>	<u>\$ 9,295,435</u>	<u>\$ 7,593,830</u>	<u>\$ 7,630,643</u>	0.5 %

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.

ACCOMPLISHMENTS**Investment in Infrastructure**

- Received \$2.09 million in federal funding for N 1st Street Revitalization – Phase 3
- Completed 4th Street Sidewalks
- Completed Mead Ave Sidewalks

GOALS**Investment in Infrastructure**

- Obtain additional federal or state funding for N 1st Street Revitalization – Phase 3
- Begin construction of N 1st Street Revitalization – Phase 3

Function(s): 717.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
717 Capital Improvement	\$ 464,012	\$ 334,676	\$ 3,590,707	\$ 3,590,707	\$ 8,189,665	128.1 %
Revenues by Element						
31 Taxes	1,606,811	1,932,228	1,806,500	1,932,113	2,117,522	9.6 %
36 Miscellaneous Revenues	83,464	57,989	—	50,000	2,140,000	n/a
39 Other Financing Sources	—	—	—	—	10,000,000	n/a
Total	1,690,275	1,990,217	1,806,500	1,982,113	14,257,522	619.3 %
Fund Balance						
Beginning Balance	951,821	2,178,084	3,833,625	3,833,625	2,225,031	(42.0)%
Revenues less Expenditures	1,226,263	1,655,541	(1,784,207)	(1,608,594)	6,067,857	(477.2)%
Ending Balance	\$ 2,178,084	\$ 3,833,625	\$ 2,049,418	\$ 2,225,031	\$ 8,292,888	272.7 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
Expenditures by Object	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ 10,045	\$ —	\$ —	\$ —	\$ —	n/a
400 Professional Services & Charges	305,282	218,628	300,576	140,576	4,865	(96.5)%
600 Capital Projects	148,685	53,248	3,227,331	3,387,331	8,122,000	139.8 %
Transfers	—	62,800	62,800	62,800	62,800	— %
Total Expenditures	<u>\$ 464,012</u>	<u>\$ 334,676</u>	<u>\$ 3,590,707</u>	<u>\$ 3,590,707</u>	<u>\$ 8,189,665</u>	128.1 %

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.

	2019	2020	2021	2021	2022	% Chng
717 Capital Improvement	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
300 Operating Supplies						
31 Office & Operating Supplies	\$ 10,045	\$ —	\$ —	\$ —	\$ —	n/a
400 Professional Services & Charges						
41 Professional Services	305,282	218,628	300,576	140,576	4,865	(96.5)%
600 Capital Outlay						
65 Construction Projects	148,685	53,248	3,227,331	3,387,331	8,122,000	139.8 %
Transfers Out	—	62,800	62,800	62,800	62,800	— %
Total Expenditures	<u>\$ 464,012</u>	<u>\$ 334,676</u>	<u>\$ 3,590,707</u>	<u>\$ 3,590,707</u>	<u>\$ 8,189,665</u>	128.1 %

Revenue

Road rehabilitation will be primarily funded by Transportation Benefit District (TBD) taxes, Street restoration revenues, federal/state grants, and bonds.

	2019	2020	2021	2021	2022	% Chng
Revenue	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 951,821	\$ 2,178,084	\$ 3,833,625	\$ 3,833,625	\$ 2,225,031	(42.0)%
31 Taxes	1,606,811	1,932,228	1,806,500	1,932,113	2,117,522	9.6 %
36 Miscellaneous Revenues	83,464	57,989	—	50,000	2,140,000	n/a
39 Other Financing Sources	—	—	—	—	10,000,000	n/a
Total	<u>\$ 2,642,096</u>	<u>\$ 4,168,301</u>	<u>\$ 5,640,125</u>	<u>\$ 5,815,738</u>	<u>\$ 16,482,553</u>	183.4 %

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.

ACCOMPLISHMENTS

Public Safety

- Responsible for introducing and monitoring programs targeted to prevent or reduce injuries and accidents.
- Responsible for accident investigation and providing general and required safety training for Public Works employees.
- The Public Works Safety and Training Coordinator served as the Chairperson for the City's Executive Safety Committee and provides CPR/First-Aid training for the City.
- Public Works Admin works closely with YPD to evaluate traffic issues at key locations to increase public safety, also coordinating efforts to increase safety for employees working within arterials.
- Installed employee badge readers at each gate/door at the Public Works Complex to increase overall security.

Fiscal Sustainability

- Upgraded several lights at Public Works to LED; provides for better quality of light with significant energy cost savings.

Investment in Infrastructure

- Responsible for planning, maintaining and evaluating the City facilities to ensure necessary capital repair/ replacement are effectively addressed. Added Parks & Rec facilities, Harman Center, Tahoma Cemetery, and Yakima Police facilities to the 5-Year Capital Plan.
- Supports the maintenance of the Public Works Complex.

GOALS

Public Safety

- Installation of additional security cameras.
- Continue to work closely with YPD regarding both public and employee safety.

Fiscal Sustainability

- Select/Implement an Asset Management software system.
- Continue to implement lighting upgrades to LED at Public Works for energy cost savings.

Investment in Infrastructure

- Continue with necessary maintenance and repairs of the Public Works Complex.

Function(s): 491, 492 & 493.

AUTHORIZED PERSONNEL

Class		2019	2020	2021	2022
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	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	1.00	1.00	1.00
8541	Building Maintenance Specialist ¹	—	1.00	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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
491 Administration	\$ 574,597	\$ 602,140	\$ 671,113	\$ 685,734	\$ 712,582	3.9 %
492 Safety & Training	8,600	90,066	88,012	83,977	90,839	8.2 %
493 Facility Maintenance	570,840	908,418	617,807	596,186	656,350	10.1 %
Total	1,154,037	1,600,624	1,376,932	1,365,897	1,459,771	6.9 %
Revenues by Element						
33 Intergovernmental	—	69,066	—	—	—	n/a
34 Charges for Goods & Services	610,804	610,803	672,627	672,627	692,807	3.0 %
36 Miscellaneous Revenues	629,400	632,176	691,783	691,783	712,536	3.0 %
Total	1,240,204	1,312,045	1,364,410	1,364,410	1,405,343	3.0 %
Fund Balance						
Beginning Balance	585,017	671,184	382,605	382,605	381,118	(0.4)%
Revenues less Expenditures	86,167	(288,579)	(12,522)	(1,487)	(54,428)	n/a
Ending Balance	\$ 671,184	\$ 382,605	\$ 370,083	\$ 381,118	\$ 326,690	(14.3)%

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).

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages	\$ 437,133	\$ 455,481	\$ 517,704	\$ 517,604	\$ 552,072	6.7 %
200 Personnel Benefits	192,533	187,830	212,389	212,239	218,091	2.8 %
Sub-Total Salaries & Benefits	629,666	643,311	730,093	729,843	770,163	5.5 %
300 Operating Supplies	43,892	56,340	46,700	63,165	47,000	(25.6)%
400 Professional Services & Charges	408,511	493,721	550,140	533,590	582,609	9.2 %
600 Capital Projects	56,968	392,252	50,000	39,300	60,000	52.7 %
Transfers	15,000	15,000	—	—	—	n/a
Total Expenditures	<u>\$ 1,154,037</u>	<u>\$ 1,600,624</u>	<u>\$ 1,376,933</u>	<u>\$ 1,365,898</u>	<u>\$ 1,459,772</u>	6.9 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
491 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 300,346	\$ 274,992	\$ 312,508	\$ 312,508	\$ 321,277	2.8 %
12 Overtime	619	42	400	400	400	— %
13 Special Pay	1,228	1,200	1,215	1,215	1,252	3.0 %
14 Retirement/Termination Cashout	5,566	7,868	6,000	6,000	6,000	— %
Total	307,759	284,102	320,123	320,123	328,929	2.8 %
200 Benefits	125,427	110,903	127,206	127,206	127,494	0.2 %
300 Operating Supplies						
31 Office & Operating Supplies	5,565	3,778	4,000	4,000	4,000	— %
32 Fuel	1,699	1,438	1,200	1,500	1,500	— %
35 Small Tools & Equipment	151	2,552	2,000	21,200	2,000	(90.6)%
Total	7,415	7,768	7,200	26,700	7,500	(71.9)%
400 Professional Services & Charges						
41 Professional Services	66,017	136,637	155,484	155,484	187,409	20.5 %
42 Communications	12,774	12,673	12,900	12,800	12,800	— %
43 Transportation & Training	—	—	300	—	—	n/a
47 Public Utility Services	12,195	12,507	12,550	12,821	13,150	2.6 %
48 Repairs & Maintenance	21,706	18,342	16,750	13,400	17,000	26.9 %
49 Miscellaneous	6,304	4,207	18,600	17,200	18,300	6.4 %
Total	118,996	184,366	216,584	211,705	248,659	17.5 %
Vehicle Replacement	15,000	15,000	—	—	—	n/a
Total Expenditures	<u>\$ 574,597</u>	<u>\$ 602,139</u>	<u>\$ 671,113</u>	<u>\$ 685,734</u>	<u>\$ 712,582</u>	3.9 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
492 Safety and Training						
100 Salaries & Wages						
11 Salaries & Wages	\$ 2,411	\$ 20,408	\$ 29,374	\$ 29,374	\$ 31,272	6.5 %
12 Overtime	—	44	100	100	100	— %
13 Special Pay	2	9	300	200	200	— %
Total	2,413	20,461	29,774	29,674	31,572	6.4 %
200 Benefits	5,126	9,297	14,838	14,688	16,417	11.8 %
300 Operating Supplies						
31 Office & Operating Supplies	260	1,716	1,500	1,500	1,500	— %
35 Small Tools & Equipment	—	7,138	2,000	1,265	2,000	58.1 %
Total	260	8,854	3,500	2,765	3,500	26.6 %
400 Professional Services & Charges						
41 Professional Services	666	48,968	36,000	36,000	36,000	— %
42 Communications	133	377	300	300	300	— %
43 Transportation & Training	—	177	500	—	300	n/a
49 Miscellaneous	2	1,933	3,100	550	2,750	400.0 %
Total	801	51,455	39,900	36,850	39,350	6.8 %
Total Expenditures	\$ 8,600	\$ 90,067	\$ 88,012	\$ 83,977	\$ 90,839	8.2 %

Facility Maintenance - 493

Supports the maintenance of the public works facility. Responsible for planning, maintaining and evaluating of the facility's assets to ensure necessary capital repair/replacement are effectively addressed.

2022 PLANNED PROJECTS

Description	Projected Cost
PW Maintenance/Repairs	\$ 34,000
PW Security Upgrades	26,000
Total	\$ 60,000

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](#) section for further information.

Account 12 Overtime - Overtime is primarily due to snow and ice removal, absenteeism coverage, and emergency call-outs.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
493 Facility Maintenance						
100 Salaries & Wages						
11 Salaries & Wages	\$ 124,200	\$ 148,247	\$ 160,605	\$ 160,605	\$ 188,070	17.1 %
12 Overtime	1,694	98	1,700	700	1,000	42.9 %
13 Special Pay	594	994	1,000	5,000	1,000	(80.0)%
14 Retirement/Termination Cashout	472	1,580	4,500	1,500	1,500	— %
Total	126,960	150,919	167,805	167,805	191,570	14.2 %
200 Benefits	61,980	67,630	70,346	70,346	74,180	5.5 %
300 Operating Supplies						
31 Office & Operating Supplies	33,066	37,194	32,500	30,200	32,500	7.6 %
32 Fuel	118	—	500	500	500	— %
35 Small Tools & Equipment	3,034	2,523	3,000	3,000	3,000	— %
Total	36,218	39,717	36,000	33,700	36,000	6.8 %
400 Professional Services & Charges						
41 Professional Services	4,630	—	1,500	1,500	1,500	— %
42 Communications	758	585	1,356	1,200	1,250	4.2 %
47 Public Utility Services	204,031	195,467	213,700	205,500	214,750	4.5 %
48 Repairs & Maintenance	77,494	60,851	75,600	75,600	75,600	— %
49 Miscellaneous	1,800	998	1,500	1,235	1,500	21.5 %
Total	288,713	257,901	293,656	285,035	294,600	3.4 %
600 Capital Outlay						
65 Construction Projects	56,968	392,252	50,000	39,300	60,000	52.7 %
Total Expenditures	\$ 570,839	\$ 908,419	\$ 617,807	\$ 596,186	\$ 656,350	10.1 %

Revenue

The revenue budget line items are established at a level sufficient to offset the projected costs for providing service. Revenue sources come from charging other Public Works divisions for administrative support services and from revenue received from the fees charged to the divisions occupying space at the Public Works Complex.

PUBLIC WORKS ADMINISTRATION BUDGET REVENUE SOURCES

	2021	% of	2022	% of	2022
	Amended	Total	Proposed	Total	Proposed
Division	Budget	Budget	Budget	Budget	vs. 2021
Engineering (001)	\$ 13,452	2.0 %	\$ 13,856	2.0 %	3.0 %
Parks and Recreation (131)	67,262	10.0 %	69,280	10.0 %	3.0 %
Street/Traffic Engineering (141)	47,084	7.0 %	48,497	7.0 %	3.0 %
Cemetery (144)	6,726	1.0 %	6,928	1.0 %	3.0 %
Stormwater (441)	100,895	15.0 %	103,922	15.0 %	3.0 %
Transit (462)	94,168	14.0 %	96,993	14.0 %	3.0 %
Refuse and Recycling (471)	60,536	9.0 %	62,352	9.0 %	3.0 %
Wastewater (473)	114,346	17.0 %	117,776	17.0 %	3.0 %
Water (474)	100,895	15.0 %	103,922	15.0 %	3.0 %
Irrigation (475)	20,179	3.0 %	20,784	3.0 %	3.0 %
Equipment Rental (551)	47,084	7.0 %	48,497	7.0 %	3.0 %
Total	\$ 672,627	100.0 %	\$ 692,807	100.0 %	3.0 %

The following chart shows a comparison of the distribution of charges billed by the Public Works Facility Maintenance fund to the divisions housed at Public Works and supported by the Facilities Maintenance arm of the Public Works Department.

PUBLIC WORKS PLANT CHARGE DISTRIBUTION

Division	2021	% of	2022	% of	2022
	Amended Budget	Total Budget	Proposed Budget	Total Budget	Proposed vs. 2021 Amended
Parks and Recreation (131)	\$ 67,795	9.8 %	\$ 69,829	9.8 %	3.0 %
Street/Traffic Engineering (141)	186,781	27.0 %	192,384	27.0 %	3.0 %
Transit (462)	107,918	15.6 %	111,156	15.6 %	3.0 %
Refuse and Recycling (471)	52,575	7.6 %	54,152	7.6 %	3.0 %
Water (474)	105,843	15.3 %	109,018	15.3 %	3.0 %
Irrigation (475)	8,302	1.2 %	8,551	1.2 %	3.0 %
Equipment Rental (551)	162,569	23.5 %	167,446	23.5 %	3.0 %
Total	<u>\$ 691,783</u>	<u>100.0 %</u>	<u>\$ 712,536</u>	<u>100.0 %</u>	3.0 %

Revenue	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 585,017	\$ 671,184	\$ 382,605	\$ 382,605	\$ 381,118	(0.4)%
33 Intergovernmental	—	69,066	—	—	—	n/a
34 Charges for Goods & Services	610,804	610,803	672,627	672,627	692,807	3.0 %
36 Miscellaneous Revenues	629,400	632,176	691,783	691,783	712,536	3.0 %
Total	<u>\$ 1,825,221</u>	<u>\$ 1,983,229</u>	<u>\$ 1,747,015</u>	<u>\$ 1,747,015</u>	<u>\$ 1,786,461</u>	2.3 %

CLEAN CITY FUND - 136**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. Under the directive of Public Works, a coordinated effort to execute a successful program is required utilizing Public Works, Codes, YPD and Sunrise Outreach.

In 2021, City Council adopted an ordinance designating Fund 136 as a Restricted Fund.

ACCOMPLISHMENTS**Public Safety**

- Purchased the software “Graffiti Tracker” for YPD to utilize in tracking gang activity.
- Established three FTEs dedicated to Clean City efforts – Code Compliance Officer, Code Compliance Assistant and Solid Waste Code Compliance Officer.
- Removing significantly more volume of garbage out of the City’s right-of-way, conducting more illegal dump and homeless encampment clean ups, and removal of abandon vehicles than in previous year.

Fiscal Sustainability

- Passed ordinance designating Fund 136 as a Restricted Fund.

Strengthening Partnerships

- Assisted with two Community Cleanups. One was organized by OIC at the Henry Beauchamp Jr. Community Center and one organized by Yakima Rotary near the Yakima Valley Community College.

GOALS**Public Safety**

- Remove garbage from known “homeless encampments” multiple times a day as needed to reduce the amount of time garbage collects at a given location.

Fiscal Sustainability

- Increase available revenue to increase the footprint of the Clean City Fund.

Function(s): 136.

AUTHORIZED PERSONNEL

Class		2019	2020	2021	2022
		Adopted	Adopted	Adopted	Proposed
Code	Position Title	Budget	Budget	Budget	Budget
1321	Senior Assistant City Attorney II ¹	—	—	—	1.00
4415	Code Compliance Assistant ²	—	—	—	1.00
4419	Code Compliance Officer ³	—	1.00	1.00	1.00
8434	Solid Waste Code Compliance Officer ²	—	1.00	1.00	3.00
Total Personnel ⁴		—	2.00	2.00	6.00

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
136 Clean City Fund	\$ 10,616	\$ 243,350	\$ 349,609	\$ 349,609	\$ 818,662	134.2 %
Revenues by Element						
31 Taxes	—	—	366,600	366,861	820,430	123.6 %
Fund Balance						
Beginning Balance	—	—	—	—	17,251	n/a
Revenues less Expenditures	(10,616)	(243,350)	16,991	17,252	1,768	(89.8)%
Ending Balance	\$ (10,616)	\$ (243,350)	\$ 16,991	\$ 17,252	\$ 19,019	10.2 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 7,179	\$ 128,551	\$ 124,992	\$ 124,992	\$ 357,356	185.9 %
200 Personnel Benefits	3,437	39,630	61,761	61,761	154,806	150.7 %
Sub-Total Salaries & Benefits	10,616	168,181	186,753	186,753	512,162	174.2 %
300 Operating Supplies	—	23,747	83,356	83,356	45,000	(46.0)%
400 Professional Services & Charges	—	51,423	79,500	79,500	256,500	222.6 %
600 Capital Projects	—	—	—	—	5,000	n/a
Total Expenditures	\$ 10,616	\$ 243,351	\$ 349,609	\$ 349,609	\$ 818,662	134.2 %

¹ A Senior Assistant City Attorney II was added in 2022 to enforce elements of the IPMC around abandoned vehicles and vacant buildings.

² A Code Compliance Assistant was added in 2021 to assist with graffiti abatement.

³ One Code Compliance Officer, and one Solid Waste Code Compliance Officer, funded by a Utility Tax increase, were authorized by City Council in the 2020 budget. One additional Solid waste Code Compliance Officer was added in mid-year 2021, and again in 2022 to more efficiently address Clean City issues.

⁴ Refuse (471) funds the equivalent of 1.00 FTE's and Streets & Traffic (141) funds .50 FTE's within the Clean City Fund.

EXPLANATORY NARRATIVE

Clean City Fund - 136

This function provides for 50% of two Solid Waste Compliance Officers, one Code Compliance Officer, one Code Compliance Assistant, overtime in the Police Department, temporary labor from other Public Works divisions, equipment and supplies, and a contract with Sunrise Outreach to connect individuals experiencing homelessness to necessary services; 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
136 Clean City Fund	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 7,115	\$ 128,399	109,992	\$ 109,992	\$ 327,356	197.6 %
12 Overtime	64	152	15,000	15,000	30,000	100.0 %
Total	7,179	128,551	124,992	124,992	357,356	185.9 %
200 Benefits	3,437	39,630	61,761	61,761	154,806	150.7 %
300 Operating Supplies						
31 Office & Operating Supplies	—	8,612	40,000	40,000	26,000	(35.0)%
32 Fuel	—	5,694	5,000	5,000	5,000	— %
35 Small Tools & Equipment	—	9,441	38,356	38,356	14,000	(63.5)%
Total	—	23,747	83,356	83,356	45,000	(46.0)%
400 Professional Services & Charges						
41 Professional Services	—	32,160	60,000	60,000	232,000	286.7 %
42 Communications	—	495	2,000	2,000	1,000	(50.0)%
47 Public Utility Services	—	3,208	17,500	17,500	17,500	— %
48 Repairs & Maintenance	—	15,560	—	—	6,000	n/a
Total	—	51,423	79,500	79,500	256,500	222.6 %
600 Capital Outlay						
64 Machinery & Equipment	—	—	—	—	5,000	n/a
Total Expenditures	\$ 10,616	\$ 243,351	\$ 349,609	\$ 349,609	\$ 818,662	134.2 %

Revenue

Clean City revenue is funded by the Utility Tax imposed on Yakima Waste Systems' commercial refuse collection, with a 5% increase in in-lieu Refuse tax added in 2022.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ —	\$ —	\$ —	\$ —	\$ 17,251	n/a
31 Taxes	—	—	366,600	366,861	820,430	123.6 %
Total	\$ —	\$ —	\$ 366,600	\$ 366,861	\$ 837,681	128.3 %

ENGINEERING - 700**GENERAL FUND**

**Director of Public Works
City Engineer**

**Scott Schafer
Bill Preston**

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.

ACCOMPLISHMENTS**Public Safety**

- Hired full time replacement for Contract Specialist
- Hired Senior Engineer
- Hired Supervising Traffic Engineer
- Hired Development Engineer

Fiscal Sustainability

- Received \$1.6 million grant from DOE for Tiger Oil N 1st Street

Strengthening Partnerships

- Assisted other City departments in delivering the following: Capitol Theatre stairs, 16th Ave Sidewalks, Convention Center, City Hall elevators, Community Center HVAC

Investment in Infrastructure

- Completed city wide Pavement Condition Index assessment
- Construction inspection for local development impacts/connections to City infrastructure
- Received \$1.6 million grant from DOE for Tiger Oil N 1st Street

GOALS**Public Safety**

- Complete environmental cleanup of Tiger Oil N 1st Street site
- Create a City Wide Safety Plan to be eligible for additional state transportation funding

Fiscal Sustainability

- Receive federal or state funding for Bravo Co Blvd and N 1st Street Revitalization – Phase 3

Investment in Infrastructure

- Create a process for issuing and approving ENG and Street Break permits

Function(s): 700.

AUTHORIZED PERSONNEL

Class Code	Position Title	2019	2020	2021	2022
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
1271	City Engineer ¹	—	1.00	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 ²	0.75	0.75	0.75	1.00
11101	Construction Supervisor	1.00	1.00	1.00	1.00
11103	Supervising Traffic Engineer ³	—	—	1.00	1.00
11104	Senior Engineer	1.00	1.00	1.00	1.00
11107	Chief Engineer ¹	1.00	—	—	—
Total Personnel ⁴		7.75	7.75	8.75	9.00

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019 Actual	2020 Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
700 Engineering	\$ 675,522	\$ 735,620	\$ 955,317	\$ 954,969	\$ 987,677	3.4 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019 Actual	2020 Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 445,734	\$ 393,765	\$ 625,573	\$ 617,315	\$ 646,211	4.7 %
200 Personnel Benefits	167,820	149,960	243,498	243,498	252,001	3.5 %
Sub-Total Salaries & Benefits	613,554	543,725	869,071	860,813	898,212	4.3 %
300 Operating Supplies	7,842	7,078	12,400	19,400	11,500	(40.7)%
400 Professional Services & Charges	46,147	176,836	73,846	74,756	73,965	(1.1)%
600 Capital Projects	—	—	—	—	4,000	n/a
Transfers	7,980	7,980	—	—	—	n/a
Total Expenditures	\$ 675,523	\$ 735,619	\$ 955,317	\$ 954,969	\$ 987,677	3.4 %

¹ The Chief Engineer position was replaced with a City Engineer position mid-year 2019 to better serve the Engineering Department.

² The Engineering Contracts Specialist was changed mid-year 2021 from .75 to 1.00 due to a new hire and added job duties that require a full FTE..

³ A Supervising Traffic Engineer was moved from Streets (141) to Engineering in 2021 to better serve traffic safety issues.

⁴ The equivalent of .51 FTE's are funded by Stormwater (441), .75 by Wastewater (473), and .70 by Water (474). Engineering funds .05 FTE in Public Works (560).

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
700 Engineering						
100 Salaries & Wages						
11 Salaries & Wages	\$ 405,462	\$ 387,173	\$ 613,873	\$ 533,754	\$ 633,211	18.6 %
12 Overtime	224	—	1,000	1,500	5,000	233.3 %
13 Special Pay	3	11	2,700	6,700	—	(100.0)%
14 Retirement/Termination Cashout	40,044	6,581	8,000	75,361	8,000	(89.4)%
Total	445,733	393,765	625,573	617,315	646,211	4.7 %
200 Benefits	167,820	149,960	243,498	243,498	252,001	3.5 %
300 Operating Supplies						
31 Office & Operating Supplies	2,391	3,676	6,000	6,000	6,000	— %
32 Fuel	4,117	3,061	4,200	4,200	3,500	(16.7)%
35 Small Tools & Equipment	1,334	341	2,200	9,200	2,000	(78.3)%
Total	7,842	7,078	12,400	19,400	11,500	(40.7)%

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
700 Engineering	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	21,659	155,225	34,445	35,945	34,779	(3.2)%
42 Communications	5,799	4,717	9,601	7,401	6,750	(8.8)%
43 Transportation & Training	—	—	1,000	1,000	1,000	— %
48 Repairs & Maintenance	1,654	2,103	3,268	3,268	4,000	22.4 %
49 Miscellaneous	17,035	14,791	25,532	27,142	27,436	1.1 %
Total	46,147	176,836	73,846	74,756	73,965	(1.1)%
600 Capital Outlay						
64 Machinery & Equipment	—	—	—	—	4,000	n/a
Vehicle Replacement	7,980	7,980	—	—	—	n/a
Total Expenditures	\$ 675,522	\$ 735,619	\$ 955,317	\$ 954,969	\$ 987,677	3.4 %

Dedicated Revenue

Revenues include primarily charges for services provided to capital projects, along with sale of plans & specifications and assessments.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
34 Charges for Goods & Services	\$ 481,053	\$ 480,654	\$ 500,000	\$ 500,000	\$ 500,000	— %

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 capital improvements made to City Hall, Public Works Complex, Parks & Rec facilities, Harman Center, Tahoma Cemetery, Henry Beauchamp Jr. and Washington Fruit Community Centers, and Yakima Police facilities. Utilizing REET 1 funds for capital improvements of City facilities addresses City Council's strategic priority for Investment in Infrastructure.

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.

ACCOMPLISHMENTS**Fiscal Sustainability**

- Added Parks & Rec facilities, Harman Center, Tahoma Cemetery, and Yakima Police facilities to the 5-Year Capital Plan.

Investment in Infrastructure

- Initiated the City Hall Elevator(s) Replacement project.
- Completed the paving of the Gardner Park parking lot.
- Public Works LED lighting upgrade.

GOALS**Fiscal Sustainability**

- Select/Implement an Asset Management software system.
- Include Fire facilities in the 5-Year Capital Plan.

Investment in Infrastructure

- City Hall Chiller Replacement project.
- Washington Fruit Community Center Roof Replacement project.
- Lions Pool Dehumidifier Replacement project.
- YPD Annex Fire Suppression Installation project.
- YPD Zais Center Chiller Replacement project.

Function(s): 714 & 831.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
714 REET 1	\$ 1,172,072	\$ 842,112	\$ 2,087,944	\$ 2,087,944	\$ 4,561,486	118.5 %
831 Railroad Grade Separation	84,448	84,448	84,448	84,448	84,448	— %
Total	1,256,520	926,560	2,172,392	2,172,392	4,645,934	113.9 %

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Revenues by Element						
31 Taxes	1,312,124	1,263,715	1,432,000	1,576,455	1,592,000	1.0 %
33 Intergovernmental	—	3,219	—	—	—	n/a
Transfers In	84,448	84,448	84,448	84,448	84,448	— %
Total	1,396,572	1,351,382	1,516,448	1,660,903	1,676,448	0.9 %
Fund Balance						
Beginning Balance	2,980,111	3,120,163	3,544,984	3,544,984	3,033,495	(14.4)%
Revenues less Expenditures	140,052	424,822	(655,944)	(511,489)	(2,969,486)	480.6 %
Ending Balance	\$ 3,120,163	\$ 3,544,985	\$ 2,889,040	\$ 3,033,495	\$ 64,009	(97.9)%

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ —	\$ 2,011	\$ 1,517	\$ 1,517	\$ 4,114	171.2 %
600 Capital Projects	307,937	220,370	1,466,446	1,466,446	3,940,500	168.7 %
700 Debt Service - Principal	54,296	55,891	57,534	57,534	59,225	2.9 %
800 Debt Service - Interest	30,152	28,557	26,914	26,914	25,223	(6.3)%
Transfers	864,135	619,731	619,981	619,981	616,872	(0.5)%
Total Expenditures	\$ 1,256,520	\$ 926,560	\$ 2,172,392	\$ 2,172,392	\$ 4,645,934	113.9 %

EXPLANATORY NARRATIVE

REET 1 - 714

Funding slated to be spent on the 2022 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](#) section for further information.

REET 1 TRANSFERS

	2022
Description	Projected Budget
Fire Station WV/92nd Debt Service	\$ 69,274
SunDome Expansion Debt Service	147,934
Street Resurfacing Project Debt Service	399,664
Total Scheduled Transfers	\$ 616,872

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
714 REET 1						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 2,011	\$ 1,517	\$ 1,517	\$ 4,114	171.2 %
600 Capital Outlay						
62 Buildings	41,046	26,493	33,117	33,117	—	(100.0)%
63 Impr Other Than Buildings	266,891	193,877	1,433,329	1,433,329	3,940,500	174.9 %
Total	307,937	220,370	1,466,446	1,466,446	3,940,500	168.7 %
Transfers Out	864,135	619,731	619,981	619,981	616,872	(0.5)%
Total Expenditures	<u>\$ 1,172,072</u>	<u>\$ 842,112</u>	<u>\$ 2,087,944</u>	<u>\$ 2,087,944</u>	<u>\$ 4,561,486</u>	118.5 %

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
831 Railroad Grade Separation						
700 Debt Services Principal	\$ 54,296	\$ 55,891	\$ 57,534	\$ 57,534	\$ 59,225	2.9 %
800 Debt Service Int/Other	30,152	28,557	26,914	26,914	25,223	(6.3)%
Total Expenditures	<u>\$ 84,448</u>	<u>\$ 84,448</u>	<u>\$ 84,448</u>	<u>\$ 84,448</u>	<u>\$ 84,448</u>	— %

Revenue

Revenues consist of Real Estate Excise tax and a transfer from Wastewater for the Railroad Grade Separation debt service.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 2,980,111	\$ 3,120,163	\$ 3,544,984	\$ 3,544,984	\$ 3,033,495	(14.4)%
31 Taxes	1,312,124	1,263,715	1,432,000	1,576,455	1,592,000	1.0 %
33 Intergovernmental	—	3,219	—	—	—	n/a
Transfers In	84,448	84,448	84,448	84,448	84,448	— %
Total	<u>\$ 4,376,683</u>	<u>\$ 4,471,545</u>	<u>\$ 5,061,432</u>	<u>\$ 5,205,887</u>	<u>\$ 4,709,943</u>	(9.5)%

REAL ESTATE EXCISE TAX 1 (REET 1)
Revenues and Expenditures
2011 - 2020

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Beginning balance	\$ 865,816	\$ 753,124	\$ 695,610	\$ 525,215	\$ 750,741	\$ 1,171,475
Revenues						
Local Real Estate Excise Tax	\$ 464,344	\$ 563,801	\$ 651,928	\$ 737,165	\$ 977,070	\$ 878,730
Interest from investments	3,000	10,000	2,000	2,000	2,000	2,000
Residual equity transfer (Water/Wastewater)	24,375	—	—	—	—	—
Operating transfer (Street)	16,875	—	—	—	—	—
Operating transfer (Irrigation)	33,750	—	—	—	—	—
Operating transfer PW Trust REET 2	—	—	5,984	—	84,448	84,448
CARES Grant	—	—	—	—	—	—
Total revenues	<u>\$ 542,344</u>	<u>\$ 573,801</u>	<u>\$ 659,912</u>	<u>\$ 739,165</u>	<u>\$1,063,518</u>	<u>\$ 965,178</u>
Expenditures						
Debt service (PWTF – 1818 Underpass: end date 2031)	\$ 167,145	\$ 167,123	\$ 167,509	\$ —	\$ —	\$ —
Debt service (1818 RR Grade Stormwater loan)	7,723	4,720	1,807	(20,039)	84,448	84,448
Debt service (P1455 – Fruitvale Canal Ph II: maturity - 2013)	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	75,360	72,610
Op transfer – DS Fund (2008 3rd/Mead Ave: maturity - 2019)	120,607	120,607	120,607	120,607	120,475	119,475
Op transfer – DS Fund (2014 Streets: maturity - 2028)	—	—	—	—	—	—
Project #1783 – City Hall Facility - parking improvement	27,622	48,661	44,896	133,336	54,701	41,736
Project #2285 2nd St Sidewalk - County	58,425	58,425	58,425	60,300	60,300	60,300
Project #2351 Franklin Park parking lot	—	5,666	217,628	—	—	—
Capital transfer to Parks Capital fund	50,000	110,000	—	—	100,000	100,000
Capital transfer to Fire Capital fund	50,000	—	—	—	—	100,000
Trolley	—	—	—	—	—	—
Parks	—	—	—	—	—	—
Pool Feasibility	—	—	—	—	—	—
Infrastructure	—	—	—	—	—	—
Henry Beauchamp Community Center (HBCC)	—	—	—	—	—	—
Washington Fruit Community Center (WFCC)	—	—	—	—	—	—
Transfer for Plaza Refunds	—	—	—	—	—	—
City Service Allocation	—	—	—	—	—	—
Total expenditures	<u>\$ 655,036</u>	<u>\$ 631,315</u>	<u>\$ 830,307</u>	<u>\$ 513,639</u>	<u>\$ 642,784</u>	<u>\$ 618,569</u>
Revenues over (under) expenditures	<u>\$ (112,692)</u>	<u>\$ (57,514)</u>	<u>\$ (170,395)</u>	<u>\$ 225,526</u>	<u>\$ 420,734</u>	<u>\$ 346,609</u>
Ending fund balance	<u><u>\$ 753,124</u></u>	<u><u>\$ 695,610</u></u>	<u><u>\$ 525,215</u></u>	<u><u>\$ 750,741</u></u>	<u><u>\$1,171,475</u></u>	<u><u>\$ 1,518,084</u></u>

	2017	2018	2019	2020	Total
Beginning balance	\$1,518,084	\$ 2,131,719	\$2,980,111	\$3,120,163	
Revenues					
Local Real Estate Excise Tax	\$1,040,152	\$ 1,232,787	\$1,312,124	\$1,263,715	\$ 9,121,816
Interest from investments	—	—	—	—	21,000
Residual equity transfer (Water/Wastewater)	—	—	—	—	24,375
Operating transfer (Street)	—	—	—	—	16,875
Operating transfer (Irrigation)	—	—	—	—	33,750
Operating transfer PW Trust REET 2	84,448	84,448	84,448	84,448	512,672
CARES Grant	—	—	—	3,219	3,219
Total revenues	\$1,124,600	\$ 1,317,235	\$1,396,572	\$1,351,382	\$ 9,733,707
Expenditures					
Debt service (PWTF – 1818 Underpass: end date 2031)	\$ —	\$ —	\$ —	\$ —	\$ 501,777
Debt service (1818 RR Grade Stormwater loan)	84,448	84,448	84,448	84,448	500,899
Debt service (P1455 – Fruitvale Canal Ph II: maturity - 2013)	—	—	—	—	61,579
Debt service (Upper Kiwanis Dev - maturity - 2016)	—	—	—	—	326,678
Op transfer – GF (SunDome Co. bond: maturity 2006 - 08)	146,689	148,413	150,000	147,796	832,898
Op transfer – DS Fund (2007 Fire St. bond: maturity - 2022)	74,735	72,035	74,535	71,935	728,950
Op transfer – DS Fund (2008 3rd/Mead Ave: maturity - 2019)	120,631	121,600	119,600	—	1,084,209
Op transfer – DS Fund (2014 Streets: maturity - 2028)	—	—	—	400,000	400,000
Project #1783 – City Hall Facility - parking improvement	24,162	42,347	41,046	26,493	485,000
Project #2285 2nd St Sidewalk - County	60,300	—	—	—	416,475
Project #2351 Franklin Park parking lot	—	—	—	—	223,294
Capital transfer to Parks Capital fund	—	—	—	—	360,000
Capital transfer to Fire Capital fund	—	—	—	—	150,000
Trolley	—	—	5,000	—	5,000
Parks	—	—	74,847	36,854	111,701
Pool Feasibility	—	—	100,657	14,420	115,077
Infrastructure	—	—	61,522	10,276	71,798
Henry Beauchamp Community Center (HBCC)	—	—	20,113	—	20,113
Washington Fruit Community Center (WFCC)	—	—	4,752	—	4,752
Transfer for Plaza Refunds	—	—	520,000	—	520,000
City Service Allocation	—	—	—	2,011	2,011
Total expenditures	\$ 510,965	\$ 468,843	\$1,256,520	\$ 794,233	\$ 6,922,211
Revenues over (under) expenditures	\$ 613,635	\$ 848,392	\$ 140,052	\$ 557,149	\$ 2,811,496
Ending fund balance	\$2,131,719	\$ 2,980,111	\$3,120,163	\$3,677,312	

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) funding the City receives.

City Council enacted this tax as described in the Revised Code of Washington (RCW) to be used for capital improvement projects. The funding is primarily utilized in street and traffic infrastructure; addressing City Council's strategic priorities for both Public Safety and Investment in Infrastructure.

ACCOMPLISHMENTS**Public Safety**

- Upgraded 8-inch incandescent signal heads to 12-inch LED at: 1st St./Sgt. Pendleton Way, 2nd St./MLK Blvd., 3rd St./Sgt. Pendleton Way, 3rd St./Lincoln Ave. and 40th Ave./Lincoln Ave.
- Installed two new traffic signals at: 64th Ave./Ahtanum and at 64th Ave./Occidental.
- Installed a new street light at 4th St./I St.
- Installed a new traffic controller (battery backup) at 40th/Nob Hill.

Investment in Infrastructure

- Completion of Spring Creek Rd. Wetland Mitigation project.
- Chip sealed approximately fifteen (15) lane-miles; 3rd Ave. to 16th Ave. south of Mead Ave. to Washington Ave. and north of Englewood between 40th Ave. and 66th Ave.
- Grind & Overlay of Mead Ave. between Fair Ave. and 18th St., the intersection at 3rd Ave. and Nob Hill and the intersection of 56th Ave. and Tieton.

GOALS**Public Safety**

- Upgrade ten intersections to 12-inch LED indications per year.
- Install ten street lights in needed areas per year.

Investment in Infrastructure

- Chip seal fifteen (15) lane-miles per year.
- Grind & Overlay one lane-mile of roadways.

Function(s): 716 & 867.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
716 REET 2	\$ 601,965	\$ 687,940	\$ 2,104,035	\$ 2,104,035	\$ 2,054,540	(2.4)%
867 Railroad Grade Separation DS	173,355	172,530	171,704	171,704	170,879	(0.5)%
Total	775,320	860,470	2,275,739	2,275,739	2,225,419	(2.2)%

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Revenues by Element						
31 Taxes	1,312,124	1,263,715	1,432,000	1,576,454	1,592,000	1.0 %
36 Miscellaneous Revenues	4,548	—	—	—	—	n/a
Total	1,316,672	1,263,715	1,432,000	1,576,454	1,592,000	1.0 %
Fund Balance						
Beginning Balance	1,060,389	1,601,740	2,004,985	2,004,985	1,305,700	(34.9)%
Revenues less Expenditures	541,352	403,245	(843,739)	(699,285)	(633,419)	(9.4)%
Ending Balance	\$ 1,601,741	\$ 2,004,985	\$ 1,161,246	\$ 1,305,700	\$ 672,281	(48.5)%

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
300 Operating Supplies	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 353,500	1.0 %
400 Professional Services & Charges	—	5,275	6,270	6,270	5,487	(12.5)%
600 Capital Projects	—	—	1,415,000	1,415,000	1,365,000	(3.5)%
700 Debt Service - Principal	165,100	165,100	165,100	165,100	165,100	— %
800 Debt Service - Interest	8,255	7,430	6,604	6,604	5,779	(12.5)%
Transfers	251,965	332,665	332,765	332,765	330,553	(0.7)%
Total Expenditures	\$ 775,320	\$ 860,470	\$ 2,275,739	\$ 2,275,739	\$ 2,225,419	(2.2)%

EXPLANATORY NARRATIVE

REET 2 - 716

Interfund distributions are transferred to Fund 281 to be used to make debt payments as shown below.

2022 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
Total	\$ 1,365,000

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](#) section for further information.

REET 2 TRANSFERS

Description	Amount
2006 Downtown Revitalization Bond	\$ 130,553
Street Resurfacing	200,000
Total Scheduled Transfers	<u>\$ 330,553</u>

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
716 REET 2						
300 Operating Supplies						
31 Office & Operating Supplies	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 353,500	1.0 %
400 Professional Services & Charges						
41 Professional Services	—	5,275	6,270	6,270	5,487	(12.5)%
600 Capital Outlay						
63 Impr Other Than Buildings	—	—	1,415,000	1,415,000	1,365,000	(3.5)%
Transfers Out	251,965	332,665	332,765	332,765	330,553	(0.7)%
Total Expenditures	<u>\$ 601,965</u>	<u>\$ 687,940</u>	<u>\$ 2,104,035</u>	<u>\$ 2,104,035</u>	<u>\$ 2,054,540</u>	<u>(2.4)%</u>

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
867 RR Grade Separation DS						
700 Debt Services Principal	\$ 165,100	\$ 165,100	\$ 165,100	\$ 165,100	\$ 165,100	— %
800 Debt Service Int/Other	8,255	7,430	6,604	6,604	5,779	(12.5)%
Total Expenditures	<u>\$ 173,355</u>	<u>\$ 172,530</u>	<u>\$ 171,704</u>	<u>\$ 171,704</u>	<u>\$ 170,879</u>	<u>(0.5)%</u>

Revenue

Revenue is placed into this fund from second 1/4% Real Estate Excise Tax and interest.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 1,060,389	\$ 1,601,740	\$ 2,004,985	\$ 2,004,985	\$ 1,305,700	(34.9)%
31 Taxes	1,312,124	1,263,715	1,432,000	1,576,454	1,592,000	1.0 %
36 Miscellaneous Revenues	4,548	—	—	—	—	n/a
Total	<u>\$ 2,377,061</u>	<u>\$ 2,865,455</u>	<u>\$ 3,436,985</u>	<u>\$ 3,581,439</u>	<u>\$ 2,897,700</u>	<u>(19.1)%</u>

YAKIMA REVENUE DEVELOPMENT AREA - 323

Director of Public Works
City Engineer

Scott Schafer
Bill Preston

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 removed 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 completed in 2022 which will allow for street construction. In 2021, the City is 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.

ACCOMPLISHMENTS**Investment in Infrastructure**

- Completed removing the MSW and wood waste with the Bravo Co Blvd Right of Way.
- Received and additional \$3.4 million Remedial Action Grant from DOE.
- Received \$1.5 million SIED grant from Yakima County.

GOALS**Investment in Infrastructure**

- Complete the E-W Corridor NEPA in 2022.
- Construct Bravo Co Blvd Phase 1 in 2022 or 2023.
- Receive another \$1 million in LIFT funding in 2022.
- Begin design of sewer extension near I-82 Right of Way in 2022 or 2023.
- Receive additional federal or state funding for Bravo Co Blvd Phase 1.

Function(s): 701 & 801.

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
701 Contracted Services	\$ 1,663,459	\$ 2,743,384	\$ 12,287,788	\$ 11,950,697	\$ 6,720,590	(43.8)%
801 Yakima County SIED (LIFT)	—	—	33,000	3,659	3,659	— %
Total	1,663,459	2,743,384	12,320,788	11,954,356	6,724,249	(43.8)%

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenues by Element						
31 Taxes	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	— %
33 Intergovernmental	—	913,016	7,406,074	8,906,074	3,400,000	(61.8)%
39 Other Financing Sources	—	—	1,500,000	—	5,000,000	n/a
Transfers In	—	—	—	1,401,000	—	(100.0)%
Total	1,000,000	1,913,016	9,906,074	11,307,074	9,400,000	(16.9)%
Fund Balance						
Beginning Balance	2,230,389	1,566,930	736,562	736,562	89,280	(87.9)%
Revenues less Expenditures	(663,459)	(830,368)	(2,414,714)	(647,282)	2,675,751	(513.4)%
Ending Balance	\$ 1,566,930	\$ 736,562	\$ (1,678,152)	\$ 89,280	\$ 2,765,031	n/a

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 147	\$ 21,059	\$ 5,697	\$ 5,697	\$ 17,590	208.8 %
600 Capital Projects	1,658,764	2,722,325	11,910,100	11,945,000	5,302,000	(55.6)%
800 Debt Service - Interest/Other	4,548	—	33,000	3,659	3,659	— %
Transfers	—	—	371,990	—	1,401,000	n/a
Total Expenditures	\$ 1,663,459	\$ 2,743,384	\$ 12,320,787	\$ 11,954,356	\$ 6,724,249	(43.8)%

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 2020 budget includes the estimated cost of professional services for infrastructure improvements and the agreed order.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
701 Contracted Services						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 21,021	\$ 5,547	\$ 5,547	\$ 17,440	214.4 %
44 Taxes & Assessments	147	38	150	150	150	— %
Total	147	21,059	5,697	5,697	17,590	208.8 %
600 Capital Outlay						
65 Construction Projects	1,658,764	2,722,325	11,910,100	11,945,000	5,302,000	(55.6)%

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
701 Contracted Services						
800 Debt Service Int/Other	4,548	—	—	—	—	n/a
Transfers Out	—	—	371,990	—	1,401,000	n/a
Total Expenditures	<u>\$ 1,663,459</u>	<u>\$ 2,743,384</u>	<u>\$ 12,287,787</u>	<u>\$ 11,950,697</u>	<u>\$ 6,720,590</u>	(43.8)%

Yakima County SIED - 801

Yakima County issued an SIED grant/loan in the beginning of 2021.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
801 Yakima County SIED						
800 Debt Service Int/Other	\$ —	\$ —	\$ 33,000	\$ 3,659	\$ 3,659	— %

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 since not all costs were reimbursed in this year). A \$1.5 million SIED grant from the Yakima County to move forward with the Cascade Mill Redevelopment project was issued in 2021, along with an interfund loan of up to \$1.4 million, to cover expenses due to the timing of Department of Ecology reimbursements. A \$5.0 million bond is planned in 2022 for further improvements.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 2,230,389	\$ 1,566,930	\$ 736,562	\$ 736,562	\$ 89,280	(87.9)%
31 Taxes	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	— %
33 Intergovernmental	—	913,016	7,406,074	8,906,074	3,400,000	(61.8)%
39 Other Financing Sources	—	—	1,500,000	—	5,000,000	n/a
Transfers In	—	—	—	1,401,000	—	(100.0)%
Total	<u>\$ 3,230,389</u>	<u>\$ 3,479,946</u>	<u>\$ 10,642,636</u>	<u>\$ 12,043,636</u>	<u>\$ 9,489,280</u>	(21.2)%

EQUIPMENT RENTAL - 551/552

**Director of Public Works
Fleet and Facilities Manager**

**Scott Schafer
Kerry Jones**

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 2021 budget year, the shop productivity rate was at 81% 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 2022 shop rate is \$120.00 for Technicians and \$80.00 for Lube Techs. In comparison to private sector shop labor rates, industrial truck repair shops charge from \$135 to \$155 per hour. Heavy duty equipment repair shops charge \$134 to \$155 per hour. Passenger car repair shops charge from \$100 to \$125 per hour. The Equipment Rental Division has provided a low hourly shop rate for the last several years. In addition to providing a cost competitive hourly rate, the Equipment Rental division provides superior services to the City divisions in terms of timeliness, completeness and safety inspections and repairs.
- **Quality of Work Performed** - This service measure is indicated by the vehicles returned to the shop because the problem identified was not resolved. While not tracked numerically, unresolved problems and returns are rarely experienced.
- **Customer Satisfaction** - In an attempt to measure the effectiveness of the Equipment Rental Division, the first Customer Satisfaction Survey was conducted as a baseline for improvement in 2002. Two subsequent surveys have been conducted and, indeed, customer satisfaction has improved and has been held at a high level.
- **Appropriate Outsourcing** - Over the years the Equipment Rental Division has evaluated the cost effectiveness of the functions performed in-house. It has been determined that the private sector can be more effective 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 \$100,000 and \$150,000 each year. These costs are a part of the 2022 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 Equipment "Replaced But Retained"

Due to the overall demand for funding, especially for capital, many vehicles are retained in the fleet after being replaced. The method used for retaining a vehicle would be that division A has a 10 year old vehicle they are replacing but division B has a 30 year old vehicle, If division A's vehicle will serve the purpose needed for division B we will sell division B's vehicle and they will purchase internally division A's vehicle. This gives divisions with less revenue the ability to keep their equipment more current with fewer miles.

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.

ACCOMPLISHMENTS & GOALS

Public Safety

- Provide high quality and accurate service to divisions of the City
- Keep equipment in good working order at best possible price.

Fiscal Sustainability

- Increasing shop rate by \$5 an hour to keep up with rising cost and expenses
- Parts markup
- Fuel markup

Strengthening Partnerships

- Work with IT to develop a report for statuses on equipment.

Investment in Infrastructure

- Continue to invest in the shop so it will last us for years to come and be ready for the future.
- Asset Management software needed.

Function(s): 551, 552, 553, 554 & 559

AUTHORIZED PERSONNEL

		2019	2020	2021	2022
Class		Adopted	Adopted	Adopted	Proposed
Code	Position Title	Budget	Budget	Budget	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	4.00	4.00
8212	Senior Mechanic ¹	—	—	3.00	3.00
8213	Automotive Storekeeper	2.00	2.00	2.00	2.00
12102	Lead Mechanic	1.00	1.00	1.00	1.00
12103	Equipment Supervisor	1.00	1.00	1.00	1.00
Total Personnel ²		14.00	14.00	14.00	14.00

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 .15 FTE is funded by Public Works Administration (560).

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Function						
551 Administration	\$ 287,298	\$ 537,929	\$ 665,249	\$ 624,772	\$ 675,837	8.2 %
552 Equipment Rental Reserves	2,737,695	2,152,246	3,001,655	2,712,266	2,119,000	(21.9)%
553 Fleet Maintenance - Shop	823,246	774,272	864,646	837,312	881,959	5.3 %
554 Fleet Maintenance - Stores	1,387,069	194,961	229,798	229,054	238,343	4.1 %
559 Replacement Reserves	182,389	221,237	282,068	283,068	300,001	6.0 %
Total	5,417,697	3,880,645	5,043,416	4,686,472	4,215,140	(10.1)%
Revenues by Element						
33 Intergovernmental	—	33,377	—	—	—	n/a
34 Charges for Goods & Services	2,667,825	1,758,476	1,691,500	1,866,263	1,922,338	3.0 %
36 Miscellaneous Revenues	1,717,952	1,964,529	1,762,130	1,781,933	1,973,957	10.8 %
37 Property & Trust Gains	8,006	(65,804)	—	—	—	n/a
39 Other Financing Sources	(19,989)	46,761	2,500	156,331	—	(100.0)%
Transfers In	—	—	—	—	1,800,000	n/a
Total	4,373,794	3,737,339	3,456,130	3,804,527	5,696,295	49.7 %
Fund Balance						
Beginning Balance	3,866,627	2,822,724	2,679,419	2,679,419	1,797,473	(32.9)%
Revenues less Expenditures	(1,043,903)	(143,306)	(1,587,286)	(881,945)	1,481,155	(267.9)%
Ending Balance	<u>\$ 2,822,724</u>	<u>\$ 2,679,418</u>	<u>\$ 1,092,133</u>	<u>\$ 1,797,474</u>	<u>\$ 3,278,628</u>	82.4 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 794,584	\$ 801,340	\$ 935,639	\$ 892,435	\$ 955,480	7.1 %
200 Personnel Benefits	367,418	352,918	404,242	403,342	415,685	3.1 %
Sub-Total Salaries & Benefits	1,162,002	1,154,258	1,339,881	1,295,777	1,371,165	5.8 %
300 Operating Supplies	1,254,303	87,798	155,000	65,227	52,000	(20.3)%
400 Professional Services & Charges	234,762	483,955	596,881	573,530	622,974	8.6 %
600 Capital Projects	2,754,764	2,142,767	2,951,655	2,751,939	2,169,000	(21.2)%
Transfers	11,866	11,866	—	—	—	n/a
Total Expenditures	<u>\$ 5,417,697</u>	<u>\$ 3,880,644</u>	<u>\$ 5,043,417</u>	<u>\$ 4,686,473</u>	<u>\$ 4,215,139</u>	(10.1)%

EXPLANATORY NARRATIVE

Administration - 551

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
551 Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 38,022	\$ 30,928	\$ 36,017	\$ 36,017	\$ 39,666	10.1 %
14 Retirement/Termination Cashout	1,102	856	20,250	—	1,000	n/a
Total	39,124	31,784	56,267	36,017	40,666	12.9 %
200 Benefits	11,630	10,127	11,195	11,195	11,291	0.9 %
300 Operating Supplies						
31 Office & Operating Supplies	1,072	570	1,000	1,357	1,000	(26.3)%
32 Fuel	3,849	3,110	4,000	4,000	4,000	— %
Total	4,921	3,680	5,000	5,357	5,000	(6.7)%
400 Professional Services & Charges						
41 Professional Services	66	255,189	318,507	318,571	347,473	9.1 %
42 Communications	6,229	5,509	5,698	5,498	5,698	3.6 %
43 Transportation & Training	3,068	1,790	5,000	2,000	5,000	150.0 %
45 Rentals & Leases	147,909	147,909	162,569	162,569	167,446	3.0 %
47 Public Utility Services	1,601	1,590	1,500	1,500	1,600	6.7 %
48 Repairs & Maintenance	12,019	16,643	24,463	10,938	15,200	39.0 %
49 Miscellaneous	48,864	51,842	75,050	71,127	76,463	7.5 %
Total	219,756	480,472	592,787	572,203	618,880	8.2 %
Vehicle Replacement	11,866	11,866	—	—	—	n/a
Total Expenditures	\$ 287,297	\$ 537,929	\$ 665,249	\$ 624,772	\$ 675,837	8.2 %

Equipment Rental Reserves - 552

This replacement budget allocation is used to purchase vehicles and/or pieces of equipment. Planned projects for the upcoming year include:

EQUIPMENT RENTAL REPLACEMENTS/ADDITIONS

Division	Description	Replacing	2022 Budget
Parks & Recreation	Ford F-550 Dump Truck	ER3127	\$ 60,000
	Toro RM 3555 Reel Mower	ER5228	60,000
	Chevy Truck ER2353	ER2126	5,000
Streets & Traffic	Ford F-650 Bucket Truck	ER3176	200,000
	16 Foot Dump Trailer	Addition	20,000
	ER3176 Concrete Truck Box	ER3086	50,000
	Ford F-250 with Plow	ER2345	60,000
	Kenworth T370/Etnyre	ER3138	225,000
Water & Irrigation	Ford F-150 4x	ER2351	40,000
	Ford F-350 Service Body	ER2353	55,000
	Ford F-150 4x4	ER2329	40,000

EQUIPMENT RENTAL REPLACEMENTS/ADDITIONS

Division	Description	Replacing	2022
			Budget
Refuse	Mack/Amrep Garbage Truck	ER3303	382,000
	Mack/Amrep Garbage Truck	ER3304	382,000
	Route Assistant	Addition	300,000
	Ford F-250 with Lift Gate	ER3205	65,000
Wastewater	Ford Explorer AWD	ER2306	35,000
	Trailer Generator	ER4139	65,000
	Ford F-250 Service Box/Lift Gate	Addition	75,000
Total			<u>\$ 2,119,000</u>

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](#) section for further information.

	2019	2020	2021	2021	2022	% Chng
			Amended	Estimated	Projected	YE Est to Proj
552 Equipment Rental Reserves	Actual	Actual	Budget	Year-End	Budget	
300 Operating Supplies						
35 Small Tools & Equipment	\$ —	\$ 8,438	\$ 100,000	\$ —	\$ —	n/a
400 Professional Services & Charges						
49 Miscellaneous	3,334	1,041	—	327	—	(100.0)%
600 Capital Outlay						
64 Machinery & Equipment	2,734,361	2,142,767	2,901,655	2,711,939	2,119,000	(21.9)%
Total Expenditures	<u>\$ 2,737,695</u>	<u>\$ 2,152,246</u>	<u>\$ 3,001,655</u>	<u>\$ 2,712,266</u>	<u>\$ 2,119,000</u>	(21.9)%

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.

	2019	2020	2021	2021	2022	% Chng
			Amended	Estimated	Projected	YE Est to Proj
553 Fleet Maintenance - Shop	Actual	Actual	Budget	Year-End	Budget	
100 Salaries & Wages						
11 Salaries & Wages	\$ 508,098	\$ 480,089	\$ 534,400	\$ 516,166	\$ 559,946	8.5 %
12 Overtime	1,340	1,275	12,000	8,000	8,000	— %
13 Special Pay	9,009	8,994	10,000	8,000	10,000	25.0 %
14 Retirement/Termination Cashout	4,252	621	3,000	3,000	3,000	— %
Total	522,699	490,979	559,400	535,166	580,946	8.6 %
200 Benefits	253,440	239,621	257,646	257,146	255,412	(0.7)%

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
553 Fleet Maintenance - Shop						
300 Operating Supplies						
31 Office & Operating Supplies	29,430	26,488	33,000	35,000	31,000	(11.4)%
35 Small Tools & Equipment	16,869	17,182	14,000	10,000	14,000	40.0 %
Total	46,299	43,670	47,000	45,000	45,000	— %
400 Professional Services & Charges						
49 Miscellaneous	808	—	600	—	600	n/a
Total Expenditures	<u>\$ 823,246</u>	<u>\$ 774,270</u>	<u>\$ 864,646</u>	<u>\$ 837,312</u>	<u>\$ 881,958</u>	5.3 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
554 Fleet Maintenance - Stores						
100 Salaries & Wages						
11 Salaries & Wages	\$ 107,256	\$ 105,222	\$ 113,787	\$ 113,787	\$ 115,185	1.2 %
12 Overtime	950	1,298	3,500	1,500	2,000	33.3 %
13 Special Pay	23	4	780	—	780	n/a
14 Retirement/Termination Cashout	1,308	1,205	—	3,060	—	(100.0)%
Total	109,537	107,729	118,067	118,347	117,965	(0.3)%
200 Benefits	53,873	52,781	55,237	54,837	64,884	18.3 %
300 Operating Supplies						
31 Office & Operating Supplies	—	166	2,000	1,000	1,000	— %
34 Items Purchased for Resale	1,188,025	22,342	—	11,770	—	(100.0)%
35 Small Tools & Equipment	15,057	9,501	1,000	2,100	1,000	(52.4)%
Total	1,203,082	32,009	3,000	14,870	2,000	(86.6)%
400 Professional Services & Charges						
42 Communications	174	62	1,000	1,000	1,000	— %
47 Public Utility Services	—	—	1,000	—	1,000	n/a
48 Repairs & Maintenance	—	2,381	1,133	—	1,133	n/a
49 Miscellaneous	—	—	361	—	361	n/a
Total	174	2,443	3,494	1,000	3,494	249.4 %
600 Capital Outlay						
64 Machinery & Equipment	20,403	—	50,000	40,000	50,000	25.0 %
Total Expenditures	<u>\$ 1,387,069</u>	<u>\$ 194,962</u>	<u>\$ 229,798</u>	<u>\$ 229,054</u>	<u>\$ 238,343</u>	4.1 %

Replacement Reserve - 559

This function supports activities related to the specification, acquisition and disposal of the fleet's vehicles and equipment.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
559 Replacement Reserves						
100 Salaries & Wages						
11 Salaries & Wages	\$ 119,885	\$ 124,246	\$ 199,404	\$ 199,404	\$ 212,403	6.5 %
12 Overtime	398	291	700	400	400	— %
13 Special Pay	693	1,320	300	1,600	1,600	— %
14 Retirement/Termination Cashout	2,249	44,990	1,500	1,500	1,500	— %
Total	123,225	170,847	201,904	202,904	215,903	6.4 %
200 Benefits	48,474	50,389	80,164	80,164	84,098	4.9 %
400 Professional Services & Charges						
49 Miscellaneous	10,689	—	—	—	—	n/a
Total Expenditures	\$ 182,388	\$ 221,236	\$ 282,068	\$ 283,068	\$ 300,001	6.0 %

Revenue

Revenues are derived from M & O and interdepartmental charges related to equipment expenditures, fuel sales, and miscellaneous revenues. Also included are revenues received as a result of warranty repairs performed by the City and reimbursed by vehicle manufacturers and insurance settlements, along with interest income on operating reserves and M & O revenues.

The following chart lists the individual departments projected year-end replacement fund balances within the Equipment Rental fund.

REPLACEMENT FUND BALANCES

		2022
		Projected
Fund	Division	YE Balance
1-162	Human Resources	\$ 669
1-216	Environmental Planning	10,935
1-224	City Hall Maintenance	20,000
1-229	Code Administration	15,978
1-653	Utilities/Parking	11,600
1-700	Engineering	52,726
3-223	Animal Control	19,683
125	Community Relations	64,775
131	Parks & Recreation	(54,670)
141	Streets	152,926
144	Cemetery	(223)
332	Fire	800,000
333	Police	1,000,000
441	Stormwater	847,729
471	Refuse	742,858
473	Wastewater	914,899
474	Water	539,670
475	Irrigation	270,042
551	Equipment Rental	142,220
560	Public Works Administration	81,825
581	Utilities/Meter Reading	11,298
Total		\$ 5,644,940

Revenue	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 3,866,627	\$ 2,822,724	\$ 2,679,419	\$ 2,679,419	\$ 1,797,473	(32.9)%
33 Intergovernmental	—	33,377	—	—	—	n/a
34 Charges for Goods & Services	2,667,825	1,758,476	1,691,500	1,866,263	1,922,338	3.0 %
36 Miscellaneous Revenues	1,717,952	1,964,529	1,762,130	1,781,933	1,973,957	10.8 %
37 Property & Trust Gains	8,006	(65,804)	—	—	—	n/a
39 Other Financing Sources	(19,989)	46,761	2,500	156,331	—	(100.0)%
Transfers In	—	—	—	—	1,800,000	n/a
Total	<u>\$ 8,240,421</u>	<u>\$ 6,560,063</u>	<u>\$ 6,135,549</u>	<u>\$ 6,483,946</u>	<u>\$ 7,493,768</u>	15.6 %

ENVIRONMENTAL - 555

**Director of Public Works
Fleet and Facilities Manager
City Engineer**

**Scott Schafer
Kerry Jones
Bill Preston**

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.

ACCOMPLISHMENTS & GOALS

Public Safety

- Continue monthly inspection and yearly testing making sure no storage vessel is leaking.
- Update equipment as necessary for operation.
- Continue monthly inspection of Tiger Oil W Nob Hill Site
- Began remedial action of Tiger Oil N 1st Street location

Fiscal Sustainability

- Continue to build revenue in 555 account for future projects and tank replacement.
- Work with Engineering to keep funds available.
- Received \$1.6 million in grant funding from DOE for Tiger Oil N 1st Street

Strengthening Partnerships

- Continue working with Engineering through this fund for any and all environmental impacts to Yakima.
- Work with each division to ensure efficient fuel disbursing.
- Continue partnering with DOE on Tiger Oil site cleanup efforts
- Partner with DOE for new cleanup site at Frank Wear Dry Cleaning

Investment in Infrastructure

- Invest in new equipment for our fuel stations to keep them up to date, working properly and leak free.
- Finish our software upgrade with Mascott Equipment.

Function(s): 561 & 563.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
561 Administration	\$ 262,907	\$ 195,078	\$ 944,819	\$ 909,767	\$ 494,794	(45.6)%
563 Capital Administration	3,538	1,497	—	6,700	3,500	(47.8)%
Total	266,445	196,575	944,819	916,467	498,294	(45.6)%
Revenues by Element						
33 Intergovernmental	221,387	84,510	439,343	652,409	332,250	(49.1)%
34 Charges for Goods & Services	40,005	38,298	45,000	45,000	90,000	100.0 %
36 Miscellaneous Revenues	104,520	—	—	—	—	n/a
Total	365,912	122,808	484,343	697,409	422,250	(39.5)%
Fund Balance						
Beginning Balance	555,685	655,151	581,383	581,383	362,325	(37.7)%
Revenues less Expenditures	99,467	(73,767)	(460,476)	(219,058)	(76,044)	(65.3)%
Ending Balance	<u>\$ 655,152</u>	<u>\$ 581,384</u>	<u>\$ 120,907</u>	<u>\$ 362,325</u>	<u>\$ 286,281</u>	(21.0)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ 1,072	\$ 5,886	\$ 500	\$ 3,000	\$ 1,000	(66.7)%
400 Professional Services & Charges	265,373	190,690	742,776	711,923	497,294	(30.1)%
600 Capital Projects	—	—	201,544	201,544	—	(100.0)%
Total Expenditures	<u>\$ 266,445</u>	<u>\$ 196,576</u>	<u>\$ 944,820</u>	<u>\$ 916,467</u>	<u>\$ 498,294</u>	(45.6)%

EXPLANATORY NARRATIVES

Administration - 561

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

Account 41 Professional Services - The professional services line item will be used to pay fuel tank licensing fees and to fund other monitoring and potential mediation efforts as required.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
561 Administration						
300 Operating Supplies						
31 Office & Operating Supplies	\$ 1,072	\$ 5,886	\$ 500	\$ 1,300	\$ 1,000	(23.1)%
35 Small Tools & Equipment	—	—	—	1,700	—	(100.0)%
Total	1,072	5,886	500	3,000	1,000	(66.7)%

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
561 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	—	1,257	7,557	2,557	2,794	9.3 %
43 Transportation & Training	—	—	950	—	—	n/a
48 Repairs & Maintenance	261,681	187,010	632,768	702,166	390,000	(44.5)%
49 Miscellaneous	154	925	101,500	500	101,000	n/a
Total	261,835	189,192	742,775	705,223	493,794	(30.0)%
600 Capital Outlay						
64 Machinery & Equipment	—	—	201,544	201,544	—	(100.0)%
Total Expenditures	\$ 262,907	\$ 195,078	\$ 944,819	\$ 909,767	\$ 494,794	(45.6)%

Capital Administration - 563

This function accounts for capital related expenses.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
563 Capital Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 3,538	\$ 1,497	\$ —	\$ 6,700	\$ 3,500	(47.8)%

Revenue

Revenues consist of a surcharge on fuel sales and projected Tiger Oil Trust proceeds.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 555,685	\$ 655,151	\$ 581,383	\$ 581,383	\$ 362,325	(37.7)%
33 Intergovernmental	221,387	84,510	439,343	652,409	332,250	(49.1)%
34 Charges for Goods & Services	40,005	38,298	45,000	45,000	90,000	100.0 %
36 Miscellaneous Revenues	104,520	—	—	—	—	n/a
Total	\$ 921,597	\$ 777,959	\$ 1,065,726	\$ 1,278,792	\$ 784,575	(38.6)%

CITY HALL FACILITY - 224**GENERAL FUND**

**Director of Public Works
Fleet & Facilities Manager**

**Scott Schafer
Kerry Jones**

DEFINITION

The function of this service unit is to provide essential building rehabilitation, maintenance, and custodial services for City Hall, City of Yakima University (CYU), Washington Fruit Community Center (WFCC), Henry Beauchamp Jr. Community Center (HBCC), Yakima Public Affairs Channel (Y-PAC), the MiCare Clinic.

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.

ACCOMPLISHMENTS

Investment in Infrastructure (The majority of these projects are funded from REET 1 in 2022)

- 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 (WFCC)
 - 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 (HBCC)
 - Facility assessment completed by KDA Architecture project #201932 2-19-20. Due to COVID restrictions the public survey was postponed, implementation will take place in 2022.
 - Restripe parking lots
 - Replacement of 4 RT HVAC units and 1 kitchen fan with makeup heat project along with air purifiers on all units, main project starts October 2021.
 - Update the HVAC Control System.
 - Replace door hardware and re-key the entire building to the BEST lock system.

GOALS

Public Safety

- Provide a clean safe environment in and around our facilities for the public and staff.

Fiscal Sustainability

- Continue to provide as many services in house as possible to best use our limited resources.
- Continue LED lighting and HVAC updates furthering our energy conservation which saves limited resources.

Strengthening Partnerships

- Continue working closely with IT to update and expand our security and monitoring abilities throughout the facility's.

Investment in Infrastructure

- Develop long term goals for the productive development and usage of all City owned property's and more directly this next year City Hall and if purchased the 101 North 2nd Street building.

2022 PLANNED PROJECTS

The 2022 project details have been moved into the REET 1 capital budget. Funding slated to be spent on the 5 year plan projects is fluid - if an emergency repair occurs, priorities change or funds are not available projects may be moved to other years in order to stay within budget. See the [Capital Budget](#) section for further information.

Function(s): 224.

AUTHORIZED PERSONNEL

		2019	2020	2021	2022
		Adopted	Adopted	Adopted	Proposed
Class		Budget	Budget	Budget	Budget
Code	Position Title				
8511	Custodian ¹	—	—	—	1.00
8541	Building Maintenance Specialist	1.00	1.00	1.00	1.00
13601	Building Superintendent ²	1.00	—	—	—
13605	Building Operations Supervisor ²	—	1.00	1.00	1.00
Total Personnel		2.00	2.00	2.00	3.00

¹ The Custodian was added mid-year 2021 due to COVID cleaning needs.

² The Building Superintendent was replaced with a Building Operations Supervisor mid-year 2020.

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Expenditures by Function	Actual	Actual	Budget	Year-End	Budget	to Proj
224 City Hall Facility	\$ 562,556	\$ 359,230	\$ 437,460	\$ 345,627	\$ 483,711	40.0 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages	\$ 155,813	\$ 155,066	\$ 173,301	\$ 98,467	\$ 204,112	107.3 %
200 Personnel Benefits	54,013	54,531	55,898	55,898	75,063	34.3 %
Sub-Total Salaries & Benefits	209,826	209,597	229,199	154,365	279,175	80.9 %
300 Operating Supplies	20,117	26,739	27,500	22,500	27,500	22.2 %
400 Professional Services & Charges	329,613	119,894	180,761	168,761	177,037	4.9 %
Transfers	3,000	3,000	—	—	—	n/a
Total Expenditures	\$ 562,556	\$ 359,230	\$ 437,460	\$ 345,626	\$ 483,712	40.0 %

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, WFCC, HBCC, Y-PAC, the MiCare Clinic and 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 2020 utility charges, as well as the 2021 and 2022 budgets. The utility charges can change from year to year as a result of weather and rate changes.

UTILITY CHARGES

		2021	2022
	2020	Amended	Projected
Utility Accounts	Actual	Budget	Budget
Pacific Power	\$ 65,075	\$ 66,075	\$ 76,075
Natural Gas	18,115	18,500	18,500
Refuse	1,471	1,500	1,500
Water, Wastewater, Irrigation & Stormwater	4,905	3,672	4,900
Total Utility Charges	\$ 89,566	\$ 89,747	\$ 100,975

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
224 City Hall Facility	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 146,971	\$ 151,756	\$ 160,301	\$ 89,467	\$ 195,112	118.1 %
12 Overtime	5,022	2,314	8,500	4,500	4,500	— %
13 Special Pay	526	996	3,000	3,000	3,000	— %
14 Retirement/Termination Cashout	3,295	—	1,500	1,500	1,500	— %
Total	155,814	155,066	173,301	98,467	204,112	107.3 %
200 Benefits	54,013	54,531	55,898	55,898	75,063	34.3 %
300 Operating Supplies						
31 Office & Operating Supplies	15,845	24,159	23,500	18,500	23,500	27.0 %
32 Fuel	1,668	1,134	2,000	2,000	2,000	— %
35 Small Tools & Equipment	2,604	1,447	2,000	2,000	2,000	— %
Total	20,117	26,740	27,500	22,500	27,500	22.2 %
400 Professional Services & Charges						
41 Professional Services	164,038	(16,258)	25,184	25,184	21,460	(14.8)%
42 Communications	1,053	830	1,800	1,800	1,800	— %
47 Public Utility Services	93,546	91,991	102,975	92,975	102,975	10.8 %
48 Repairs & Maintenance	70,508	43,238	44,902	42,902	44,902	4.7 %
49 Miscellaneous	468	94	5,900	5,900	5,900	— %
Total	329,613	119,895	180,761	168,761	177,037	4.9 %
Vehicle Replacement	3,000	3,000	—	—	—	n/a
Total Expenditures	\$ 562,557	\$ 359,232	\$ 437,460	\$ 345,626	\$ 483,712	40.0 %

TRANSIT OPERATING - 462

Director of Public Works
Transit Manager

Scott Schafer
Alvie Maxey

DEFINITION

The Transit Division's primary task is to provide public transportation services in the city of Yakima. These services include fixed-route buses, vanpool, and paratransit services. Yakima Transit also contracts for and participates in funding the Yakima-Ellensburg Commuter bus service between the cities of Yakima, Selah, and Ellensburg.

Fixed-Route Bus

Yakima Transit operates nine bus routes between the hours of 6:00 a.m. and 7:00 p.m., Monday through Friday. Some of those routes have half-hour service (Routes 2, 5, 6, 7, 8, & 9) all or part of the day; the others provide hourly service (Routes 1, 3, & 4). On Saturdays, schedules consist of nine fixed routes that run on an hourly schedule from 8:45 a.m. to 6:30 p.m., except for the Route #8 bus which cycles on thirty minute interval. Sunday bus services are operated on five hourly routes and one-half hourly route (#8) between 8 am and 4 pm.

Yakima Transit's bus routes cover residential and commercial neighborhoods surrounding Summitview Avenue, Lincoln Avenue, Tieton Drive, Fruitvale Blvd, Mead Avenue, East & West Nob Hill Blvd, Fair Avenue, North & South First/Main Street to the Union Gap/Yakima City limits, 16th Avenue, 40th Avenue, and Washington Ave./ Airport vicinity.

Yakima Transit plans to continue its community enhancement efforts by providing free rides to events like the 4th of July fireworks show, the Central Washington State Fair, the Arboretum's Luminaria event, and the City's "Bus to Pools" program. Shuttle buses are used to transport attendees from designated park & ride locations directly to the event, saving patrons parking charges and relieving traffic congestion in those areas.

Commuter Bus

Through a grant with the Washington State Department of Transportation, Yakima Transit provides commuter bus services between Yakima and Ellensburg. 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 2 vans, and considerations are being made as to the discontinuation of the program in the near future. 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.

ACCOMPLISHMENTS

Public Safety

- Continued to provide safe and reliable public transit services to our community without a reduction in regularly scheduled service hours or routes.

Strengthening Partnerships

- Restored free transit shuttle bus services to annual community events including the 4th of July Fireworks Show, Central Washington State Fair and planning to serve the Yakima Arboretum's Luminaria event in December.
- Restored fare-free bus to pools program.
- Extended Route 4 to serve Chuck Austin Place, 1703 Tahoma Avenue, a new housing development and service hub for veterans.

Investment in Infrastructure

- Allocated approximately \$4.5 million from the Federal Transit Administration through the American Rescue Plan.

GOALS

Public Safety

- Utilize the remainder of the American Rescue Plan grant funding to replace additional buses and other Yakima Transit vehicles past their useful life.
- Continue to evaluate and modify all Yakima Transit fixed routes as needed.
- Conduct an in-depth evaluation of current paratransit service to ensure community members are provided the most efficient, effective and safest option available.

Fiscal Sustainability

- Fill all vacant Yakima Transit positions.

Investment in Infrastructure

- Utilize American Rescue Plan grant funding to replace 6 Yakima Transit buses that are past their useful life. The estimated price of these bus replacements is \$2.8 million and will be 100% paid for through the ARP grant.

Function(s): 453, 454, 455, 459, 460, 461, 462, 463, 464, 465, 466 & 467.

PERFORMANCE STATISTICS

	2019	2020	2021	2022
Transit Fixed Route	Actual	Actual	Estimated	Projected
Ridership	922,814	536,746	448,625	459,841
Service Days	355	356	354	355
Vehicle Service Mileage	649,163	703,036	716,203	734,108
Vehicle Service Hours	46,772	60,045	54,569	55,933
Operating Expenses	\$6,792,403	\$6,576,229	\$6,653,844	\$6,820,190
Fare Box Revenues (passes, tickets, & cash)	\$556,432	\$297,699	\$211,137	\$216,415
Fare Box Return Ratio ¹	0.08	0.05	0.03	0.03
Revenue/Passenger	\$0.60	\$0.55	\$0.47	\$0.47
Revenue/Mile	\$0.86	\$0.42	\$0.29	\$0.29
Revenue/Hour	\$11.90	\$4.96	\$3.87	\$3.86
Passenger/Mile	1.4	0.8	0.6	0.6
Passenger/Hour	19.7	8.94	8.22	8.22
Operating Cost/Passenger ²	\$7.36	\$12.25	\$14.83	\$14.83
Operating Cost/Mile ²	\$10.40	\$9.35	\$9.29	\$9.29
Operating Cost/Hour ²	\$145.22	\$109.52	\$121.93	\$121.93

	2019	2020	2021	2022
Paratransit	Actual	Actual	Estimated	Projected
Ridership	65,844	36,910	35,630	36,521
Service Days	355	356	354	363
Vehicle Service Mileage	296,916	176,401	217,732	223,175
Vehicle Service Hours	27,759	17,377	23,709	24,302
Operating Expenses	\$1,075,844	\$723,776	\$1,164,869	\$1,193,991
Fare Box Revenues (passes, tickets, & cash)	\$85,450	\$74,970	\$72,093	\$73,895
Fare Box Return Ratio ¹	0.08	0.10	0.06	0.06
Revenue/Passenger	\$1.45	\$2.03	\$2.02	\$2.02
Revenue/Mile	\$0.32	\$0.42	\$0.33	\$0.33
Revenue/Hour	3.44	4.31	3.04	3.04
Passenger/Mile	0.2	0.2	0.2	0.2
Passenger/Hour	2.4	2.1	1.5	1.5
Operating Cost/Passenger ²	\$16.34	\$19.60	\$32.69	\$32.69
Operating Cost/Mile ²	\$3.62	\$4.10	\$5.35	\$5.35
Operating Cost/Hour ²	\$38.76	\$41.65	\$49.13	\$49.13

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	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Ridership	41,514	6,554	2,900	6,286
Service Days	261	252	250	252
Vehicle Service Mileage	260,851	53,360	28,543	53,172
Vehicle Service Hours	5,687	1,185	642	1,179
Operating Expenses	\$197,556	\$156,371	\$138,451	\$155,287
Fare Box Revenues (passes, tickets, & cash)	\$128,259	\$34,430	\$14,284	\$34,200
Fare Box Return Ratio ¹	0.65	0.22	0.10	0.22
Revenue/Passenger	\$3.09	\$5.25	\$4.93	\$5.44
Revenue/Mile	\$0.49	\$0.64	\$0.50	\$0.64
Revenue/Hour	\$22.55	\$29.05	\$22.24	\$29.01
Passenger/Mile	0.2	0.1	0.1	0.1
Passenger/Hour	7.3	5.5	4.5	5.3
Operating Cost/Passenger ²	\$4.76	\$23.85	\$47.74	\$24.70
Operating Cost/Mile ²	\$0.75	\$2.93	\$4.85	\$2.92
Operating Cost/Hour ²	\$34.74	\$131.96	\$215.66	\$131.71

Commuter	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Ridership	226,746	11,581	6,936	7,976
Service Days	252	252	250	252
Vehicle Service Mileage	147,959	142,749	139,406	142,891
Vehicle Service Hours	4,779	4,102	3,984	4,084
Operating Expenses	\$516,375	\$469,343	\$505,623	\$528,513
Fare Box Revenues (passes, tickets, & cash)	\$133,416	\$51,154	\$32,966	\$39,324
Fare Box Return Ratio ¹	0.25	0.11	0.07	0.07
Revenue/Passenger	\$4.98	\$4.42	\$4.75	\$4.93
Revenue/Mile	\$0.90	\$0.36	\$0.24	\$0.27
Revenue/Hour	\$27.92	\$1.24	\$8.27	\$9.63
Passenger/Mile	0.2	0.1	0.1	0.1
Passenger/Hour	5.6	2.8	1.7	2.0
Operating Cost/Passenger ²	\$19.31	\$40.53	\$74.34	\$69.26
Operating Cost/Mile ²	\$3.49	\$3.29	\$3.63	\$3.70
Operating Cost/Hour ²	\$108.05	\$114.42	\$126.91	\$129.41

AUTHORIZED PERSONNEL

Class		2019	2020	2021	2022
Code	Position Title	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
1262	Transit Manager	1.00	1.00	1.00	1.00
14202	Transit Field Operations Supervisor	3.00	3.00	3.00	3.00
14205	Transit Assistant Manager ³	—	1.00	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 ⁴	2.00	2.00	2.00	1.00
22101	Transit Operator ⁵	35.80	35.80	36.00	37.00
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 ⁶		54.30	55.30	55.50	55.50

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
453 Ellensburg Operations	\$ 458,653	\$ 451,798	\$ 481,000	\$ 480,500	\$ 500,500	4.2 %
454 Transit Maintenance	1,591,120	1,367,658	1,800,851	1,761,307	1,855,394	5.3 %
455 Transit Center	25,288	15,097	36,573	39,276	39,993	1.8 %
459 Transit Administration	1,509,819	1,506,178	1,465,571	1,364,380	1,998,129	46.4 %
460 Transit Planning	—	—	1,500	1,500	1,500	— %
461 Transit Customer Svc/Marketing	65,664	22,582	110,000	55,000	115,000	109.1 %
462 Transit Operations	3,561,591	3,514,966	3,983,791	3,993,393	4,085,424	2.3 %
463 Van Pool Operations	95,242	50,911	110,255	49,755	112,500	126.1 %
464 Van Pool Insurance	74,465	90,117	649,324	649,324	—	(100.0)%
465 Dial-a-Ride Operations	1,015,836	685,811	5,573,935	1,634,070	4,761,535	191.4 %
466 Dial-a-Ride Customer Service	—	—	2,000	2,000	2,000	— %
467 Dial-a-Ride Insurance	51,684	62,548	—	—	—	n/a
Total	8,449,362	7,767,666	14,214,800	10,030,505	13,471,975	34.3 %

³ A Transit Assistant Manager was added mid-year 2019 due to a gap in organizational structure and to provide planning support.

⁴ One Community Transportation Coordinator was deleted and one Transit Operator was added mid-year 2021 due to a reorganization.

⁵ Two Transit Operators were changed from 90% to 100% mid-year 2020 to correct budget worksheets.

⁶ Transit funds 1.00 FTE's in Police (310).

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Revenues by Element						
31 Taxes	5,847,007	6,294,653	6,093,000	5,355,518	6,430,000	20.1 %
33 Intergovernmental	2,584,365	3,247,289	8,311,068	4,120,603	6,830,320	65.8 %
34 Charges for Goods & Services	916,611	461,295	788,850	424,500	608,600	43.4 %
36 Miscellaneous Revenues	135,724	127,058	165,825	129,884	13,325	(89.7)%
Total	9,483,707	10,130,295	15,358,743	10,030,505	13,882,245	38.4 %
Fund Balance						
Beginning Balance	3,858,706	4,893,049	7,255,678	7,255,678	7,255,678	— %
Revenues less Expenditures	1,034,345	2,362,629	1,143,943	—	410,270	n/a
Ending Balance	\$ 4,893,051	\$ 7,255,678	\$ 8,399,621	\$ 7,255,678	\$ 7,665,948	5.7 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 2,883,034	\$ 2,770,289	\$ 3,360,214	\$ 3,333,195	\$ 3,460,465	3.8 %
200 Personnel Benefits	1,503,431	1,512,904	1,700,760	1,705,760	1,665,175	(2.4)%
Sub-Total Salaries & Benefits	4,386,465	4,283,193	5,060,974	5,038,955	5,125,640	1.7 %
300 Operating Supplies	641,873	452,868	746,050	628,000	718,000	14.3 %
400 Professional Services & Charges	3,421,027	3,031,605	8,407,776	4,363,550	7,628,334	74.8 %
Total Expenditures	\$ 8,449,365	\$ 7,767,666	\$ 14,214,800	\$ 10,030,505	\$ 13,471,974	34.3 %

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 46% of the total revenue); grant funds (roughly 49% of overall revenue), and fares and miscellaneous revenue sources (5%) 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
453 Ellensburg Operations						
300 Operating Supplies						
35 Small Tools & Equipment	\$ —	\$ —	\$ 1,000	\$ 500	\$ 500	— %
400 Professional Services & Charges						
49 Miscellaneous	458,653	451,798	480,000	480,000	500,000	4 %
Total Expenditures	\$ 458,653	\$ 451,798	\$ 481,000	\$ 480,500	\$ 500,500	4 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
454 Transit Maintenance						
100 Salaries & Wages						
11 Salaries & Wages	\$ 184,158	\$ 185,345	\$ 201,516	\$ 201,516	\$ 225,000	11.7 %
12 Overtime	3,735	3,488	6,000	6,000	6,000	— %
13 Special Pay	9,079	8,219	13,544	9,000	11,000	22.2 %
14 Retirement/Termination Cashout	—	—	10,000	10,000	—	(100.0)%
Total	196,972	197,052	231,060	226,516	242,000	6.8 %
200 Benefits	116,515	117,990	126,872	126,872	127,238	0.3 %
300 Operating Supplies						
31 Office & Operating Supplies	29,807	57,618	75,000	50,000	50,000	— %
32 Fuel	417,350	289,599	450,000	450,000	475,000	5.6 %
35 Small Tools & Equipment	21,090	24,215	40,000	25,000	25,000	— %
Total	468,247	371,432	565,000	525,000	550,000	4.8 %
400 Professional Services & Charges						
45 Rentals & Leases	98,186	98,186	107,918	107,918	111,156	3.0 %
48 Repairs & Maintenance	711,200	582,997	770,000	775,000	825,000	6.5 %
Total	809,386	681,183	877,918	882,918	936,156	6.0 %
Total Expenditures	\$ 1,591,120	\$ 1,367,657	\$ 1,800,850	\$ 1,761,306	\$ 1,855,394	5.3 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
455 Transit Center						
300 Operating Supplies						
35 Small Tools & Equipment	\$ 5,383	\$ —	\$ 10,000	\$ 10,000	\$ 10,000	— %
400 Professional Services & Charges						
41 Professional Services	626	—	2,000	2,000	2,000	— %
47 Public Utility Services	10,300	9,326	12,573	12,276	12,993	5.8 %
48 Repairs & Maintenance	8,979	5,772	12,000	15,000	15,000	— %
Total	19,905	15,098	26,573	29,276	29,993	2.4 %
Total Expenditures	\$ 25,288	\$ 15,098	\$ 36,573	\$ 39,276	\$ 39,993	1.8 %

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).

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
459 Transit Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 346,205	\$ 324,792	\$ 497,552	\$ 497,552	\$ 481,972	(3.1)%
12 Overtime	11,067	261	8,000	3,000	8,000	166.7 %
13 Special Pay	6,660	2,965	14,128	5,500	4,152	(24.5)%
14 Retirement/Termination Cashout	2,240	7	20,000	7,000	7,000	— %
Total	366,172	328,025	539,680	513,052	501,124	(2.3)%
200 Benefits	171,953	161,991	207,121	207,121	197,854	(4.5)%
300 Operating Supplies						
31 Office & Operating Supplies	3,100	10,007	20,000	10,000	20,000	100.0 %
35 Small Tools & Equipment	9,130	3,430	18,000	5,000	5,000	— %
Total	12,230	13,437	38,000	15,000	25,000	66.7 %
400 Professional Services & Charges						
41 Professional Services	815,214	865,784	496,821	454,757	1,081,626	137.8 %
42 Communications	11,571	8,217	12,532	12,532	12,532	— %
43 Transportation & Training	513	91	6,500	2,000	6,500	225.0 %
47 Public Utility Services	219	580	500	500	500	— %
49 Miscellaneous	131,948	128,054	164,418	159,418	172,993	8.5 %
Total	959,465	1,002,726	680,771	629,207	1,274,151	102.5 %
Total Expenditures	\$ 1,509,820	\$ 1,506,179	\$ 1,465,572	\$ 1,364,380	\$ 1,998,129	46.4 %

Transit Planning - 460

This function accounts for transit development, which includes planning, engineering, architecture, and other professional expenses for capital development.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
460 Transit Planning	Actual	Actual	Budget	Year-End	Budget	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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
461 Transit Customer Svc/Marketing						
400 Professional Services & Charges						
41 Professional Services	\$ 20,350	\$ 853	\$ 50,000	\$ 15,000	\$ 50,000	233.3 %
43 Transportation & Training	10,923	—	15,000	5,000	15,000	200.0 %
49 Miscellaneous	34,391	21,730	45,000	35,000	50,000	42.9 %
Total Expenditures	<u>\$ 65,664</u>	<u>\$ 22,583</u>	<u>\$ 110,000</u>	<u>\$ 55,000</u>	<u>\$ 115,000</u>	109.1 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
462 Transit Operations						
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,945,391	\$ 2,041,096	\$ 2,355,861	\$ 2,355,861	\$ 2,443,752	3.7 %
12 Overtime	201,969	105,625	80,000	120,000	120,000	— %
13 Special Pay	77,599	32,237	95,114	55,114	95,088	72.5 %
14 Retirement/Termination Cashout	94,930	66,255	58,500	62,652	58,500	(6.6)%
Total	2,319,889	2,245,213	2,589,475	2,593,627	2,717,340	4.8 %
200 Benefits	1,214,963	1,232,923	1,366,766	1,371,766	1,340,084	(2.3)%
300 Operating Supplies						
31 Office & Operating Supplies	816	745	1,050	1,500	1,500	— %
400 Professional Services & Charges						
42 Communications	24,673	28,329	23,000	23,000	23,000	— %
49 Miscellaneous	1,250	7,757	3,500	3,500	3,500	— %
Total	25,923	36,086	26,500	26,500	26,500	— %
Total Expenditures	<u>\$ 3,561,591</u>	<u>\$ 3,514,967</u>	<u>\$ 3,983,791</u>	<u>\$ 3,993,393</u>	<u>\$ 4,085,424</u>	2.3 %

Van Pool Operations - 463

This function accounts for Yakima Transit's Vanpool program.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
463 Van Pool Operations						
300 Operating Supplies						
32 Fuel	\$ 56,978	\$ 18,837	\$ 50,000	\$ 15,000	\$ 50,000	233.3 %
400 Professional Services & Charges						
48 Repairs & Maintenance	38,146	31,969	59,255	34,255	62,000	81.0 %
49 Miscellaneous	119	104	1,000	500	500	— %
Total	38,265	32,073	60,255	34,755	62,500	79.8 %
Total Expenditures	<u>\$ 95,243</u>	<u>\$ 50,910</u>	<u>\$ 110,255</u>	<u>\$ 49,755</u>	<u>\$ 112,500</u>	126.1 %

Van Pool Insurance - 464

Yakima Transit's Vanpool insurance expenses are included in this function.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
464 Van Pool Insurance						
400 Professional Services & Charges						
41 Professional Services	\$ 74,465	\$ 90,117	\$ 649,324	\$ 649,324	\$ —	(100.0)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
465 Dial-a-Ride Operations						
300 Operating Supplies						
32 Fuel	\$ 98,219	\$ 48,416	\$ 80,000	\$ 60,000	\$ 80,000	33.3 %
400 Professional Services & Charges						
41 Professional Services	893,908	593,368	5,208,035	1,197,570	4,508,035	276.4 %
48 Repairs & Maintenance	23,709	44,028	109,400	200,000	173,000	(13.5)%
49 Miscellaneous	—	—	176,500	176,500	500	(99.7)%
Total	917,617	637,396	5,493,935	1,574,070	4,681,535	197.4 %
Total Expenditures	\$ 1,015,836	\$ 685,812	\$ 5,573,935	\$ 1,634,070	\$ 4,761,535	191.4 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
466 Dial-a-Ride Customer Service						
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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
467 Dial-a Ride Insurance						
400 Professional Services & Charges						
41 Professional Services	\$ 51,684	\$ 62,548	\$ —	\$ —	\$ —	n/a

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	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 3,858,706	\$ 4,893,049	\$ 7,255,678	\$ 7,255,678	\$ 7,255,678	— %
31 Taxes	5,847,007	6,294,653	6,093,000	5,355,518	6,430,000	20.1 %
33 Intergovernmental	2,584,365	3,247,289	8,311,068	4,120,603	6,830,320	65.8 %
34 Charges for Goods & Services	916,611	461,295	788,850	424,500	608,600	43.4 %
36 Miscellaneous Revenues	135,724	127,058	165,825	129,884	13,325	(89.7)%
Total	<u>\$ 13,342,413</u>	<u>\$ 15,023,344</u>	<u>\$ 22,614,421</u>	<u>\$ 17,286,183</u>	<u>\$ 21,137,923</u>	22.3 %

TRANSIT CAPITAL - 464

Director of Public Works
Transit Manager

Scott Schafer
Alvie Maxey

DEFINITION

This fund is established for the purpose of budgeting Transit's capital improvements and procurements.

Function(s): 450 & 451

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
450 Transit Equipment	\$ —	\$ 3,291	\$ —	\$ —	\$ —	n/a
451 Transit Capital	646,480	36,912	3,034,015	70,826	3,311,394	n/a
Total	646,480	40,203	3,034,015	70,826	3,311,394	n/a
Revenues by Element						
31 Taxes	600,000	377,380	1,000,000	1,000,000	1,000,000	— %
33 Intergovernmental	449,608	—	2,350,000	—	3,023,000	n/a
36 Miscellaneous Revenues	16,100	7,300	7,650	7,650	7,650	— %
37 Property & Trust Gains	—	—	—	—	—	n/a
39 Other Financing Sources	54,258	6,174	—	25,907	20,000	(22.8)%
Total	1,119,966	390,854	3,357,650	1,033,557	4,050,650	291.9 %
Fund Balance						
Beginning Balance	6,286,495	6,759,981	7,110,632	7,110,632	8,073,363	13.5 %
Revenues less Expenditures	473,486	350,651	323,635	962,731	739,256	(23.2)%
Ending Balance	\$ 6,759,981	\$ 7,110,632	\$ 7,434,267	\$ 8,073,363	\$ 8,812,619	9.2 %

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
300 Operating Supplies	\$ —	\$ 3,291	\$ —	\$ —	\$ —	n/a
400 Professional Services & Charges	—	25,523	2,399	2,399	6,778	182.5 %
600 Capital Projects	646,480	11,389	3,031,616	68,428	3,304,616	n/a
Total Expenditures	\$ 646,480	\$ 40,203	\$ 3,034,015	\$ 70,827	\$ 3,311,394	n/a

EXPLANATORY NARRATIVE

Transit Equipment - 450

This function is used for supplies and miscellaneous equipment.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
450 Transit Equipment						
300 Operating Supplies						
35 Small Tools & Equipment	\$ —	\$ 3,291	\$ —	\$ —	\$ —	n/a

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.

2022 PLANNED PROJECTS

Description	Projected Cost
City Service Allocation	\$ 6,778
ADA Sidewalk Installation	150,000
Heaters/Solar Panels/Engine/Bus Technology	354,616
Transit Buses	2,800,000
Total	<u>\$ 3,311,394</u>

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](#) section for further information.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
451 Transit Capital						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 25,523	\$ 2,399	\$ 2,399	\$ 6,778	182.5 %
600 Capital Outlay						
63 Impr Other Than Buildings	200,201	—	—	9,001	223,000	n/a
64 Machinery & Equipment	436,598	9,934	2,931,616	—	2,931,616	n/a
65 Construction Projects	9,681	1,455	100,000	59,427	150,000	152.4 %
Total	<u>646,480</u>	<u>11,389</u>	<u>3,031,616</u>	<u>68,428</u>	<u>3,304,616</u>	n/a
Total Expenditures	<u>\$ 646,480</u>	<u>\$ 36,912</u>	<u>\$ 3,034,015</u>	<u>\$ 70,827</u>	<u>\$ 3,311,394</u>	n/a

Dial-a-Ride Capital - 467

There are no current capital 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 6,286,495	\$ 6,759,981	\$ 7,110,632	\$ 7,110,632	\$ 8,073,363	13.5 %
31 Taxes	600,000	377,380	1,000,000	1,000,000	1,000,000	— %
33 Intergovernmental	449,608	—	2,350,000	—	3,023,000	n/a
36 Miscellaneous Revenues	16,100	7,300	7,650	7,650	7,650	— %
37 Property & Trust Gains	—	—	—	—	—	n/a
39 Other Financing Sources	54,258	6,174	—	25,907	20,000	(22.8)%
Total	<u>\$ 7,406,461</u>	<u>\$ 7,150,835</u>	<u>\$ 10,468,282</u>	<u>\$ 8,144,189</u>	<u>\$ 12,124,013</u>	48.9 %

REFUSE - 471

**Director of Public Works
Solid Waste & Recycling Manager**

**Scott Schafer
Loretta Zammarchi**

DEFINITION

The mission of the Solid Waste and Recycling Division (SWRD) is to protect the public health and safety of the City and all residents of the City by providing quality municipal solid waste services that are efficient, cost effective and environmentally responsible. The Refuse Division is responsible for collection and disposal of all garbage, yard waste and other debris for residential customers within the City of Yakima and from all City- owned facilities. The approximate annual tonnage collected in 2020 was 38,540 tons; an increase of 2,540 tons due to the stay at home effects of COVID-19.

The division operates 14 daily routes and maintains a fleet of 21 refuse trucks. The City of Yakima provides automated refuse carts to approximately 25,500 residential customers for weekly refuse collection. The customer has the option of using a 32 or 96-gallon cart. Carry out service is available for those wishing to have their cart collected from a location other than the curb or alley line.

Curbside recycling is not available through the City at this time. In 2016, the Yakima City Council expressed interest in implementing curbside recycling in the near future. In June of 2017 the Solid Waste Division, with funding from the Washington Department of Ecology, completed a Recycling and Processing Options study assessing the opportunities and approaches for managing the recyclable material that could be collected in a City recycling program. Shortly after the study was completed, the Chinese government took significant unilateral actions that have completely disrupted the global market for recovered materials. The Solid Waste Division will continue to explore recycling and processing options that are responsive to the services desired by the City.

Weekly yard waste collection utilizing a 96-gallon cart is available to city residential customers from March 1 through November 30th of each year. The yard waste service is an optional service and currently consists of approximately 6,300 accounts. During the winter months, customers are encouraged to retain the yard waste cart for use in the spring.

Metal bins are available to City-owned facilities, multi-family residential units, and other premises where large amounts of refuse accumulate and need to be collected. The bins can be emptied multiple times throughout the week, depending upon the need of the customer. Temporary bins in two, four and six-yard capacity are also available to any city resident needing to clean up their property or to dispose of large amounts of debris that normally cannot be collected with their regular refuse service. Bin service is often called upon for code enforcement clean up purposes.

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 Division will continue to monitor routing software applications to ensure that it is utilizing routing systems that are up to industry standards.

ACCOMPLISHMENTS

Public Safety

- Provided weekly garbage and yard waste service to 25,500 households.
- Provided 232 temporary bin service.
- Collected approximately 34,487 tons of garbage.
- Collected 4,051 tons of yard waste.
- Adjusted service levels to meet the increased demand during Covid-19.
- Maintained 14 daily refuse routes and weekly Safe Routes to Schools.
- Addressed 13,335 customer service order requests.
- Conducted 114 Special Hauls.
- Addressed 294 Blight/Trash/Graffiti Yak Backs YTD in 2021. This included:
 - 1,128 tires
 - 158 tons of garbage

Fiscal Sustainability

- Contributed to Vehicle Replacement Fund.
- Purchased two (2) refuse automated side loader refuse trucks.
- Assessed adequacy of current fleet during Covid -19. Demo-ed and placed order for a specialized vehicle that will provide mechanical assistance in handling bulky waste.

Strengthening Partnerships

- Participated in two (2) community clean up; Henry Beauchamp Center and Sunrise Rotary (2021).
- Provided voucher assistance for 13 pop up community clean ups.
- Provided two (2) special events collection services - Yakima Pride and Fresh Hop Ale Festival.
- Conducted one (1) Status of Solid Waste and Recycling Presentation.

Investment in Infrastructure

- Submitted "Developing Yakima Clean Green Resources: Food Waste Anaerobic Digestion to Reduce Emissions: grant to EPA to explore alternative waste disposal options.

GOALS

Public Safety

- Provide quality municipal solid waste services that are efficient, cost effective and environmentally responsible.

Fiscal Sustainability

- Sustain an operating reserve of 12% or 45 days
- Sustain a capital replacement reserves sufficient to replace assets (trucks) when needed to avoid service interruption
- Ensure cost of service adjustments for inflation and operational costs
- Adhere to financial management policies and stewardship of public funds

Strengthening Partnerships

- Continue to support local community organizations, civic groups and religious institutions on community clean up events

Investment in Infrastructure

- Continue to explore waste and resource management opportunities

Function(s): 472, 473, 474, 476, 477, 478 & 479.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Residential Cart Accounts Active ¹	25,860	26,747	27,594	27,594
Bin Accounts Active	312	490	490	490
Yard Service Accounts Active	5,618	6,259	6,626	6,626
Tons of Refuse Collected Special Collection, etc ²	194	105	114	114
Tons of Refuse Collected Residential Automated Carts	28,556	31,028	30,646	30,646
Tons of Refuse Collected Bin	2,671	2,986	2,837	2,837
Tons of Refuse Collected Yard Service	3,499	4,052	3,798	3,798
Estimated Annual Cost Per Account - Special Collection	\$3.22	\$11.39	\$19.40	\$19.40
Estimated Annual Cost Per Account - Residential Auto. Cart	\$225.19	\$227.00	\$236.00	\$249.00
Estimated Annual Cost Per Account - Bin	\$1,251.96	\$1,266.00	\$1,328.00	\$1,326.00
Estimated Annual Cost Per Account - Yard Service	\$144.62	\$143.00	\$145.00	\$152.00

AUTHORIZED PERSONNEL

Class		2019 Adopted	2020 Adopted	2021 Adopted	2022 Proposed
Code	Position Title	Budget	Budget	Budget	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	3.00	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	24.00	23.00

BUDGET SUMMARY

			2021 Amended	2021 Estimated	2022 Projected	% Chng YE Est to Proj
	2019 Actual	2020 Actual	Budget	Year-End	Budget	
Expenditures by Function						
472 Residential Operations	\$ 3,367,095	\$ 3,576,684	\$ 4,212,422	\$ 4,130,866	\$ 4,139,862	0.2 %
473 Special Containers	77,478	80,684	80,165	80,165	84,997	6.0 %
474 Facility Maintenance	47,834	47,834	52,575	52,575	54,152	3.0 %

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.

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. Supervisory oversight of the Solid Waste Code Compliance Officer was moved to the Clean City Fund (136) in 2022.

⁴ Refuse funds .05 FTE in Water and the equivalent of 1.0 FTE in the Clean City Fund (136).

BUDGET SUMMARY

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
476 Shop Operations	700,000	997,268	730,000	730,000	742,500	1.7 %
477 Refuse Taxes & Interfund	2,411,250	2,271,511	2,355,406	2,420,256	2,852,613	17.9 %
478 Administration	533,433	508,551	747,040	763,746	959,815	25.7 %
479 PW Insurance & Interfund	239,801	182,721	201,540	201,540	62,352	(69.1)%
Total	7,376,891	7,665,253	8,379,148	8,379,148	8,896,291	6.2 %

Revenues by Element

33 Intergovernmental	—	154,280	—	—	—	n/a
34 Charges for Goods & Services	8,015,156	8,325,892	8,239,134	8,134,985	8,998,680	10.6 %
35 Non-Court Fines & Forfeitures	—	(175)	—	—	—	n/a
36 Miscellaneous Revenues	2,350	231	—	—	520	n/a
Total	8,017,506	8,480,228	8,239,134	8,134,985	8,999,200	10.6 %

Fund Balance

Beginning Balance	1,471,866	2,112,481	2,927,456	2,927,456	2,683,292	(8.3)%
Revenues less Expenditures	640,615	814,975	(140,014)	(244,163)	102,909	(142.1)%
Ending Balance	<u>\$ 2,112,481</u>	<u>\$ 2,927,456</u>	<u>\$ 2,787,442</u>	<u>\$ 2,683,293</u>	<u>\$ 2,786,201</u>	3.8 %

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages	\$ 1,211,725	\$ 1,240,446	\$ 1,476,790	\$ 1,460,084	\$ 1,546,912	5.9 %
200 Personnel Benefits	565,287	584,304	655,522	655,522	661,291	0.9 %
Sub-Total Salaries & Benefits	1,777,012	1,824,750	2,132,312	2,115,606	2,208,203	4.4 %
300 Operating Supplies	359,254	283,795	427,068	502,068	424,631	(15.4)%
400 Professional Services & Charges	4,540,626	5,556,707	5,819,768	5,761,474	6,263,458	8.7 %
Transfers	700,000	—	—	—	—	n/a
Total Expenditures	<u>\$ 7,376,892</u>	<u>\$ 7,665,252</u>	<u>\$ 8,379,148</u>	<u>\$ 8,379,148</u>	<u>\$ 8,896,292</u>	6.2 %

EXPLANATORY NARRATIVE

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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
472 Residential Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 762,419	\$ 818,608	\$ 891,632	\$ 874,927	\$ 927,862	6.1 %
12 Overtime	27,460	20,998	45,000	45,000	46,575	3.5 %
13 Special Pay	2,545	2,904	3,413	3,413	3,413	— %
14 Retirement/Termination Cashout	4,053	5,176	8,328	8,328	8,619	3.5 %
Total	796,477	847,686	948,373	931,668	986,469	5.9 %
200 Benefits	405,005	422,251	428,473	428,473	438,846	2.4 %
300 Operating Supplies						
31 Office & Operating Supplies	24,668	26,054	28,192	28,192	29,179	3.5 %
32 Fuel	212,048	159,650	217,069	217,069	238,775	10.0 %
35 Small Tools & Equipment	121,311	97,595	180,130	255,130	155,000	(39.2)%
Total	358,027	283,299	425,391	500,391	422,954	(15.5)%
400 Professional Services & Charges						
42 Communications	16,639	21,852	21,361	21,361	22,108	3.5 %
47 Public Utility Services	1,156,111	1,270,428	1,474,633	1,399,633	1,548,365	10.6 %
48 Repairs & Maintenance	634,133	730,404	913,278	848,428	720,176	(15.1)%
49 Miscellaneous	702	763	912	912	944	3.5 %
Total	1,807,585	2,023,447	2,410,184	2,270,334	2,291,593	0.9 %
Total Expenditures	\$ 3,367,094	\$ 3,576,683	\$ 4,212,421	\$ 4,130,866	\$ 4,139,862	0.2 %

Special Containers - 473

Expenditures for bin collection operations, including salaries and benefits.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
473 Special Containers	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 53,536	\$ 54,858	\$ 52,301	\$ 52,301	\$ 56,492	8.0 %
12 Overtime	634	1,603	3,431	3,431	3,551	3.5 %
13 Special Pay	—	—	1,072	1,072	1,110	3.5 %
Total	54,170	56,461	56,804	56,804	61,153	7.7 %
200 Benefits	23,307	24,224	23,361	23,361	23,845	2.1 %
Total Expenditures	\$ 77,477	\$ 80,685	\$ 80,165	\$ 80,165	\$ 84,998	6.0 %

Facility Maintenance - 474

Expenditures for interfund charges for the garage/plant facility.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
474 Facility Maintenance	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
45 Rentals & Leases	\$ 47,834	\$ 47,834	\$ 52,575	\$ 52,575	\$ 54,152	3.0 %

Shop Operations - 476

Expenditures for vehicle replacement reserve. The 2021 Amended Budget will be moved to the 49 Miscellaneous line due to a change in reporting requirements in a 4th quarter budget amendment.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
476 Shop Operations						
400 Professional Services & Charges						
49 Miscellaneous	\$ —	\$ 997,268	\$ 730,000	\$ 730,000	\$ 742,500	1.7 %
Vehicle Replacement	700,000	—	—	—	—	n/a
Total Expenditures	<u>\$ 700,000</u>	<u>\$ 997,268</u>	<u>\$ 730,000</u>	<u>\$ 730,000</u>	<u>\$ 742,500</u>	1.7 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
477 Refuse Taxes & Interfund						
400 Professional Services & Charges						
41 Professional Services	\$ 417,307	\$ 190,550	\$ 180,313	\$ 180,313	\$ 197,159	9.3 %
42 Communications	3,574	5,211	5,976	5,976	6,185	3.5 %
44 Taxes & Assessments	1,588,644	1,552,363	1,636,560	1,636,560	2,099,755	28.3 %
49 Miscellaneous	401,725	523,387	532,557	597,407	549,513	(8.0)%
Total Expenditures	<u>\$ 2,411,250</u>	<u>\$ 2,271,511</u>	<u>\$ 2,355,406</u>	<u>\$ 2,420,256</u>	<u>\$ 2,852,612</u>	17.9 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
478 Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 346,055	\$ 327,075	\$ 454,822	\$ 454,822	\$ 482,041	6.0 %
12 Overtime	7,436	4,377	8,369	8,369	8,662	3.5 %
13 Special Pay	1,239	1,325	4,761	4,761	4,926	3.5 %
14 Retirement/Termination Cashout	6,346	3,523	3,661	3,661	3,661	— %
Total	<u>361,076</u>	<u>336,300</u>	<u>471,613</u>	<u>471,613</u>	<u>499,290</u>	5.9 %
200 Benefits	136,975	137,829	203,687	203,687	198,600	(2.5)%
300 Operating Supplies						
31 Office & Operating Supplies	1,226	496	1,677	1,677	1,677	— %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
478 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	22,802	29,634	40,000	56,706	229,133	304.1 %
42 Communications	2,303	2,564	4,718	4,718	4,883	3.5 %
43 Transportation & Training	3,314	—	7,522	7,522	7,785	3.5 %
49 Miscellaneous	5,737	1,729	17,823	17,823	18,447	3.5 %
Total	34,156	33,927	70,063	86,769	260,248	199.9 %
Total Expenditures	\$ 533,433	\$ 508,552	\$ 747,040	\$ 763,746	\$ 959,815	25.7 %

PW Insurance & Interfund - 479

These line items contain the Refuse Division's insurance coverage for Refuse equipment and interfund charges for the administrative costs for the Public Works Division.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
479 PW Insurance & Interfund	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 184,829	\$ 127,749	\$ 141,004	\$ 141,004	\$ —	(100.0)%
49 Miscellaneous	54,972	54,972	60,536	60,536	62,352	3.0 %
Total Expenditures	\$ 239,801	\$ 182,721	\$ 201,540	\$ 201,540	\$ 62,352	(69.1)%

Revenue

The following is a recap of Refuse revenues by detailed account classification.

REVENUES

	2019	2020	2021	2022
	Actual	Actual	Amended Budget	Projected Budget
County & City Departments/CARES	\$ 98,314	\$ 256,460	\$ 108,392	\$ 108,788
Container Service	535,599	565,141	516,139	539,292
Automated Residential Service (ARS)	6,438,357	6,649,995	6,665,788	7,000,739
ARS - Overflow /Call back/Extra	27,020	65,064	9,000	20,000
Special Haul	6,172	2,748	3,500	3,500
Yard Refuse	950,166	991,961	804,352	940,000
Miscellaneous	2,000	(175)	131,963	—
Recycling Revenue	350	231	—	520
Uncollectible Accounts	(40,472)	(51,196)	—	—
Total	\$ 8,017,506	\$ 8,480,229	\$ 8,239,134	\$ 8,612,839

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 1,471,866	\$ 2,112,481	\$ 2,927,456	\$ 2,927,456	\$ 2,683,292	(8.3)%
33 Intergovernmental	—	154,280	—	—	—	n/a
34 Charges for Goods & Services	8,015,156	8,325,892	8,239,134	8,134,985	8,998,680	10.6 %
35 Non-Court Fines & Forfeitures	—	(175)	—	—	—	n/a
36 Miscellaneous Revenues	2,350	231	—	—	520	n/a
Total	\$ 9,489,372	\$ 10,592,709	\$ 11,166,590	\$ 11,062,441	\$ 11,682,492	5.6 %

WASTEWATER OPERATING - 473

Director of Public Works
Wastewater Division Manager

Scott Schafer
Mike Price

DEFINITION

This division improves, operates and maintains the built environment for collection and treatment of domestic and industrial wastewater facilities. These facilities protect the environment and public health in compliance with federal, state and local regulatory requirements.

Discussion

The City of Yakima Regional Wastewater Treatment Facility (WWTF) and its collection system serves a 2021 population of 97,810 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 is working with the City of Yakima to renew the plant's extended 2011 NPDES permit. Ecology issued a draft permit and draft fact sheet to the City for factual review in September 2020. The City completed the factual review and submitted the drafts to Ecology in October 2020. Ecology has indicated that they will issue the draft permit and fact sheet for public comment in late 2021 or early 2022. 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 updated Facility Plan is scheduled for completion in the second quarter of 2022.

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 and budgeted for 2022.

Authorized increases to rates:

- Strong waste: 2.4% 2021-2022
- Base rate: 3.0% 2021-2022
- Pretreatment: 4.3% 2021-2022

ACCOMPLISHMENTS

Investment in Infrastructure

- Earned Department of Ecology Outstanding Performance Award for 7th consecutive year
- Conveyed and treated 3,200,000,000 gallons of wastewater from over 100,000 customers

- Rehabilitated 16,000 linear feet of failing concrete sewer pipe
- Installed biogas chiller to increase utilization of digester biogas as fuel
- Capacity improvements in existing collection system to service developed Millsite
- Installed odor control system at the Beech Street Lift Station

GOALS

Investment in Infrastructure

- Meet NPDES performance criteria for conveyance and treatment of wastewater
- Design public sewer trunk lines in underserved low-income areas of the city
- Provide sewer trunk line for Millsite development
- Provide sewer main improvements for North First Street Phase III
- Complete Wastewater Collection System Master Plan and Treatment Plant Facility Plan updates

Function(s): 725, 726, 729, 730, 731, 732, 734, 737 and Debt Service: 842, 844, 845, 862, 863, 864 & 876

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Rudkin Road Pump Station				
Million Gallons/Yr. Pumped	710	673	710	715
Yakima	500	475	505	505
Union Gap	210	198	205	210
Total Million Gallons/Yr. Pumped	710	673	710	715
Pumping Costs	\$226,186	\$159,092	\$201,958	\$188,508
Cost Per Million Gallons Pumped	\$318	\$236.00	\$284.00	\$264.00

Wastewater Treatment				
Billion Gallons/Yr. Treated	3.3	3.1	3.2	3.3
Laboratory Tests/Month	1,850	1,850	1,875	1,900
Permitted Hydraulic Capacity (MG, average day peak month)	21.5	21.5	21.5	21.5
Average Day Peak Month	11.0	10.4	11.0	11.5
Percent of Permit Capacity	53%	48%	51%	53%
Peak Day	12	12	13	13
Pounds of Organic Pollutants Treated (BOD)	10,458,740	10,500,953	10,800,000	11,000,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400	53,400
Actual Load Average Day/Max. Month	37,205	38,515	39,000	39,500
Percent of Permit Capacity	70%	72%	73%	74%
Pounds of Total Suspended Solids (TSS)	8,756,711	8,304,031	8,350,000	8,500,000
Permitted Suspended Solids Loading (Avg Day/Max Month)	38,600	38,600	38,600	38,600
Actual Load Average Day/Max. Month	28,491	27,434	28,500	29,000
Percent of Permit Capacity	74%	71%	74%	75%
Biosolids (Dry Tons)	1,278	1,295	1,315	1,330
Treatment Costs	\$8,511,626	\$7,847,670	\$9,373,810	\$9,130,240
Total Facility Debt Service & Cash Contribution for Capital	\$2,130,247	\$3,528,131	\$4,048,969	\$2,568,649

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Capital Projects				
Flow Treated - Million Gallons (MG)	3,286	3,102	3,200	3,300
Cost Per Million Gallons Treated ¹	\$2,743	\$3,142	\$3,679	\$3,070

AUTHORIZED PERSONNEL

Class		2019 Adopted	2020 Adopted	2021 Adopted	2022 Proposed
Code	Position Title	Budget	Budget	Budget	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
8732	Wastewater Maintenance Specialist II ²	13.00	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 Manager	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 ³	1.00	1.00	1.00	—
12202	WWTP Maintenance Supervisor ³	—	—	—	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

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.

² WWTP Operators & WW Maintenance Specialist positions vary due to the capability to be promoted during the fiscal year to the next step.

³ An Industrial Maintenance Supervisor was replaced with a WWTP Maintenance Supervisor mid-year 2021 due to a reorganization.

AUTHORIZED PERSONNEL

Class Code	Position Title	2019	2020	2021	2022
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
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 ⁴		72.20	72.20	72.20	72.20

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
725 Collection Administration	\$ 501,500	\$ 1,900,000	\$ 2,400,000	\$ 2,400,000	\$ 1,000,000	(58.3)%
726 Collections	8,220,661	7,622,001	8,871,281	8,884,614	8,878,595	(0.1)%
729 Rudkin Road Lift Station	226,186	159,092	212,444	201,958	189,926	(6.0)%
730 Treatment Administration	2,540,910	2,545,385	2,514,498	2,514,498	2,508,648	(0.2)%
731 Treatment Operations	6,882,879	6,219,539	7,905,941	7,719,626	7,600,883	(1.5)%
732 Treatment Equipment	—	—	100,000	—	—	n/a
734 Pretreatment Operations	1,175,592	1,201,599	1,253,267	1,194,480	1,357,211	13.6 %
737 Treatment Charges/Transfers	2,900,000	300,000	1,500,000	1,500,000	7,500,000	400.0 %
Debt Service	749,747	749,131	769,969	769,969	689,649	(10.4)%
Total	23,197,475	20,696,747	25,527,400	25,185,145	29,724,912	18.0 %
Revenues by Element						
32 Licenses & Permits	1,315,774	1,408,661	1,427,472	1,427,472	1,477,000	3.5 %
33 Intergovernmental	—	17,456	—	—	—	n/a
34 Charges for Goods & Services	21,541,316	21,781,488	21,695,899	21,695,899	22,290,398	2.7 %
36 Miscellaneous Revenues	29,526	15,296	23,200	23,200	17,000	(26.7)%
37 Property & Trust Gains	1,964,251	763,280	778,177	778,177	600,000	(22.9)%
Transfers In	32,621	32,621	32,621	32,621	—	(100.0)%
Total	24,883,488	24,018,802	23,957,369	23,957,369	24,384,398	1.8 %
Fund Balance						
Beginning Balance	6,295,288	7,981,300	11,303,354	11,303,354	10,075,577	(10.9)%
Revenues less Expenditures	1,686,013	3,322,055	(1,570,031)	(1,227,776)	(5,340,514)	335.0 %
Ending Balance	<u>\$ 7,981,301</u>	<u>\$ 11,303,355</u>	<u>\$ 9,733,323</u>	<u>\$ 10,075,578</u>	<u>\$ 4,735,063</u>	(53.0)%

⁴ Wastewater funds .15 FTE in City Management (102), 1.05 FTE in Codes (220), .75 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).

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages	\$ 3,621,601	\$ 3,735,660	\$ 4,762,619	\$ 4,693,133	\$ 4,743,656	1.1 %
200 Personnel Benefits	1,712,448	1,694,325	1,909,301	1,907,514	1,959,231	2.7 %
Sub-Total Salaries & Benefits	5,334,049	5,429,985	6,671,920	6,600,647	6,702,887	1.5 %
300 Operating Supplies	994,753	984,003	1,185,008	1,307,670	1,130,300	(13.6)%
400 Professional Services & Charges	9,972,026	8,579,466	10,311,006	10,049,862	10,133,428	0.8 %
600 Capital Projects	6,010	7,798	175,000	42,500	60,000	41.2 %
700 Debt Service - Principal	723,237	724,588	725,977	725,977	649,779	(10.5)%
800 Debt Service - Interest	26,511	24,542	43,992	43,992	39,870	(9.4)%
Transfers	6,140,892	4,946,366	6,414,498	6,414,498	11,008,648	71.6 %
Total Expenditures	<u>\$ 23,197,478</u>	<u>\$ 20,696,748</u>	<u>\$ 25,527,401</u>	<u>\$ 25,185,146</u>	<u>\$ 29,724,912</u>	18.0 %

EXPLANATORY NARRATIVE

Collection Administration - 725

This line item is used to record transfers from Wastewater Operating to Capital funds for projects.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
725 Collection Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
Transfers Out	\$ 501,500	\$ 1,900,000	\$ 2,400,000	\$ 2,400,000	\$ 1,000,000	(58.3)%

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 375 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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
726 Collections						
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,059,332	\$ 1,051,778	\$ 1,191,854	\$ 1,191,854	\$ 1,226,201	2.9 %
12 Overtime	3,884	3,586	16,000	10,000	10,000	— %
13 Special Pay	22,381	21,444	57,976	57,976	58,005	0.1 %
14 Retirement/Termination Cashout	10,484	31,663	71,500	101,500	71,500	(29.6)%
Total	1,096,081	1,108,471	1,337,330	1,361,330	1,365,706	0.3 %
200 Benefits	562,949	555,021	596,935	596,935	617,048	3.4 %
300 Operating Supplies						
31 Office & Operating Supplies	56,969	80,102	145,000	150,000	130,000	(13.3)%
32 Fuel	34,038	30,422	45,000	45,000	45,000	— %
35 Small Tools & Equipment	57,541	414	15,000	10,000	15,000	50.0 %
Total	148,548	110,938	205,000	205,000	190,000	(7.3)%
400 Professional Services & Charges						
41 Professional Services	894,751	271,635	320,503	320,503	291,431	(9.1)%
42 Communications	5,855	7,229	11,731	10,381	9,981	(3.9)%
43 Transportation & Training	2,591	(175)	3,500	3,500	3,500	— %
44 Taxes & Assessments	4,612,327	4,442,031	5,085,267	5,085,267	5,074,000	(0.2)%
45 Rentals & Leases	—	—	2,000	2,000	2,000	— %
47 Public Utility Services	30,968	34,987	33,150	36,700	33,400	(9.0)%
48 Repairs & Maintenance	119,368	136,728	113,378	89,478	113,378	26.7 %
49 Miscellaneous	602,212	813,636	1,092,487	1,133,520	1,123,150	(0.9)%
Total	6,268,072	5,706,071	6,662,016	6,681,349	6,650,840	(0.5)%
600 Capital Outlay						
63 Impr Other Than Buildings	—	—	10,000	10,000	10,000	— %
64 Machinery & Equipment	6,010	—	60,000	30,000	45,000	50.0 %
Total	6,010	—	70,000	40,000	55,000	37.5 %
Vehicle Replacement	139,001	141,500	—	—	—	n/a
Total Expenditures	\$ 8,220,661	\$ 7,622,001	\$ 8,871,281	\$ 8,884,614	\$ 8,878,594	(0.1)%

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
729 Rudkin Road Lift Station						
100 Salaries & Wages						
11 Salaries & Wages	\$ 85,545	\$ 76,154	\$ 94,343	\$ 94,343	\$ 85,177	(9.7)%
12 Overtime	4,092	3,665	4,500	4,500	4,500	— %
13 Special Pay	1,245	929	1,500	1,500	1,500	— %
14 Retirement/Termination Cashout	1,109	1,166	2,300	2,314	2,300	(0.6)%
Total	91,991	81,914	102,643	102,657	93,477	(8.9)%
200 Benefits	38,977	34,955	39,482	39,482	37,099	(6.0)%
300 Operating Supplies						
31 Office & Operating Supplies	1,190	—	10,000	2,000	2,000	— %
400 Professional Services & Charges						
41 Professional Services	44,728	18,641	20,227	20,227	19,688	(2.7)%
42 Communications	603	581	556	556	625	12.4 %
47 Public Utility Services	21,569	22,465	29,000	26,500	26,500	— %
48 Repairs & Maintenance	26,590	—	10,000	10,000	10,000	— %
49 Miscellaneous	—	—	537	537	537	— %
Total	93,490	41,687	60,320	57,820	57,350	(0.8)%
Vehicle Replacement	537	537	—	—	—	n/a
Total Expenditures	<u>\$ 226,185</u>	<u>\$ 159,093</u>	<u>\$ 212,445</u>	<u>\$ 201,959</u>	<u>\$ 189,926</u>	(6.0)%

Treatment Administration - 730

This function is used to record various transfers from Wastewater Operating to Capital funds for projects.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
730 Treatment Administration						
Transfers Out	\$ 2,540,910	\$ 2,545,385	\$ 2,514,498	\$ 2,514,498	\$ 2,508,648	(0.2)%

Treatment Operations - 731

This function includes the operation and maintenance costs of the Treatment Facility in the Wastewater Operating Fund (473). Approximately 3.2 billion gallons of sewage is treated annually at the Treatment Facility. An excess of 1,850 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 than the replaced equipment.

The facility's rated hydraulic capacity in our NPDES permit is 21.5 million gallons per day (mgd). The 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

	2020	2021	2022
	Actual	Estimated	Projected
Million Gallons Treated (Total)	3,102	3,150	3,200
Yakima (%)	85.1%	85.5%	85.5%
Union Gap (%)	6.4%	6.5%	6.5%
Terrace Heights (%)	8.5%	8.0%	8.0%
 BOD Treated (lbs.) (Includes Dry Matter)	 10,500,953	 10,700,000	 10,900,000
Yakima (%)	88.3%	88.4%	88.4%
Union Gap (%)	4.4%	5.6%	5.6%
Terrace Heights (%)	7.3%	6.0%	6.0%
 TSS Treated (lbs.) (Includes Dry Matter.)	 8,304,031	 8,400,000	 8,500,000
Yakima (%)	90.6%	90.0%	90.3%
Union Gap (%)	5.5%	6.0%	6.0%
Terrace Heights (%)	3.9%	4.0%	4.0%

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

(2022 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	<u>\$ 879,000</u>	<u>\$ 81,000</u>	<u>\$ 39,996</u>

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
731 Treatment Operations						
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,661,582	\$ 1,728,145	\$ 2,310,404	\$ 2,310,404	\$ 2,361,426	2.2 %
12 Overtime	173,276	183,048	220,000	200,000	200,000	— %
13 Special Pay	44,909	44,301	80,081	45,081	45,084	— %
14 Retirement/Termination Cashout	12,431	45,206	100,000	100,000	50,000	(50.0)%
Total	1,892,198	2,000,700	2,710,485	2,655,485	2,656,510	— %
200 Benefits	873,547	868,251	1,024,860	1,024,860	1,058,863	3.3 %
300 Operating Supplies						
31 Office & Operating Supplies	809,940	846,384	911,708	1,037,270	880,000	(15.2)%
32 Fuel	11,714	7,053	16,800	16,800	16,800	— %
35 Small Tools & Equipment	11,613	9,899	25,000	25,000	25,000	— %
Total	833,267	863,336	953,508	1,079,070	921,800	(14.6)%
400 Professional Services & Charges						
41 Professional Services	1,451,017	684,182	1,136,903	846,403	974,625	15.1 %
42 Communications	15,354	14,882	17,726	18,476	17,726	(4.1)%
43 Transportation & Training	3,682	192	8,000	3,000	4,000	33.3 %
44 Taxes & Assessments	266,539	290,119	250,100	300,000	300,000	— %
45 Rentals & Leases	781	642	15,000	10,000	10,000	— %
47 Public Utility Services	1,238,019	1,274,098	1,452,000	1,486,188	1,327,000	(10.7)%
48 Repairs & Maintenance	41,775	31,207	118,359	88,144	118,359	34.3 %
49 Miscellaneous	216,701	134,132	219,000	208,000	212,000	1.9 %
Total	3,233,868	2,429,454	3,217,088	2,960,211	2,963,710	0.1 %
600 Capital Outlay						
64 Machinery & Equipment	—	7,798	—	—	—	n/a
Vehicle Replacement	50,000	49,999	—	—	—	n/a
Total Expenditures	\$ 6,882,880	\$ 6,219,538	\$ 7,905,941	\$ 7,719,626	\$ 7,600,883	(1.5)%

Treatment Equipment - 732

Funds are budgeted in this line item as a contingency for new wastewater treatment plant equipment.

				2021	2021	2022	% Chng
	2019	2020		Amended	Estimated	Projected	
732 Treatment Equipment	Actual	Actual		Budget	Year-End	Budget	YE Est to Proj
600 Capital Outlay							
64 Machinery & Equipment	\$ —	\$ —	\$	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 §56.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 29 SIU's in the combined service area and approximately 490 MIU's. In addition, the City performs monthly sampling and monitoring of wastewater from Union Gap and Terrace Heights. Year to date for 2021 the Pretreatment Program has performed compliance inspections on 25 of the 29 SIU's. In addition, each SIU is required to be sampled a minimum of once per year by the City in accordance with the City's NPDES permit. Year to date, the Pretreatment Program is on schedule to inspect and sample each of the 490 MIU's.

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 2022, 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 *Pimephales promelas*. An outside laboratory 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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
734 Pretreatment Operations						
100 Salaries & Wages						
11 Salaries & Wages	\$ 538,227	\$ 541,248	\$ 568,961	\$ 568,961	\$ 593,263	4.3 %
12 Overtime	1,060	988	2,200	2,200	2,200	— %
13 Special Pay	449	286	9,000	500	500	— %
14 Retirement/Termination Cashout	1,594	2,054	32,000	2,000	32,000	n/a
Total	541,330	544,576	612,161	573,661	627,963	9.5 %
200 Benefits	236,976	236,098	248,024	246,237	246,221	— %
300 Operating Supplies						
31 Office & Operating Supplies	6,671	5,351	10,250	15,350	10,250	(33.2)%
32 Fuel	5,076	4,377	6,000	6,000	6,000	— %
35 Small Tools & Equipment	—	—	250	250	250	— %
Total	11,747	9,728	16,500	21,600	16,500	(23.6)%

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
734 Pretreatment Operations	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	79,557	91,437	116,632	100,132	124,717	24.6 %
42 Communications	4,708	3,755	4,690	4,690	4,690	— %
43 Transportation & Training	1,460	—	2,500	1,000	2,500	150.0 %
44 Taxes & Assessments	260,994	280,255	195,733	195,733	280,300	43.2 %
48 Repairs & Maintenance	8,825	2,699	11,554	11,754	11,754	— %
49 Miscellaneous	21,051	24,106	40,473	37,173	37,566	1.1 %
Total	376,595	402,252	371,582	350,482	461,527	31.7 %
600 Capital Outlay						
64 Machinery & Equipment	—	—	5,000	2,500	5,000	100.0 %
Vehicle Replacement	8,944	8,944	—	—	—	n/a
Total Expenditures	\$ 1,175,592	\$ 1,201,598	\$ 1,253,267	\$ 1,194,480	\$ 1,357,211	13.6 %

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	To	2020	2021	2022
	Fund /	Fund	Actual	Year-End	Projected
	Function			Estimate	Budget
WW Treatment Facility Projects	473/725	478	\$ 1,900,000	\$ 2,400,000	\$ 1,000,000
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	412,738	386,850	382,400
2012 Revenue Bonds	473/730	493	1,169,200	1,164,200	1,162,800
Total - Function 730			2,545,386	2,514,498	2,508,648
Collection Systems Construction	473/737	476	300,000	1,500,000	7,967,000
Total			\$ 4,745,386	\$ 6,414,498	\$11,475,648

			2021	2021	2022	% Chng
737 Treatment Charges/Transfers	2019	2020	Amended	Estimated	Projected	YE Est
	Actual	Actual	Budget	Year-End	Budget	to Proj
Transfers Out	\$ 2,900,000	\$ 300,000	\$ 1,500,000	\$ 1,500,000	\$ 7,500,000	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

	2020	2021	2022	Maturity
	Actual	Year-End Estimate	Projected Budget	Date
Revenue Bonds				
2013 Wastewater Ref 2003 Series B (Fund 493)	\$ 1,169,200	\$ 1,164,200	\$ 1,162,800	11/01/23
2008 Wastewater (Fund 488)	412,733	386,850	382,400	11/01/27
Subtotal - Transfer to Debt Service Funds	1,581,933	1,551,050	1,545,200	
Intergovernmental Loans				
2001 Fruitvale Neighborhood Water Wastewater Project	77,948	78,013	—	07/01/21
2005 River Road - Wastewater Improvement	125,799	127,352	126,731	07/01/25
2007 Ultra Violet Disinfection	123,412	125,638	125,031	07/01/27
SRF L1100008 - Wastewater Energy Efficiency Project	32,088	34,826	34,826	03/31/33
Wastewater Treatment Plant	272,443	276,479	275,806	03/31/33
L1200019 P2305 - Industrial Waste Anaerobic / Methane Utilization / Energy Conservation	84,390	88,254	87,847	09/01/31
PC13-961-059 P2327 Industrial Waste Anaerobic / Industrial Wastewater Main Extension	33,051	39,409	39,409	06/01/32
Subtotal - Debt Service in Wastewater Fund	749,131	769,971	689,650	
Total Debt Service	\$ 2,331,064	\$ 2,321,021	\$ 2,234,850	

	2019	2020	2021	2021	2022	% Chng
Debt Service	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Debt Service	\$ 749,747	\$ 749,131	\$ 769,969	\$ 769,969	\$ 689,649	(10.4)%

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.

	2019	2020	2021	2021	2022	% Chng
Revenue	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 6,295,288	\$ 7,981,300	\$ 11,303,354	\$ 11,303,354	\$ 10,075,577	(10.9)%
32 Licenses & Permits	1,315,774	1,408,661	1,427,472	1,427,472	1,477,000	3.5 %
33 Intergovernmental	—	17,456	—	—	—	n/a
34 Charges for Goods & Services	21,541,316	21,781,488	21,695,899	21,695,899	22,290,398	2.7 %
36 Miscellaneous Revenues	29,526	15,296	23,200	23,200	17,000	(26.7)%
37 Property & Trust Gains	1,964,251	763,280	778,177	778,177	600,000	(22.9)%
Transfers In	32,621	32,621	32,621	32,621	—	(100.0)%
Total	\$ 31,178,776	\$ 32,000,102	\$ 35,260,723	\$ 35,260,723	\$ 34,459,975	(2.3)%

WASTEWATER CAPITAL FACILITIES - 472

Director of Public Works
Wastewater Division Manager

Scott Schafer
Mike Price

DEFINITION

This fund is used for expenditures that are required for the purpose of moderate level replacement and capital repair to the Wastewater Treatment Facility. In 2022, 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 Budget](#) section for further information.

Function(s): 739.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
739 Capital Improvement	\$ 99,132	\$ 439,712	\$ 2,773,942	\$ 657,880	\$ 2,500,000	280.0 %
Revenues by Element						
34 Charges for Goods & Services	121,000	76,627	121,000	121,000	121,000	— %
Transfers In	879,000	879,000	879,000	879,000	879,000	— %
Total	1,000,000	955,627	1,000,000	1,000,000	1,000,000	— %
Fund Balance						
Beginning Balance	3,133,277	4,034,146	4,550,061	4,550,061	4,892,180	7.5 %
Revenues less Expenditures	900,868	515,915	(1,773,942)	342,120	(1,500,000)	(538.4)%
Ending Balance	<u>\$ 4,034,145</u>	<u>\$ 4,550,061</u>	<u>\$ 2,776,119</u>	<u>\$ 4,892,181</u>	<u>\$ 3,392,180</u>	(30.7)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 99,132	\$ 180,553	\$ 507,880	\$ 257,880	\$ 500,000	93.9 %
600 Capital Projects	—	259,159	2,266,062	400,000	2,000,000	400.0 %
Total Expenditures	<u>\$ 99,132</u>	<u>\$ 439,712</u>	<u>\$ 2,773,942</u>	<u>\$ 657,880</u>	<u>\$ 2,500,000</u>	280.0 %

EXPLANATORY NARRATIVE**Capital Improvement - 739**

This Function is a contingency for major facility repairs, industrial coating, or minor equipment replacement.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
739 Capital Improvement	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 2,300	\$ 7,880	\$ 7,880	\$ —	(100.0)%
48 Repairs & Maintenance	99,132	178,253	500,000	250,000	500,000	100.0 %
Total	99,132	180,553	507,880	257,880	500,000	93.9 %
600 Capital Outlay						
65 Construction Projects	—	259,159	2,266,062	400,000	2,000,000	400.0 %
Total Expenditures	\$ 99,132	\$ 439,712	\$ 2,773,942	\$ 657,880	\$ 2,500,000	280.0 %

Revenue

This account reflects the contribution from Terrace Heights and Union Gap to the Facility Reserve Fund in accordance with the 3-Party Agreement, interest and a transfer from Wastewater Operating (473). Funds budgeted in the year-end estimate and not spent are brought forward to the next year.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 3,133,277	\$ 4,034,146	\$ 4,550,061	\$ 4,550,061	\$ 4,892,180	7.5 %
34 Charges for Goods & Services	121,000	76,627	121,000	121,000	121,000	— %
Transfers In	879,000	879,000	879,000	879,000	879,000	— %
Total	\$ 4,133,277	\$ 4,989,773	\$ 5,550,061	\$ 5,550,061	\$ 5,892,180	6.2 %

WASTEWATER CAPITAL CONSTRUCTION - 476

Director of Public Works
Wastewater Division Manager

Scott Schafer
Mike Price

DEFINITION

This fund serves to provide resources for Wastewater System planning and collection system capital improvements. These efforts consist of capital projects to reduce or eliminate in-flow and infiltration, assist with financing of new trunk construction to accommodate service area growth, upgrading capacity of collection lines where needed, installation of new collection systems into select neighborhoods and repair/replacement of deteriorated pipes. See the [Capital Budget](#) section for further information.

Function(s): 738.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
738 Capital Improvement	\$ 1,810,888	\$ 3,745,608	\$ 4,701,673	\$ 3,510,427	\$ 9,743,883	177.6 %
Revenues by Element						
33 Intergovernmental	11,383	—	—	—	—	n/a
Transfers In	2,900,000	300,000	1,500,000	1,500,000	7,967,000	431.1 %
Total	2,911,383	300,000	1,500,000	1,500,000	7,967,000	431.1 %
Fund Balance						
Beginning Balance	6,968,110	8,068,604	4,622,996	4,622,996	2,612,569	(43.5)%
Revenues less Expenditures	1,100,495	(3,445,608)	(3,201,673)	(2,010,427)	(1,776,883)	(11.6)%
Ending Balance	<u>\$ 8,068,605</u>	<u>\$ 4,622,996</u>	<u>\$ 1,421,323</u>	<u>\$ 2,612,569</u>	<u>\$ 835,686</u>	(68.0)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 362,830	\$ 136,305	\$ 534,104	\$ 468,427	\$ 4,328,986	824.2 %
600 Capital Projects	1,448,059	3,609,303	4,167,569	2,575,000	4,315,000	67.6 %
Transfers	—	—	—	467,000	1,099,897	135.5 %
Total Expenditures	<u>\$ 1,810,889</u>	<u>\$ 3,745,608</u>	<u>\$ 4,701,673</u>	<u>\$ 3,510,427</u>	<u>\$ 9,743,883</u>	177.6 %

EXPLANATORY NARRATIVE**Capital Improvement - 738**

The total capital outlay with the carryover from the previous year is detailed in the following chart. 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	1,800,000
North First Street	250,000
Congdon Sewer Main	200,000
Infill Design For Unserved Areas	300,000
Industrial Waste Line Extension Design	200,000
Other (Equipment/Prof Svcs/Contractors)	5,493,883
Total Sewer Construction	<u>\$ 9,743,883</u>

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
738 Capital Improvement						
400 Professional Services & Charges						
41 Professional Services	\$ 459,462	\$ 123,533	\$ 524,104	\$ 438,427	\$ 4,318,986	885.1 %
48 Repairs & Maintenance	(96,633)	12,772	10,000	30,000	10,000	(66.7)%
Total	<u>362,829</u>	<u>136,305</u>	<u>534,104</u>	<u>468,427</u>	<u>4,328,986</u>	<u>824.2 %</u>
600 Capital Outlay						
62 Buildings	52,490	407,673	25,000	25,000	15,000	(40.0)%
63 Impr Other Than Buildings	—	179,505	1,000,000	1,000,000	1,800,000	80.0 %
64 Machinery & Equipment	—	—	100,000	50,000	50,000	— %
65 Construction Projects	1,395,569	3,022,125	3,042,569	1,500,000	2,450,000	63.3 %
Total	<u>1,448,059</u>	<u>3,609,303</u>	<u>4,167,569</u>	<u>2,575,000</u>	<u>4,315,000</u>	<u>67.6 %</u>
Transfers Out	—	—	—	467,000	1,099,897	
Total Expenditures	<u>\$ 1,810,888</u>	<u>\$ 3,745,608</u>	<u>\$ 4,701,673</u>	<u>\$ 3,510,427</u>	<u>\$ 9,743,883</u>	<u>177.6 %</u>

Revenue

Revenues consist of transfers from Wastewater Operating (473) and intergovernmental revenue from the Conference of Governments/Camp Hope in 2019.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Beginning Balance	\$ 6,968,110	\$ 8,068,604	\$ 4,622,996	\$ 4,622,996	\$ 2,612,569	(43.5)%
33 Intergovernmental	11,383	—	—	—	—	n/a
Transfers In	2,900,000	300,000	1,500,000	1,500,000	7,967,000	431.1 %
Total	<u>\$ 9,879,493</u>	<u>\$ 8,368,604</u>	<u>\$ 6,122,996</u>	<u>\$ 6,122,996</u>	<u>\$ 10,579,569</u>	<u>72.8 %</u>

WASTEWATER CAPITAL PROJECTS - 478

Director of Public Works
Wastewater Division Manager

Scott Schafer
Mike Price

DEFINITION

The Yakima Wastewater Facilities Project Fund directs funds to provide payments for costs associated with the planning, installation, rehabilitation, expansion and modification of the Wastewater Treatment Facility and the Rudkin Road Lift Station.

This fund provides resources for mandated treatment work, expansion and rehabilitation outlined in the adopted Facilities Plan and other planning documents. The projected budget includes expenditures for facility improvements, rehabilitation, and professional services related to construction activities associated with the Facility Plan, Biosolids Management Plan, and other planning documents associated with NPDES Permit compliance. See the [Capital Budget](#) section for further information.

Function(s): 739.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
739 Capital Improvement	\$ 1,552,954	\$ 577,328	\$ 3,512,974	\$ 1,501,945	\$ 4,116,282	174.1 %
Revenues by Element						
Transfers In	501,500	1,900,000	2,400,000	2,400,000	1,000,000	(58.3)%
Fund Balance						
Beginning Balance	4,326,248	3,274,794	4,597,467	4,597,467	5,495,521	19.5 %
Revenues less Expenditures	(1,051,454)	1,322,672	(1,112,974)	898,055	(3,116,282)	(447.0)%
Ending Balance	<u>\$ 3,274,794</u>	<u>\$ 4,597,466</u>	<u>\$ 3,484,493</u>	<u>\$ 5,495,522</u>	<u>\$ 2,379,239</u>	(56.7)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 230,570	\$ 111,903	\$ 961,988	\$ 601,945	\$ 616,282	2.4 %
600 Capital Projects	1,322,384	465,425	2,550,986	900,000	3,500,000	288.9 %
Total Expenditures	<u>\$ 1,552,954</u>	<u>\$ 577,328</u>	<u>\$ 3,512,974</u>	<u>\$ 1,501,945</u>	<u>\$ 4,116,282</u>	174.1 %

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 2022. Funds budgeted for the previous year and not spent are brought forward to the next year.

CAPITAL PROJECTS EXPENDITURES

Biosolids Lagoon Cleaning	\$ 2,500,000
Biosolids Dewatering Improvements	1,000,000
Other (Equipment/Prof Svcs/Contractors)	616,282
Total Wastewater Facility Project	<u>\$ 4,116,282</u>

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
739 Capital Improvement						
400 Professional Services & Charges						
41 Professional Services	\$ 52,318	\$ 105,237	\$ 861,988	\$ 501,945	\$ 516,282	2.9 %
48 Repairs & Maintenance	178,252	6,666	100,000	100,000	100,000	— %
Total	230,570	111,903	961,988	601,945	616,282	2.4 %
600 Capital Outlay						
63 Impr Other Than Buildings	—	61,185	—	—	—	n/a
65 Construction Projects	1,322,384	404,240	2,550,986	900,000	3,500,000	288.9 %
Total	1,322,384	465,425	2,550,986	900,000	3,500,000	288.9 %
Total Expenditures	<u>\$ 1,552,954</u>	<u>\$ 577,328</u>	<u>\$ 3,512,974</u>	<u>\$ 1,501,945</u>	<u>\$ 4,116,282</u>	174.1 %

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).

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 4,326,248	\$ 3,274,794	\$ 4,597,467	\$ 4,597,467	\$ 5,495,521	19.5 %
Transfers In	501,500	1,900,000	2,400,000	2,400,000	1,000,000	(58.3)%
Total	<u>\$ 4,827,748</u>	<u>\$ 5,174,794</u>	<u>\$ 6,997,467</u>	<u>\$ 6,997,467</u>	<u>\$ 6,495,521</u>	(7.2)%

STORMWATER OPERATING - 441

Director of Public Works
Wastewater Division Manager

Scott Schafer
Mike Price

DEFINITION

The functions of this division include the responsibilities and obligations set forth by the City's August 2019 Eastern Washington Phase II Municipal Stormwater Permit (permit) and the State mandated Underground Injection Control (UIC) Program (WAC 173-218). The permit will remain in effect through July of 2024.

The mandated responsibilities include collecting, transporting, and treatment of surface water (stormwater) to protect the environment, public health and welfare, and assess and comply with regulatory agency requirements such as providing education and outreach to the community related to permit compliance.

Discussion

An update to the City's 2014 Stormwater Collection System Master Plan is underway in 2021 and is planned to be completed in the first quarter of 2022. 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 2021. In 2022, DID integration efforts will focus on abandoning DID infrastructure that crosses the Yakima city limits into Union Gap.

In 2021, the City restored the Trolley Berm that mitigates flooding from Wide Hollow Creek. In 2022, 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. Projects in 2022 will include debris removal and the funding of box culvert construction at two Wide Hollow Road bridges that are scheduled for replacement.

ACCOMPLISHMENTS

Investment in Infrastructure

- Completed independent audit of 2019 Stormwater NPDES Compliance.
- Study and design of City of Yakima stormwater conveyance improvements in south Yakima.
- Completed stormwater conveyance improvements on Arlington and Avenue and at Skyview Drive.
- Stormwater outreach effectiveness study.

GOALS

Investment in Infrastructure

- Construct stormwater conveyance improvements in south Yakima.
- Clean and line legacy Drainage Improvement District pipes that are obstructed by roots.
- Provide stormwater conveyance and treatment improvements included with the North First Street Phase III project.
- Complete Stormwater Collection System Master Plan update.

Function(s): 746.

AUTHORIZED PERSONNEL

Stormwater funds 11.45 FTE's in Wastewater, .21 FTE's in Water, .51 FTE's in Engineering, .05 FTE's in City Management and .05 FTE's in Public Works. 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, Vector waste handling and response to citizens. The Surface Water Engineer provides review of private development applications and designs surface water projects for the City of Yakima's public projects, including addressing localized flooding issues. The remaining FTE's represent employee time that is dedicated to support mandated stormwater activities and address safety and liability issues from other divisions within the City of Yakima.

AUTHORIZED PERSONNEL

		2019	2020	2021	2022
Class		Adopted	Adopted	Adopted	Proposed
Code	Position Title	Budget	Budget	Budget	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

AUTHORIZED PERSONNEL

		2019	2020	2021	2022
Class		Adopted	Adopted	Adopted	Proposed
Code	Position Title	Budget	Budget	Budget	Budget
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	0.05
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	12.22

Note: All positions in the preceding chart 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

		2019	2020	2021	2021	2022	% Chng
		Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function							
746	Administration	\$ 3,681,026	\$ 3,658,532	\$ 4,280,045	\$ 4,188,773	\$ 4,880,079	16.5 %
Revenues by Element							
33	Intergovernmental	50,000	—	—	—	—	n/a
34	Charges for Goods & Services	—	—	1,000	1,000	—	(100.0)%
36	Miscellaneous Revenues	3,815,878	4,008,811	4,004,815	4,004,815	4,064,410	1.5 %
Total		3,865,878	4,008,811	4,005,815	4,005,815	4,064,410	1.5 %

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Fund Balance						
Beginning Balance	1,120,412	1,305,264	1,655,543	1,655,543	1,472,586	(11.1)%
Revenues less Expenditures	184,852	350,279	(274,230)	(182,958)	(815,669)	345.8 %
Ending Balance	<u>\$ 1,305,264</u>	<u>\$ 1,655,543</u>	<u>\$ 1,381,313</u>	<u>\$ 1,472,585</u>	<u>\$ 656,917</u>	(55.4)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
Expenditures by Object	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 541,090	\$ 557,324	\$ 894,832	\$ 891,832	\$ 928,943	4.2 %
200 Personnel Benefits	259,505	254,044	381,140	381,140	389,723	2.3 %
Sub-Total Salaries & Benefits	800,595	811,368	1,275,972	1,272,972	1,318,666	3.6 %
300 Operating Supplies	57,519	66,732	72,000	64,515	60,000	(7.0)%
400 Professional Services & Charges	1,562,912	1,520,432	1,699,073	1,633,286	1,901,413	16.4 %
600 Capital Projects	—	—	15,000	—	—	n/a
Transfers	1,260,000	1,260,000	1,218,000	1,218,000	1,600,000	31.4 %
Total Expenditures	<u>\$ 3,681,026</u>	<u>\$ 3,658,532</u>	<u>\$ 4,280,045</u>	<u>\$ 4,188,773</u>	<u>\$ 4,880,079</u>	16.5 %

EXPLANATORY NARRATIVE

In 2014 the Wastewater Division implemented a basin approach to the maintenance and operation of the Stormwater system. A Stormwater system inventory and assessment during the first years of the Stormwater permit compliance program identified the required staffing and equipment to provide ongoing system repairs and operation in support of permit compliance and the provision of a reliable system to the community. In 2014 and 2015, collections crews procured the necessary equipment and implemented efficient workflow procedures to establish permit compliance. In 2014 FCS Group was hired to provide a Stormwater and Wastewater Division rate study. The rate study was completed in 2014 and recommended increasing Stormwater rates to create and sustain a Stormwater capital improvement program. In 2019, the Yakima City Council approved a 2.5% annual rate increase for each year from 2019-2022. A cost of service and rate study for the Division is planned and budgeted 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
746 Administration	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 522,590	\$ 539,147	\$ 844,263	\$ 844,263	\$ 881,356	4.4 %
12 Overtime	1,652	1,405	8,000	5,000	5,000	— %
13 Special Pay	9,844	10,831	15,569	15,569	15,586	0.1 %
14 Retirement/Termination Cashout	7,004	5,940	27,000	27,000	27,000	— %
Total	541,090	557,323	894,832	891,832	928,942	4.2 %
200 Benefits	259,505	254,044	381,140	381,140	389,723	2.3 %
300 Operating Supplies						
31 Office & Operating Supplies	28,093	61,830	40,000	44,515	40,000	(10.1)%
32 Fuel	9,205	4,389	12,000	10,000	10,000	— %
35 Small Tools & Equipment	20,220	512	20,000	10,000	10,000	— %
Total	57,518	66,731	72,000	64,515	60,000	(7.0)%
400 Professional Services & Charges						
41 Professional Services	238,051	89,421	163,089	111,879	154,156	37.8 %
42 Communications	1,534	1,216	2,480	2,480	2,480	— %
43 Transportation & Training	1,223	213	1,500	1,500	1,500	— %
44 Taxes & Assessments	623,498	644,423	660,722	660,722	872,882	32.1 %
45 Rentals & Leases	—	—	4,000	4,000	4,000	— %
47 Public Utility Services	6,526	5,313	10,000	7,500	7,500	— %
48 Repairs & Maintenance	529,506	533,868	550,608	551,108	551,108	— %
49 Miscellaneous	162,575	245,979	306,674	294,097	307,787	4.7 %
Total	1,562,913	1,520,433	1,699,073	1,633,286	1,901,413	16.4 %
600 Capital Outlay						
64 Machinery & Equipment	—	—	15,000	—	—	n/a
Transfers Out	1,200,000	1,200,000	1,218,000	1,218,000	1,600,000	31.4 %
Vehicle Replacement	60,000	60,000	—	—	—	n/a
Total Expenditures	\$ 3,681,026	\$ 3,658,531	\$ 4,280,045	\$ 4,188,773	\$ 4,880,078	16.5 %

Revenue

Revenues consist of the remainder of the Municipal Stormwater Capacity grant in 2019 and Stormwater charges and assessments.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 1,120,412	\$ 1,305,264	\$ 1,655,543	\$ 1,655,543	\$ 1,472,586	(11.1)%
33 Intergovernmental	50,000	—	—	—	—	n/a
34 Charges for Goods & Services	—	—	1,000	1,000	—	(100.0)%
36 Miscellaneous Revenues	3,815,878	4,008,811	4,004,815	4,004,815	4,064,410	1.5 %
Total	\$ 4,986,290	\$ 5,314,075	\$ 5,661,358	\$ 5,661,358	\$ 5,536,996	(2.2)%

STORMWATER CAPITAL - 442

Director of Public Works
Wastewater Division Manager

Scott Schafer
Mike Price

DEFINITION

This fund provides resources for Surface/Stormwater System planning and collection system capital improvements. Revenues are dependent on a line item transfer from Stormwater Utility (441) and from grants from the Washington Department of Ecology. These efforts consist of capital improvements and maintenance of the stormwater conveyance and treatment portion of the City's built environment.

Discussion

Completed projects will incorporate elements of the City's Business and Strategic plans to not only improve the built environment, but to improve the appearance of the City, develop partnerships and involve the public. The Municipal Storm Sewer System is operated in compliance with the Eastern Washington Municipal Stormwater Phase II general permit.

City Council's past direction was to keep stormwater utility rates reflective of a "minimal compliance" approach is considered along with capital improvement needs that are necessary to reduce flood hazard risks, improve the reliability of stormwater conveyance and maintain and improve the appearance of the City.

The Underground Injection Control (UIC) and National Pollutant Discharge Elimination System (NPDES) permit will continue to require increased investment in stormwater capital. The installation of new infrastructure in under-served areas must also be reflective of the rates.

The Division is continuing the ongoing effort to efficiently integrate over 30 miles of legacy County drainage pipe (formerly Drainage Improvement Districts) into the City stormwater system. Expenses associated with this integration include condition assessment and abandonment, repair or realignment to meet City stormwater system objectives.

The City's Stormwater Division is allocating funds for ongoing maintenance of Yakima urban streams (Cowiche, Spring, Wide Hollow, and Ahtanum Creeks) to optimize stream capacity for snow melt and rainfall conveyance. Efforts will include debris removal and funding for the constructions of box culverts to increase conveyance capacity at two bridges that are scheduled for replacements.

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 Budget](#) section for further information.

Function(s): 752.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
752 Capital Improvement	\$ 2,382,288	\$ 1,282,811	\$ 6,133,710	\$ 2,221,865	\$ 4,074,874	83.4 %
Revenues by Element						
Transfers In	1,200,000	1,200,000	1,218,000	1,218,000	2,067,000	69.7 %

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Fund Balance						
Beginning Balance	5,384,438	4,202,150	4,119,339	4,119,339	3,115,475	(24.4)%
Revenues less Expenditures	(1,182,288)	(82,811)	(4,915,710)	(1,003,865)	(2,007,874)	100.0 %
Ending Balance	<u>\$ 4,202,150</u>	<u>\$ 4,119,339</u>	<u>\$ (796,371)</u>	<u>\$ 3,115,474</u>	<u>\$ 1,107,601</u>	(64.4)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
Expenditures by Object	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ 78,285	\$ 121,691	\$ 422,246	\$ 354,865	\$ 124,977	(64.8)%
600 Capital Projects	2,304,003	1,161,120	5,711,464	1,400,000	2,850,000	103.6 %
Transfers	—	—	—	467,000	1,099,897	135.5 %
Total Expenditures	<u>\$ 2,382,288</u>	<u>\$ 1,282,811</u>	<u>\$ 6,133,710</u>	<u>\$ 2,221,865</u>	<u>\$ 4,074,874</u>	83.4 %

EXPLANATORY NARRATIVE

Capital Improvement - 752

The total capital outlay with the carryover from the previous year is detailed in the following chart. Funds budgeted in the year-end estimate and not spent are brought forward to the next year.

STORMWATER CAPITAL EXPENDITURES

Drainage Improvement District (DID)	\$ 1,000,000
Street Flood Hazard Reduction	500,000
Urban Stream Flood Mitigation/Box Culverts	1,000,000
North First Street	350,000
Other (Equipment/Prof Svcs/Contractors/Contingencies)	1,224,874
Total Stormwater Construction	<u>\$ 4,074,874</u>

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.

	2019	2020	2021	2021	2022	% Chng
752 Capital Improvements	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 72,087	\$ 107,621	\$ 397,246	\$ 279,865	\$ 99,977	(64.3)%
48 Repairs & Maintenance	6,198	14,070	25,000	75,000	25,000	(66.7)%
Total	<u>78,285</u>	<u>121,691</u>	<u>422,246</u>	<u>354,865</u>	<u>124,977</u>	(64.8)%

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
752 Capital Improvements	Actual	Actual	Budget	Year-End	Budget	to Proj
600 Capital Outlay						
62 Buildings	—	400,229	—	—	—	n/a
65 Construction Projects	2,304,003	760,891	5,711,464	1,400,000	2,850,000	103.6 %
Total	2,304,003	1,161,120	5,711,464	1,400,000	2,850,000	103.6 %
Transfers Out	—	—	—	467,000	1,099,897	
Total Expenditures	\$ 2,382,288	\$ 1,282,811	\$ 6,133,710	\$ 2,221,865	\$ 4,074,874	83.4 %

Revenue

Revenue consists of a transfer from Stormwater Operating (441).

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 5,384,438	\$ 4,202,150	\$ 4,119,339	\$ 4,119,339	\$ 3,115,475	(24.4)%
Transfers In	1,200,000	1,200,000	1,218,000	1,218,000	2,067,000	69.7 %
Total	\$ 6,584,438	\$ 5,402,150	\$ 5,337,339	\$ 5,337,339	\$ 5,182,475	(2.9)%

WATER OPERATING - 474

**Director of Public Works
Water/Irrigation Manager**

**Scott Schafer
Dave Brown**

DEFINITION

This fund is responsible for the treatment and delivery of potable water of sufficient quantity and quality to meet domestic, fire suppression, commercial, industrial, and irrigation needs within the system's retail service area.

Water demand varies throughout the year from a low of 8 to a peak of 21 million gallons per day, consumed through approximately 18,900 service installations. Water is supplied from the Naches River to the Naches River Water Treatment Plant located at 6390 US Highway 12 where it is treated to meet state and federal drinking water standards. Seasonal supply capabilities are provided by the Kissel, Kiwanis, Gardner, and Airport wells and through Aquifer Storage and Recovery.

Water 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 over the last few years and due to COVID. 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 sodium hypochlorite (used for disinfection). 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 Recovery project has added to the number and types 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 place 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 delivery 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 is planned for the winter of 2021-2022. When aquifer storage and recovery is fully implemented the city will have a full redundant water supply to withstand droughts and climate change affects.

ACCOMPLISHMENTS

Investment in Infrastructure

- Treated and delivered 3,720,000,000 gallons of water to over 70,000 customers.
- Reduce unaccounted for water by 9% by stopping leaks in one of the reservoirs.
- Replaced 20 failing fire hydrants.
- Installed 100 new water and fire services.
- Initial temporary repairs to first level reservoir.
- Design improvement to the Water Treatment Plant Intake to help direct the river towards the intake.
- Replace water mains in East Viola, S. 1st Street and Mead and on N. 1st Street.
- Added a new main near 41st Ave and Avalanche to improve fire flow.
- Replaced the chlorine generator cell at the Water Treatment plant.
- Replaced the pump and rewound the motor at Kiwanis Well.

GOALS

Investment in Infrastructure

- Construct repairs to first level reservoir.
- Install a valve into the first level reservoir fill line.
- Replace water mains in N. 1st Street.
- Perform water system leak detection to reduce unaccounted for water.
- Meet performance criteria for treating water and meet Treatment Optimization Performance goals.
- Design water mains in undeserved low-income areas of the city.

Function(s): 764, 765, 771, 772 and Debt Service: 846, 847, 848, 850, 865 & 866.

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Fire Suppression Administration				
City Fire Hydrants Tested	625	577	517	678
Fire Hydrants Repaired	9	26	25	25
Fire Hydrants Replaced	16	18	20	15
New Fire Hydrants Installed	14	7	10	10

PERFORMANCE STATISTICS

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Potable Water Distribution				
Water Meters in Place	19,195	19,250	19,400	19,450
New Water Services Installed	122	139	100	90
New Fire Services Installed	10	8	6	8
Water Service Meter Sets Replaced	67	81	75	80
Number of Water Meters Replaced	9	11	15	15
Number of Water Main Breaks	13	10	8	8
Potable Water Supply				
Millions of Gallons of Water Produced	3,778	3,707	4	3,720
Number of Water Quality Complaints	8	27	12	10
Percent of Water Meeting Disinfection Requirement	100%	99%	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		2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
Code	Position Title				
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 ¹	2.00	2.00	—	—
8333	Water Treatment Plant Operator III ¹	4.00	4.00	6.00	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	1.00	1.00	1.00	1.00
8742	Waterworks Specialist II ¹	8.00	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

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

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
764 Water Distribution	\$ 2,615,105	\$ 2,455,807	\$ 2,858,887	\$ 2,817,214	\$ 2,870,872	1.9 %
765 Potable Water Supply	1,835,861	1,763,987	2,153,185	2,165,579	2,252,085	4.0 %
771 Capital Administration	123,403	116,234	135,395	130,845	136,919	4.6 %
772 Potable Water Administration	4,605,845	4,297,860	4,765,450	4,760,329	7,114,517	49.5 %
Debt Service	781,545	778,623	896,214	896,214	892,028	(0.5)%
Total	9,961,759	9,412,511	10,809,131	10,770,181	13,266,421	23.2 %
Revenues by Element						
33 Intergovernmental	—	6,370	—	—	—	n/a
34 Charges for Goods & Services	9,947,077	10,679,944	11,010,000	11,015,000	11,455,000	4.0 %
35 Non-Court Fines & Forfeitures	138,191	45,685	100,000	100,000	100,000	— %
36 Miscellaneous Revenues	17,308	78,924	35,000	42,000	45,000	7.1 %
37 Property & Trust Gains	530,596	406,076	350,000	225,000	225,000	— %
Total	10,633,172	11,216,999	11,495,000	11,382,000	11,825,000	3.9 %
Fund Balance						
Beginning Balance	2,332,394	3,003,807	4,808,296	4,808,296	5,420,116	12.7 %
Revenues less Expenditures	671,413	1,804,488	685,869	611,819	(1,441,421)	(335.6)%
Ending Balance	<u>\$ 3,003,807</u>	<u>\$ 4,808,295</u>	<u>\$ 5,494,165</u>	<u>\$ 5,420,115</u>	<u>\$ 3,978,695</u>	(26.6)%

WATER OPERATING EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 1,952,659	\$ 1,919,445	\$ 2,243,730	\$ 2,188,707	\$ 2,282,044	4.3 %
200 Personnel Benefits	856,952	832,609	923,457	923,457	933,246	1.1 %
Sub-Total Salaries & Benefits	2,809,611	2,752,054	3,167,187	3,112,164	3,215,290	3.3 %
300 Operating Supplies	736,020	589,080	536,100	576,950	541,050	(6.2)%
400 Professional Services & Charges	4,893,562	4,279,493	5,189,008	5,164,231	5,380,052	4.2 %
600 Capital Projects	—	54,640	238,000	238,000	238,000	— %
700 Debt Service - Principal	741,844	741,844	815,428	815,428	816,501	0.1 %
800 Debt Service - Interest	39,700	36,779	80,786	80,786	75,527	(6.5)%
Transfers	741,021	958,621	782,621	782,621	3,000,000	283.3 %
Total Expenditures	<u>\$ 9,961,758</u>	<u>\$ 9,412,511</u>	<u>\$ 10,809,130</u>	<u>\$ 10,770,180</u>	<u>\$ 13,266,420</u>	23.2 %

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 revenue, except revenue from 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
764 Water Distribution	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,017,602	\$ 976,888	\$ 1,124,987	\$ 1,107,564	\$ 1,146,555	3.5 %
12 Overtime	29,795	24,324	20,000	20,000	20,000	— %
13 Special Pay	24,267	24,587	39,772	39,772	39,561	(0.5)%
14 Retirement/Termination Cashout	10,948	9,229	42,750	7,750	7,000	(9.7)%
Total	1,082,612	1,035,028	1,227,509	1,175,086	1,213,116	3.2 %
200 Benefits	496,024	466,486	532,370	532,370	530,458	(0.4)%
300 Operating Supplies						
31 Office & Operating Supplies	437,560	363,344	248,500	248,500	248,500	— %
32 Fuel	40,541	28,140	43,000	43,000	45,000	4.7 %
35 Small Tools & Equipment	16,273	11,223	14,000	17,150	17,150	— %
Total	494,374	402,707	305,500	308,650	310,650	0.6 %
400 Professional Services & Charges						
41 Professional Services	14,008	3,286	5,300	5,300	5,300	— %
42 Communications	6,086	6,012	7,609	8,209	9,249	12.7 %
43 Transportation & Training	1,195	228	3,000	9,000	3,000	(66.7)%
44 Taxes & Assessments	229,012	218,144	230,000	230,000	235,000	2.2 %
45 Rentals & Leases	—	—	1,000	1,000	1,000	— %
47 Public Utility Services	4,243	3,867	4,900	4,900	4,900	— %
48 Repairs & Maintenance	132,502	91,451	140,599	134,999	135,599	0.4 %
49 Miscellaneous	42,050	50,166	191,100	197,700	212,600	7.5 %
Total	429,096	373,154	583,508	591,108	606,648	2.6 %

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
764 Water Distribution	Actual	Actual	Budget	Year-End	Budget	to Proj
600 Capital Outlay						
63 Impr Other Than Buildings	—	28,906	200,000	200,000	200,000	— %
64 Machinery & Equipment	—	10,306	10,000	10,000	10,000	— %
Total	—	39,212	210,000	210,000	210,000	— %
Vehicle Replacement	113,000	139,219	—	—	—	n/a
Total Expenditures	\$ 2,615,106	\$ 2,455,806	\$ 2,858,887	\$ 2,817,214	\$ 2,870,872	1.9 %

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 revenue, except for revenue from 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.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
765 Potable Water Supply	Actual	Actual	Budget	Year-End	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 565,651	\$ 593,946	\$ 687,529	\$ 687,529	\$ 712,868	3.7 %
12 Overtime	56,806	52,757	57,000	57,000	57,000	— %
13 Special Pay	9,983	10,496	10,559	10,559	10,575	0.2 %
14 Retirement/Termination Cashout	8,958	10,733	9,000	10,000	10,000	— %
Total	641,398	667,932	764,088	765,088	790,443	3.3 %

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
765 Potable Water Supply						
200 Benefits	277,476	287,762	306,752	306,752	308,913	0.7 %
300 Operating Supplies						
31 Office & Operating Supplies	231,939	162,636	218,500	255,500	217,500	(14.9)%
32 Fuel	4,385	3,042	3,500	3,500	3,600	2.9 %
35 Small Tools & Equipment	4,803	20,469	8,000	8,700	8,700	— %
Total	241,127	186,147	230,000	267,700	229,800	(14.2)%
400 Professional Services & Charges						
41 Professional Services	2,298	11,307	15,100	10,100	10,100	— %
42 Communications	3,587	2,737	3,329	3,329	3,329	— %
43 Transportation & Training	677	—	1,600	750	1,600	113.3 %
44 Taxes & Assessments	229,012	218,144	230,000	230,000	235,000	2.2 %
47 Public Utility Services	297,303	232,839	360,400	360,460	360,500	— %
48 Repairs & Maintenance	15,012	11,035	57,416	35,900	125,900	250.7 %
49 Miscellaneous	100,569	97,504	156,500	157,500	158,500	0.6 %
Total	648,458	573,566	824,345	798,039	894,929	12.1 %
600 Capital Outlay						
64 Machinery & Equipment	—	15,428	28,000	28,000	28,000	— %
Vehicle Replacement	27,400	33,151	—	—	—	n/a
Total Expenditures	\$ 1,835,859	\$ 1,763,986	\$ 2,153,185	\$ 2,165,579	\$ 2,252,085	4.0 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
771 Capital Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 75,769	\$ 75,477	\$ 84,494	\$ 84,494	\$ 87,136	3.1 %
12 Overtime	11	—	1,000	1,000	1,000	— %
13 Special Pay	—	339	400	400	400	— %
14 Retirement/Termination Cashout	1,750	346	500	500	500	— %
Total	77,530	76,162	86,394	86,394	89,036	3.1 %
200 Benefits	29,882	29,055	32,320	32,320	32,552	0.7 %
300 Operating Supplies						
32 Fuel	518	226	600	600	600	— %

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
771 Capital Administration						
400 Professional Services & Charges						
42 Communications	883	917	1,097	1,097	1,097	— %
43 Transportation & Training	736	—	2,000	—	2,000	n/a
48 Repairs & Maintenance	408	282	1,884	1,734	2,234	28.8 %
49 Miscellaneous	10,444	5,962	11,100	8,700	9,400	8.0 %
Total	12,471	7,161	16,081	11,531	14,731	27.8 %
Vehicle Replacement	3,000	3,630	—	—	—	n/a
Total Expenditures	\$ 123,401	\$ 116,234	\$ 135,395	\$ 130,845	\$ 136,919	4.6 %

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).

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
772 Potable Water Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 145,780	\$ 135,496	\$ 153,939	\$ 153,939	\$ 181,249	17.7 %
13 Special Pay	362	—	1,200	1,200	1,200	— %
14 Retirement/Termination Cashout	4,976	4,827	10,600	7,000	7,000	— %
Total	151,118	140,323	165,739	162,139	189,449	16.8 %
200 Benefits	53,570	49,305	52,016	52,016	61,324	17.9 %

	2019	2020	2021 Amended	2021 Estimated	2022 Projected	% Chng YE Est to Proj
772 Potable Water Administration	Actual	Actual	Budget	Year-End	Budget	
400 Professional Services & Charges						
41 Professional Services	1,043,249	364,637	515,511	508,011	531,076	4.5 %
42 Communications	671	678	726	726	726	— %
43 Transportation & Training	876	—	2,500	2	2,500	n/a
44 Taxes & Assessments	2,049,234	2,162,393	2,271,000	2,271,000	2,332,211	2.7 %
45 Rentals & Leases	96,298	96,298	105,843	105,843	109,018	3.0 %
49 Miscellaneous	613,207	701,604	869,494	877,971	888,213	1.2 %
Total	3,803,535	3,325,610	3,765,074	3,763,553	3,863,744	2.7 %
Transfers Out	597,621	782,621	782,621	782,621	3,000,000	283.3 %
Total Expenditures	\$ 4,605,844	\$ 4,297,859	\$ 4,765,450	\$ 4,760,329	\$ 7,114,517	49.5 %

Debt Service

These expenditures are for debt service payments due to state agencies.

WATER DEBT SERVICE

	2020	2021	2022	Maturity
	Actual	Year-End Estimate	Projected Budget	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	1,123	2,021	1,347	2023
Drinking Water State Revolving Fund (SRF) Loan	47,073	47,073	47,073	2025
Interest on Drinking Water SRF Loan	824	1,177	941	2025
Gardner Park Well PWTF Loan	121,149	121,149	121,149	2030
Gardner Park Well PWTF Loan Interest	2,272	4,846	4,240	2030
Recycle Drinking Water SRF Loan	175,740	175,740	175,740	2033
Recycle Drinking Water SRF Interest	28,997	36,905	34,269	2033
Automated Meter Read PWTF Loan	263,158	263,158	263,158	2033
Automated Meter Read PWTF Interest	3,564	7,895	7,237	2033
Water Main Replacement PWTF Loan	—	73,584	74,657	2041
Water Main Replacement PWTF Interest	—	27,942	27,492	2041
Total	\$ 778,625	\$ 896,215	\$ 892,028	

	2019	2020	2021 Amended	2021 Estimated	2022 Projected	% Chng YE Est to Proj
Debt Service	Actual	Actual	Budget	Year-End	Budget	
Debt Service	\$ 781,545	\$ 778,623	\$ 896,214	\$ 896,214	\$ 892,028	(0.5)%

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

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 2,332,394	\$ 3,003,807	\$ 4,808,296	\$ 4,808,296	\$ 5,420,116	12.7 %
33 Intergovernmental	—	6,370	—	—	—	n/a
34 Charges for Goods & Services	9,947,077	10,679,944	11,010,000	11,015,000	11,455,000	4.0 %
35 Non-Court Fines & Forfeitures	138,191	45,685	100,000	100,000	100,000	— %
36 Miscellaneous Revenues	17,308	78,924	35,000	42,000	45,000	7.1 %
37 Property & Trust Gains	530,596	406,076	350,000	225,000	225,000	— %
Total	<u>\$ 12,965,566</u>	<u>\$ 14,220,806</u>	<u>\$ 16,303,296</u>	<u>\$ 16,190,296</u>	<u>\$ 17,245,116</u>	6.5 %

WATER CAPITAL - 477

Director of Public Works
Water/Irrigation Manager

Scott Schafer
Dave Brown

DEFINITION

This fund accounts for all the capital projects related to drinking water resources including surface water and groundwater, water treatment at the Naches River Water Treatment Plant and the wells, water transmission and distribution, water booster pumping stations, water storage at the reservoirs, fire suppression systems and control systems.

The Capital Outlay budget represents some of the CIP program adopted in the 2017 Water System Plan, some projects may need to be delayed pending rate adjustments. See the [Capital Budget](#) section for further information.

Function(s): 773.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
773 Capital Improvement	\$ 1,439,136	\$ 408,374	\$ 6,104,183	\$ 4,272,383	\$ 5,601,885	31.1 %
Revenues by Element						
37 Property & Trust Gains	87,584	16,396	95,000	—	95,000	n/a
39 Other Financing Sources	—	—	1,740,000	1,740,000	—	(100.0)%
Transfers In	565,000	750,000	750,000	750,000	3,467,000	362.3 %
Total	652,584	766,396	2,585,000	2,490,000	3,562,000	43.1 %
Fund Balance						
Beginning Balance	5,353,257	4,566,705	4,924,726	4,924,726	3,142,343	(36.2)%
Revenues less Expenditures	(786,552)	358,022	(3,519,183)	(1,782,383)	(2,039,885)	14.4 %
Ending Balance	\$ 4,566,705	\$ 4,924,727	\$ 1,405,543	\$ 3,142,343	\$ 1,102,458	(64.9)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
400 Professional Services & Charges	\$ 37,468	\$ 49,484	\$ 45,183	\$ 5,183	\$ 55,088	962.9 %
600 Capital Projects	1,401,669	358,890	6,059,000	3,800,200	4,446,900	17.0 %
Transfers	—	—	—	467,000	1,099,897	135.5 %
Total Expenditures	\$ 1,439,137	\$ 408,374	\$ 6,104,183	\$ 4,272,383	\$ 5,601,885	31.1 %

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 Service Allocation	\$ 15,088
Intake, River redirection (Project #2335)	2,000,000
Leak Detection (Project #2439)	40,000
Water Main Replacement (project #2502)	175,000
WTP Drying Bed Evaluation (Project #2436)	75,000
Water Mains in N 1st Street Phase 3 (Project #2568)	1,171,900
Design of water mains in Low Income Area (project #2750)	300,000
34th & River Road Roundabout	225,000
1st Level Reservoir Repair (Project #2533)	500,000
Nelson Dam interfund loan	1,099,897
Total Capital Outlay	<u>\$ 5,601,885</u>

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
773 Capital Improvement						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 6,876	\$ 5,183	\$ 5,183	\$ 15,088	191.1 %
48 Repairs & Maintenance	37,468	42,607	40,000	—	40,000	n/a
Total	37,468	49,483	45,183	5,183	55,088	962.9 %
600 Capital Outlay						
64 Machinery & Equipment	—	6,237	—	—	—	n/a
65 Construction Projects	1,401,669	352,653	6,059,000	3,800,200	4,446,900	17.0 %
Total	1,401,669	358,890	6,059,000	3,800,200	4,446,900	17.0 %
Transfers Out	—	—	—	467,000	1,099,897	135.5 %
Total Expenditures	<u>\$ 1,439,137</u>	<u>\$ 408,373</u>	<u>\$ 6,104,183</u>	<u>\$ 4,272,383</u>	<u>\$ 5,601,885</u>	31.1 %

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 in 2021.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 5,353,257	\$ 4,566,705	\$ 4,924,726	\$ 4,924,726	\$ 3,142,343	(36.2)%
37 Property & Trust Gains	87,584	16,396	95,000	—	95,000	n/a
39 Other Financing Sources	—	—	1,740,000	1,740,000	—	(100.0)%
Transfers In	565,000	750,000	750,000	750,000	3,467,000	362.3 %
Total	<u>\$ 6,005,841</u>	<u>\$ 5,333,101</u>	<u>\$ 7,509,726</u>	<u>\$ 7,414,726</u>	<u>\$ 6,704,343</u>	(9.6)%

IRRIGATION OPERATING - 475

**Director of Public Works
Water/Irrigation Manager**

**Scott Schafer
Dave Brown**

DEFINITION

Irrigation is responsible for the operation and maintenance of the city-owned irrigation utility. The irrigation system includes 66 individual delivery systems. The system is supplied with water through the Nelson Dam diversion, Naches Cowiche Canal Association, Yakima Valley Canal, and Yakima Tieton Irrigation District.

Irrigation shares in the cost to administer the Public Works Department.

System Operation and Maintenance (O & M) program includes maintenance, cleaning, and repair of valves, transmission and distribution lines (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. Replacement of the large transmission system of the General - 308 System 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.

ACCOMPLISHMENTS

Investment in Infrastructure

- The design of Nelson Dam Removal: Water Supply, Riverine Process and Fish Passage Improvements and the consolidation of the diversions is complete.
- Replaced 3rd and Peach booster pump and motor.
- Replaced 150 feet of irrigation mains.
- Replaced 240 irrigation services.

GOALS

Investment in Infrastructure

- Build Nelson Dam Removal: Water Supply, Riverine Process and Fish Passage Improvements through an Interlocal agreement with Yakima County Flood Control Zone District. This project began construction in July 2021 and should be complete in April 2023.
- Continue replacing failing irrigation mains.
- Replace irrigation services as necessary.
- Continue with accurate location of irrigation facilities.

Function(s): 782.

PERFORMANCE STATISTICS

	2019	2020	2021	2022
	Actual	Actual	Estimated	Projected
Irrigation Supply				
Feet of Irrigation Main Replaced by Irrigation Crew	720	140	150	250
Number of Irrigation Services Replaced	262	377	240	220
Number of Irrigation Main Leaks	34	49	23	25
Number of Service Work Orders	1,090	1,235	850	955

AUTHORIZED PERSONNEL

Class	2019	2020	2021	2022
	Adopted	Adopted	Adopted	Proposed
Code Position Title	Budget	Budget	Budget	Budget
8672 Irrigation Specialist II ¹	4.00	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 ¹	7.00	7.00	7.00	7.00

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
782 Operations & Maintenance	\$ 1,813,982	\$ 1,808,173	\$ 1,932,974	\$ 1,903,016	\$ 2,355,997	23.8 %
Revenues by Element						
33 Intergovernmental	—	752	—	—	—	n/a
34 Charges for Goods & Services	1,899,390	2,017,405	1,988,500	1,988,500	2,047,700	3.0 %
36 Miscellaneous Revenues	1,000	—	—	—	—	n/a
Total	1,900,390	2,018,157	1,988,500	1,988,500	2,047,700	3.0 %
Fund Balance						
Beginning Balance	1,016,613	1,103,022	1,313,004	1,313,004	1,398,488	6.5 %
Revenues less Expenditures	86,408	209,984	55,526	85,484	(308,297)	(460.6)%
Ending Balance	\$ 1,103,021	\$ 1,313,006	\$ 1,368,530	\$ 1,398,488	\$ 1,090,191	(22.0)%

EXPENDITURE SUMMARY BY TYPE

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Object						
100 Salaries & Wages	\$ 540,618	\$ 529,951	\$ 577,171	\$ 571,551	\$ 589,143	3.1 %
200 Personnel Benefits	249,333	240,768	247,580	247,580	247,915	0.1 %
Sub-Total Salaries & Benefits	789,951	770,719	824,751	819,131	837,058	2.2 %

¹ Irrigation funds 1.25 FTE's in Water (474) and .03 FTE's in Public Works.

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	YE Est to Proj
300 Operating Supplies	75,427	100,745	95,600	98,100	98,100	— %
400 Professional Services & Charges	882,604	891,709	1,012,624	985,785	1,020,839	3.6 %
Transfers	66,000	45,000	—	—	400,000	n/a
Total Expenditures	<u>\$ 1,813,982</u>	<u>\$ 1,808,173</u>	<u>\$ 1,932,975</u>	<u>\$ 1,903,016</u>	<u>\$ 2,355,997</u>	23.8 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
782 Operations & Maintenance						
100 Salaries & Wages						
11 Salaries & Wages	\$ 508,913	\$ 500,206	\$ 543,688	\$ 538,069	\$ 555,630	3.3 %
12 Overtime	16,265	13,685	15,000	15,000	15,000	— %
13 Special Pay	9,629	9,748	10,032	10,032	10,063	0.3 %
14 Retirement/Termination Cashout	5,811	6,313	8,450	8,450	8,450	— %
Total	540,618	529,952	577,170	571,551	589,143	3.1 %
200 Benefits	249,333	240,768	247,580	247,580	247,915	0.1 %
300 Operating Supplies						
31 Office & Operating Supplies	56,992	88,003	76,100	76,100	76,100	— %
32 Fuel	13,186	9,594	12,000	12,000	12,000	— %
35 Small Tools & Equipment	5,249	3,148	7,500	10,000	10,000	— %
Total	75,427	100,745	95,600	98,100	98,100	— %
400 Professional Services & Charges						
41 Professional Services	262,104	188,119	128,887	128,887	138,927	7.8 %
42 Communications	2,980	3,028	2,500	2,500	2,500	— %
43 Transportation & Training	210	1,508	1,500	700	1,500	114.3 %
44 Taxes & Assessments	88	88	100	100	100	— %
45 Rentals & Leases	7,614	7,553	8,302	8,302	8,551	3.0 %
47 Public Utility Services	388,286	410,427	478,185	445,205	453,195	1.8 %
48 Repairs & Maintenance	23,330	40,826	38,240	41,050	38,440	(6.4)%
49 Miscellaneous	197,992	240,161	354,910	359,041	377,626	5.2 %
Total	882,604	891,710	1,012,624	985,785	1,020,839	3.6 %
Transfers Out	—	—	—	—	400,000	n/a
Vehicle Replacement	66,000	45,000	—	—	—	n/a
Total Expenditures	<u>\$ 1,813,982</u>	<u>\$ 1,808,175</u>	<u>\$ 1,932,974</u>	<u>\$ 1,903,016</u>	<u>\$ 2,355,997</u>	23.8 %

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.

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 1,016,613	\$ 1,103,022	\$ 1,313,004	\$ 1,313,004	\$ 1,398,488	6.5 %
33 Intergovernmental	—	752	—	—	—	n/a
34 Charges for Goods & Services	1,899,390	2,017,405	1,988,500	1,988,500	2,047,700	3.0 %
36 Miscellaneous Revenues	1,000	—	—	—	—	n/a
Total	<u>\$ 2,917,003</u>	<u>\$ 3,121,179</u>	<u>\$ 3,301,504</u>	<u>\$ 3,301,504</u>	<u>\$ 3,446,188</u>	4.4 %

IRRIGATION CAPITAL - 479

Director of Public Works
Water/Irrigation Manager

Scott Schafer
Dave Brown

DEFINITION

The Irrigation Improvement Fund accounts for all the capital project expenditures related to irrigation water supply, distribution and transmission, storage, pumping stations and control systems.

The sources of funding for the Irrigation Capital Fund is derived from the capital improvement portion of the rates required to sufficiently sustain the utility, a \$4,476,000 grant from Floodplains by Design (through Yakima County), a Brian Abbott Fish Barrier Removal Board Grant of \$4,134,000, State Community Capital Facilities \$1,298,500 Grant, \$500,000 from Resources Legacy Fund and \$350,000 from Bureau of Reclamation. In 2019, Council approved a rate increase of 5.5% for each of the years 2019-2022.

This project replaces the Nelson Dam and consolidates the Fruitvale, General, Naches Cowiche Canal and Old Union diversions. Completion is expected in April of 2023 for Phase 1 and two or more years for Phase 2.

Function(s): 783.

BUDGET SUMMARY

	2019	2020	2021	2021	2022	% Chng
	Actual	Actual	Amended Budget	Estimated Year-End	Projected Budget	YE Est to Proj
Expenditures by Function						
783 Capital Improvement	\$ 916,992	\$ 1,549,984	\$ 6,572,951	\$ 5,272,594	\$ 16,678,407	216.3 %
Revenues by Element						
33 Intergovernmental	84,884	206,570	7,634,500	3,810,000	6,097,700	60.0 %
34 Charges for Goods & Services	1,281,624	1,389,092	1,415,000	1,415,000	1,490,000	5.3 %
36 Miscellaneous Revenues	—	—	—	—	850,000	n/a
39 Other Financing Sources	—	—	6,000,000	—	—	n/a
Transfers In	—	—	—	—	3,699,691	n/a
Total	1,366,508	1,595,662	15,049,500	5,225,000	12,137,391	132.3 %
Fund Balance						
Beginning Balance	4,224,499	4,674,015	4,719,692	4,719,692	4,672,098	(1.0)%
Revenues less Expenditures	449,516	45,678	8,476,549	(47,594)	(4,541,016)	n/a
Ending Balance	\$ 4,674,015	\$ 4,719,693	\$ 13,196,241	\$ 4,672,098	\$ 131,082	(97.2)%

EXPENDITURE SUMMARY BY TYPE

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Expenditures by Object	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges	\$ —	\$ 360	\$ 44	\$ 44	\$ 6,257	n/a
600 Capital Projects	596,838	1,230,864	6,300,357	5,000,000	16,400,000	228.0 %
Transfers	320,154	318,760	272,550	272,550	272,150	(0.1)%
Total Expenditures	<u>\$ 916,992</u>	<u>\$ 1,549,984</u>	<u>\$ 6,572,951</u>	<u>\$ 5,272,594</u>	<u>\$ 16,678,407</u>	216.3 %

EXPLANATORY NARRATIVE

Capital Improvement - 783

The total capital outlay with the carryover from the previous year is detailed in the following chart. 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)	\$ 16,375,000
Bond Repayment (last payment in 2033)	272,150
Pump Station - Main Improvement (Project #2440)	25,000
City Services	6,257
Total Capital Outlay	<u>\$ 16,678,407</u>

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
783 Capital Improvement	Actual	Actual	Budget	Year-End	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 360	\$ 44	\$ 44	\$ 6,257	n/a
600 Capital Outlay						
65 Construction Projects	596,838	1,230,864	6,300,357	5,000,000	16,400,000	228.0 %
Transfers Out	320,154	318,760	272,550	272,550	272,150	(0.1)%
Total Expenditures	<u>\$ 916,992</u>	<u>\$ 1,549,984</u>	<u>\$ 6,572,951</u>	<u>\$ 5,272,594</u>	<u>\$ 16,678,407</u>	216.3 %

Revenue

Revenues are from Irrigation assessment fees and interest, interfund loans, and grants from the Yakima County Floodplains by Design, the Fish Barrier Removal Board, US Bureau of Reclamation, Resources Legacy Fund, and the Washington Community Capital Faculties Fund.

			2021	2021	2022	% Chng
	2019	2020	Amended	Estimated	Projected	YE Est
Revenue	Actual	Actual	Budget	Year-End	Budget	to Proj
Beginning Balance	\$ 4,224,499	\$ 4,674,015	\$ 4,719,692	\$ 4,719,692	\$ 4,672,098	(1.0)%
33 Intergovernmental	84,884	206,570	7,634,500	3,810,000	6,097,700	60.0 %
34 Charges for Goods & Services	1,281,624	1,389,092	1,415,000	1,415,000	1,490,000	5.3 %
36 Miscellaneous Revenues	—	—	—	—	850,000	n/a
39 Other Financing Sources	—	—	6,000,000	—	—	n/a
Transfers In	—	—	—	—	3,699,691	n/a
Total	<u>\$ 5,591,007</u>	<u>\$ 6,269,677</u>	<u>\$ 19,769,192</u>	<u>\$ 9,944,692</u>	<u>\$ 16,809,489</u>	69.0 %



APPENDICES

Summary of Significant Accounting Policies

Fund Overview

Permanent Budgeted Positions

Glossary

Abbreviations and Acronyms

Object Code Guide

General Information



SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City conform to generally accepted accounting principles as they apply to governmental units. The following is a summary of the more significant policies.

Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is 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 with budget transfers between lines within their program departments; City Manager has latitude with transfers between departments and the same fund. The City provides for an annual audit, striving for an unqualified audit opinion, and prepares a Comprehensive Annual Financial Report (CAFR), which will be renamed the Annual Comprehensive Financial Report (ACFR) officially for 2021.

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 issuance 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

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 less transfers), however, the city is currently working towards reaching a goal of 25% within the next several years. In comparison, Enterprise Funds have a current reserve target of 25% of total annual operating expenditures. 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. 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.

More information regarding financial policies can be found on the [City of Yakima Finance](#) website.

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 reflected in the budget. 2022 major funds (10% of the revenues or expenditures of the appropriated budget) include the General Fund and the Wastewater Operating Fund, all other funds are considered nonmajor. Three new funds were added in 2021: 1) A "Clean City Fund" (136) to account for the utility tax increase imposed on the City's waste systems' commercial refuse collection to meet Clean City program objectives (this fund was created in 2019 as a part of the General Fund, but became a Special Revenue fund in 2021), 2) an "American Rescue Plan Act (ARPA) Fiscal Recovery Fund" (180) to account for the award and future expenditure of the American Rescue Plan Act funds and 3) beginning in late 2021, a "Custodial Fund" (633), created to account for the resources that are held by the City of Yakima in a purely custodial capacity.

- **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. See Budget by Functional Grouping in the [Budget Transmittal](#) section.

Function / Fund	Department	Accounting Fund Type	Operational Department	City Grouping
General Fund (001/003/612)				
102	City Manager	General	City Administration	Gen Gov't
109	Indigent Defense	General	City Administration	Gen Gov't
110	City Council	General	City Administration	Gen Gov't
140	Records	General	City Administration	Gen Gov't
160	Human Resources	General	Human Resources	Gen Gov't
170	Legal	General	Legal	Gen Gov't
180	Municipal Court	General	Municipal Court	Gen Gov't
210	Environmental Planning	General	Community Development	Gen Gov't
220	Code Administration	General	Community Development	Gen Gov't
221	City Hall Facility	General	Public Works	Gen Gov't
250	Economic Development	General	City Administration	Gen Gov't
310	Police	General	Police	Gen Gov't
320	Fire	General	Fire	Gen Gov't
350	Information Technology	General	City Administration	Gen Gov't
590	Intergovernmental	General	Finance	Gen Gov't
600	Operating Transfers	General	Finance	Gen Gov't
612	Financial Services	General	Finance	Gen Gov't
653	Parking	General	Finance	Gen Gov't
670	Purchasing	General	Finance	Gen Gov't
700	Engineering	General	Public Works	Gen Gov't
612	Fire Pension	General	Finance	Gen Gov't
681	Police Pension	General	Finance	Gen Gov't

Function / Fund	Department	Accounting Fund Type	Operational Department	City Grouping
Other Operating Funds				
123	Economic Development	Special Revenue	City Administration	OG Operating
124	Neighborhood Development	Special Revenue	Community Development	OG Operating
125	Community Relations	Special Revenue	City Administration	OG Operating
131	Parks and Recreation	Special Revenue	Public Works	Gen Gov't
136	Clean City Fund	Special Revenue	Public Works	OG Operating
141	Streets	Special Revenue	Public Works	Gen Gov't
142	Arterial Streets	Special Revenue	Utilities & Engineering	Gov't Capital
144	Cemetery	Special Revenue	Public Works	OG Operating
150	Emergency Services	Special Revenue	Fire	OG Operating
151	Public Safety Communications	Special Revenue	Fire	OG Operating
152	Police Grants	Special Revenue	Police	OG Operating
153	Public Safety Comm - Crim Just 0.3%	Special Revenue	Fire	OG Operating
154	Public Safety Comm - Dispatch	Special Revenue	Fire	OG Operating
161	Downtown Yakima Bus Imp District	Special Revenue	City Administration	OG Operating
162	Trolley	Special Revenue	City Administration	OG Operating
163	Front Street Business Improvement	Special Revenue	City Administration	OG Operating
170	Tourist Promotion	Special Revenue	City Administration	OG Operating
171	Capitol Theater	Special Revenue	City Administration	OG Operating
172	PFD – Convention Center	Special Revenue	Finance	OG Operating
173	Tourist Promotion Area	Special Revenue	City Administration	OG Operating
174	PFD – Capitol Theatre	Special Revenue	Finance	OG Operating
180	ARPA Fiscal Recovery Fund	Special Revenue	Finance	OG Operating
272	2020 Conv Ctr/Capital Theatre Bonds	Debt Service	Finance	Debt Service
281	LTGO – Various Bond Issues	Debt Service	Finance	Debt Service
303	Law and Justice - Crim Just 0.3%	Capital Project	Police	Gov't Capital
321	Central Business District Capital	Capital Project	City Administration	Gov't Capital
322	Capitol Theatre Construction	Capital Project	City Administration	Gov't Capital
323	Yakima Revenue Development Area	Capital Project	Community Development	Gov't Capital
331	Parks Capital	Capital Project	Public Works	Gov't Capital
332	Fire Capital	Capital Project	Fire	Gov't Capital
333	Law and Justice Capital	Capital Project	Police	Gov't Capital
342	Real Estate Excise Tax (REET 1)	Capital Project	Public Works	Gov't Capital
343	Real Estate Excise Tax (REET 2)	Capital Project	Public Works	Gov't Capital
344	Streets Capital	Capital Project	Public Works	Gov't Capital
370	Convention Center Capital	Capital Project	City Administration	Gov't Capital
392	Cumulative Reserve – Capital	Capital Project	Public Works	Gov't Capital
421	Airport Operating	Enterprise	Airport	Ent. Operating
422	Airport Capital	Enterprise	Airport	Ent. Capital
441	Stormwater Operating	Enterprise	Public Works	Ent. Operating
442	Stormwater Capital	Enterprise	Public Works	Ent. Capital
462	Transit Operating	Enterprise	Public Works	Ent. Operating
464	Transit Capital	Enterprise	Public Works	Ent. Capital
471	Refuse	Enterprise	Public Works	Ent. Operating
472	Wastewater Capital Facilities	Enterprise	Public Works	Ent. Capital

Function / Fund	Department	Accounting Fund Type	Operational Department	City Grouping
473	Wastewater Operating	Enterprise	Public Works	Ent. Operating
474	Water Operating	Enterprise	Public Works	Ent. Operating
475	Irrigation Operating	Enterprise	Public Works	Ent. Operating
476	Wastewater Capital Construction	Enterprise	Public Works	Ent. Capital
477	Water Capital	Enterprise	Public Works	Ent. Capital
478	Wastewater Capital Project	Enterprise	Public Works	Ent. Capital
479	Irrigation Capital	Enterprise	Public Works	Ent. 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	Emp Ben Rsv
513	Employee Health Benefit Reserve	Internal Service	Human Resources	Emp Ben Rsv
514	Workers Compensation Reserve	Internal Service	Human Resources	Emp Ben Rsv
515	Risk Management Reserve	Internal Service	Finance	Risk Mgmt Rsv
516	Wellness/Employee Assist Program	Internal Service	Human Resources	Emp Ben Rsv
551	Equipment Rental	Internal Service	Public Works	Internal Service
552	Equipment Rental Reserves	Internal Service	Public Works	Internal Service
555	Environmental	Internal Service	Public Works	Internal Service
560	Public Works Administration	Internal Service	Public Works	Internal Service
581	Utility Services	Internal Service	Finance	Internal Service
632	YakCorps	Custodial	Finance	Trust & Agency
633	Custodial Fund	Custodial	Finance	Trust & Agency
710	Cemetery Trust	Trust	Finance	Trust & Agency

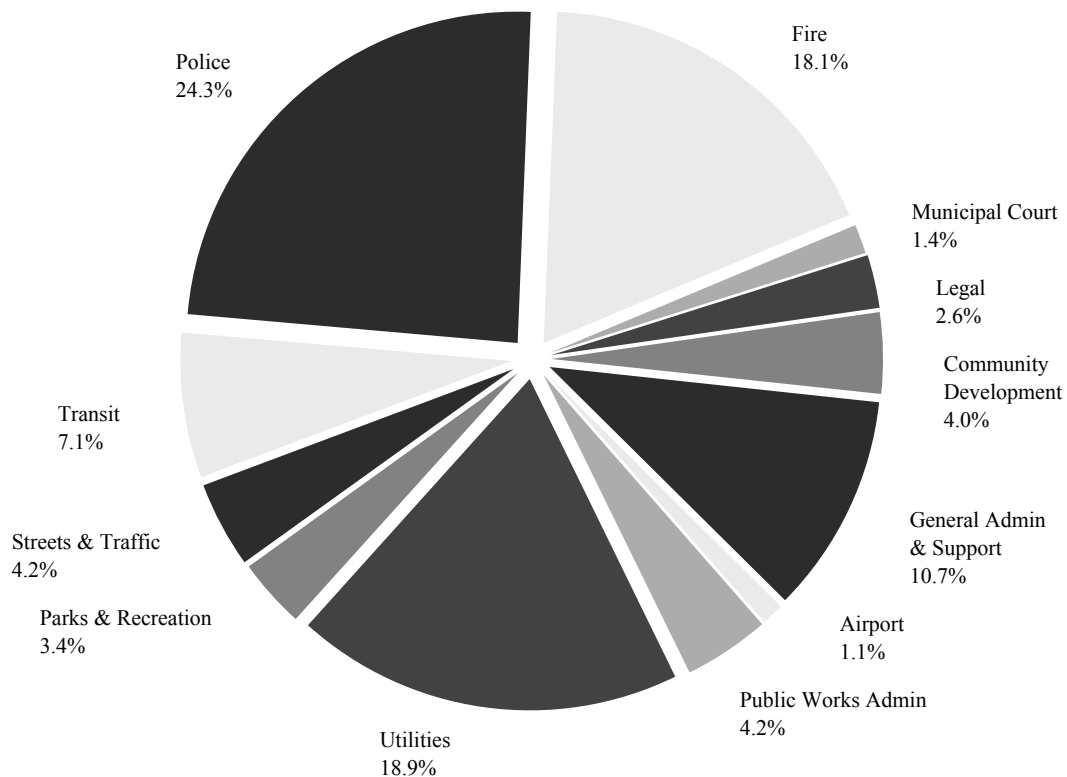


PERMANENT BUDGETED POSITIONS

Citywide, the permanent budgeted work force is 782.93 FTE's for 2022, which is a 13.58 FTE net decrease from the 2021 adopted budget. In the General Government classifications (General Fund, Parks and Recreation Fund and Street Fund) there are 489.53 permanent budgeted positions, a net of decrease of 8.58 FTE's from the 2021 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 International Association of Firefighters (IAFF); IAFF Public Employees Retirement System (PERS) and the Yakima Police Management groups are expiring at the end of 2021. Negotiations with the City's bargaining units are ongoing and assumptions have been included in the 2022 budget regarding the anticipated outcome of these negotiations.

CITY-WIDE ALLOCATION OF PERMANENT BUDGETED POSITIONS



Details of the 2019 - 2022 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	2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
General Government				
General Fund				
102 City Manager	4.00	3.00	3.00	4.00
110 City Council	7.00	7.00	7.00	7.00
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	19.50	19.50	19.50	20.50
180 Municipal Court	12.20	12.20	11.20	11.20
210 Planning	7.00	7.00	7.00	7.00
220 Code Administration	17.00	17.00	17.00	18.00
221 City Hall Facility	2.00	2.00	2.00	3.00
250 Economic Development	—	—	—	1.00
310 Police	189.00	188.00	188.00	190.00
320 Fire	104.00	104.00	104.00	104.00
350 Information Technology	23.00	23.00	24.00	24.00
610 Financial Services	15.00	13.00	14.00	14.00
653 Parking	2.00	2.00	2.00	1.00
670 Purchasing	6.00	6.00	4.00	4.00
700 Engineering	7.75	7.75	8.75	9.00
Total General Fund	429.55	425.55	425.55	431.80
131 Parks & Recreation	22.90	23.40	23.40	24.73
133 Traffic Engineering	9.00	9.00	8.00	9.00
141 Streets	24.00	24.00	24.00	24.00
Total General Government	485.45	481.95	480.95	489.53
Other Operating Funds				
124 Neighborhood Development	7.00	7.00	6.00	6.00
125 Community Relations	5.00	6.00	5.00	6.00
136 Clean City Fund	—	2.00	2.00	6.00
144 Cemetery	2.00	2.00	2.00	2.00
151 Public Safety Communications	36.00	36.00	36.00	37.00
421 Airport	8.00	8.00	8.70	8.70
462 Transit	54.30	55.30	55.50	55.50
471 Refuse	22.00	22.00	24.00	23.00
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	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	282.50	288.50	288.40	293.40
Grand Total	767.95	770.45	769.35	782.93

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 Expenditure - funds used to acquire, upgrade, and maintain physical assets such as property, plants, buildings, technology, or equipment.

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.

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.

Resources - The sum of available beginning fund balance plus forecasted revenues.

Revenue - Revenue is an increase in assets or decrease in liabilities caused by the provision of services or products to customers. Under the accrual basis of accounting, revenue is usually recognized when goods are shipped or services delivered to the customer.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Special Revenue Funds - Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.



ABBREVIATIONS & ACRONYMS

ACFR - Annual Comprehensive Financial Report	CHDO - Community Housing Development Organization
ACLU - American Civil Liberties Union	Chng - Change
ADA - Americans with Disabilities Act	Chrg - Charge
AFG - Assistance to Firefighters Grants	CIP - Capital Improvement Program or Construction in Progress
AFSCME - American Federation of State, County and Municipal Employees	COG - Conference of Governments
AGIS - Airport Geospatial Information System	COVID - Corona Virus Disease
AIP - Airport Improvement Program	CPA - Certified Public Accountant
ALTC - Aging and Long-Term Care	CPE - Customer Premises Equipment
AOA - Air Operations Area	CPI - Consumer Price Index
ARFF - Aircraft Rescue and Fire Fighting	CRB - Community Review Board
ARPA - American Rescue Plan Act	CRRSAA - Coronavirus Response and Relief Supplemental Appropriations Act of 2021
ARRA - American Recovery and Reinvestment Act	CYU - City of Yakima University
ARS - Automated Refuse Service	DAC - Distribution Code
ATCT - Air Traffic Control Tower	DAHP - Department of Archaeology and Historic Preservation
ATF - Bureau of Alcohol, Tobacco, and Firearms	DAY Downtown Association of Yakima
AVL - Automatic Vehicle Location	DBA - Doing Business As
AWC - Association of Washington Cities	DCYF - Department of Children, Youth & Families
BARS - Budget Accounting and Reporting System	DEA - Drug Enforcement Agency
BASUB - Basic Account/Sub Account	DID - Drainage Improvement District (Stormwater)
BNSF - Burlington Northern Santa Fe	DOC - Department of Corrections
BOD - Biochemical Oxygen Demand	DOJ - Department of Justice
BOR - Bureau of Reclamation	DOT - Department of Transportation
CAD - Computer Aided Design	DS - Debt Service
CAFR - Comprehensive Annual Financial Report	DST - Development Services Team
CARES - Coronavirus Aid, Relief and Economic Security	DUI - Driving Under the Influence
CBD - Central Business District	DYBID - Downtown Yakima Business Improvement District
CCRT - Coordinated Community Response Team	EAP - Employee Assistance Program
CCTV - Closed Circuit Television	EBMS - Employee Benefit Management Service
CDBG - Community Development Block Grant	ED - Economic Development
CDL - Commercial Drivers License	EEOC - Equal Employment Opportunity Commission
CDY - Committee for Downtown Yakima or	EHM - Electronic Home Monitoring
CED - Community & Economic Development	EMS - Emergency Medical Services
CEO - Chief Executive Officer	

EMT - Emergency Medical Technician	ILA - Interlocal Agreement
EPA - Environmental Protection Agency	IPD - Implicit Price Deflator
ESA - Endangered Species Act	IPMC - International Property Maintenance Code
FAR - Federal Aviation Regulations	ITS - Information Technology Services
FAA - Federal Aviation Administration	JAG - Justice Assistance Grant
FBI - Federal Bureau of Investigation	JLARC - Joint Legislative Audit & Review Committee
FBO - Fixed Based Operator	LED - Light Emitting Diode
FEMA - Federal Emergency Management Agency	LEOFF - Law Enforcement Officers and Firefighters
FLSA - Fair Labor Standards Act	LID - Local Improvement District
FMLA - Family and Medical Leave Act	LIFT - Local Infrastructure Finance Tool
FMSIB - Freight Mobility Strategic Investment Board	LOCAL - Local Option Capital Asset Lending
FTA - Federal Transit Administration	LTD - Long-Term Debt
FTE - Full-time Equivalent (employee)	LTGO - Limited Tax General Obligation
FOG - Fat, Oil and Grease	MG - Million Gallons
FY - Fiscal Year	MLK - Martin Luther King
GAAP - Generally Accepted Accounting Principles	MRSC - Municipal Research and Services
GASB - Governmental Accounting Standards Board	MSW - Municipal Solid Waste
GET - Gang Enforcement Team	NARC - Narcotics
GF - General Fund	NEPA - National Environmental Policy Act
GFI - Gang Free Initiative	NFIP - National Flood Insurance Program
GIS - Geographical Information System	NHPP - National Highway Performance Program
GPM - Gallons Per Minute	NPDES - National Pollutant Discharge Elimination System
GO - General Obligation	NPIAS - National Plan of Integrated Airport System
GRIT - Gang Response Intervention Team	O & M - Operations and Maintenance
HBCC - Henry Beauchamp Community Center	OFM - Office of Financial Management
HOME - Home Investment Partnership Program	OIC - Opportunities Industrialization Center
HOPE - Homeownership and Opportunity for People Everywhere	ONDS - Office of Neighborhood Development Services
HSI - Homeland Security Investigations	Op - Operating
HSIP - Highway Safety Improvement Program	OPD - Office of Public Defense
HUD - Housing and Urban Development	PBIA - Parking and Business Improvement Area
HVAC - Heating, Ventilation & Air Conditioning	PCI - Pavement Condition Index
IAFF - International Association of Firefighters	PEG - Public Education Government
ICS - Incident Command System	PERC - Public Employment Relations Commission
ICMA - International City/County Management Association	PFC - Passenger Facility Charge
IDIS - Integrated Disbursement Information System	PFD - Public Facilities District
IG - Intergovernmental	

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

UPPCC - Universal Public Procurement Certification Council

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

YMC - Yakima Municipal Code

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



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 In - Includes transfers from other departments for capital purposes, interfund loans, vehicle replacement, etc.

Transfers Out - Includes transfers to other departments for capital purposes, interfund loans, vehicle replacement, etc.

2021 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	97,810
Assessed Valuation	\$7,936,363,031
City Employees (Full-time Equivalents)	769.35
Election and Voter Registration	
Number of Precincts	61
Number of Registered Voters	47,189

Property Tax Levy

Regular Levy	\$20,107,990
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Sales Tax Rates

State	6.50%
Transit	0.30%
City of Yakima	0.85%
Yakima County	0.25%
Criminal Justice (City/County)	<u>0.40%</u>
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

2020 Business Licenses - sliding scale starts at \$42.90 for 1 - 2 employees, maximum of \$1,285.20 for over eighty employees	5,225
2020 Regulatory Licenses - Varies from \$11.00 to \$1,000	454

Animal License Fees - Rabies Vaccination Required

1 Year License - Altered, New	\$15.00
1 Year License - Altered, Renewal	\$12.00
Senior Citizens Lifetime - Altered	\$25.00
Senior Citizens Lifetime - Not Altered	\$30.00
1 Year License - Not Altered	\$40.00
1 Year License - Not Altered, Renewal	\$30.00
Disabled/ Guide Dog	Free
Replacement License	\$5.00

Fire Protection

Commissioned Fire Fighting Personnel	101
Number of Non-Commissioned Personnel	<u>3</u>
Total Number of Fire Personnel	104

Police Protection

Commissioned Police Personnel	143
Non-Commissioned Police Personnel	<u>45</u>
Total Number of Police Personnel	188
2020 Number of Calls for Service	145/day

Utility and Franchise Tax Rates

Electricity, Gas, Telephone	6%
Water, Wastewater	20%
Stormwater	6%
Refuse	15%
TV Cable	6%

Utility Rates (2 months)

Water - Average/Family of 4/24 Units	\$71.42
Each Unit	\$1.98
Wastewater - Average/Family of 4/12 Units	\$88.48
Each Unit	\$3.49
Refuse (Carry-out Available for Additional Charge)	
Automated Collection	
32 Gallon Cart	\$38.20
96 Gallon Cart	\$43.70
Yard Waste	
96 Gallon Cart	\$35.10
Irrigation (per square foot)	\$0.0396

Water/Wastewater Customer Base

Water (Inside the City)	19,843
Water (Outside the City)	<u>95</u>
Total Water Customers	19,938
Wastewater Residential (Inside the City)	24,186
Wastewater Residential (Outside the City)	53
Wastewater Commercial	<u>2,039</u>
Total Wastewater Customers	26,278
Irrigation Customers	10,359
Refuse Accounts	25,634

Note: For informational purposes only - not intended for official or legal purposes.

